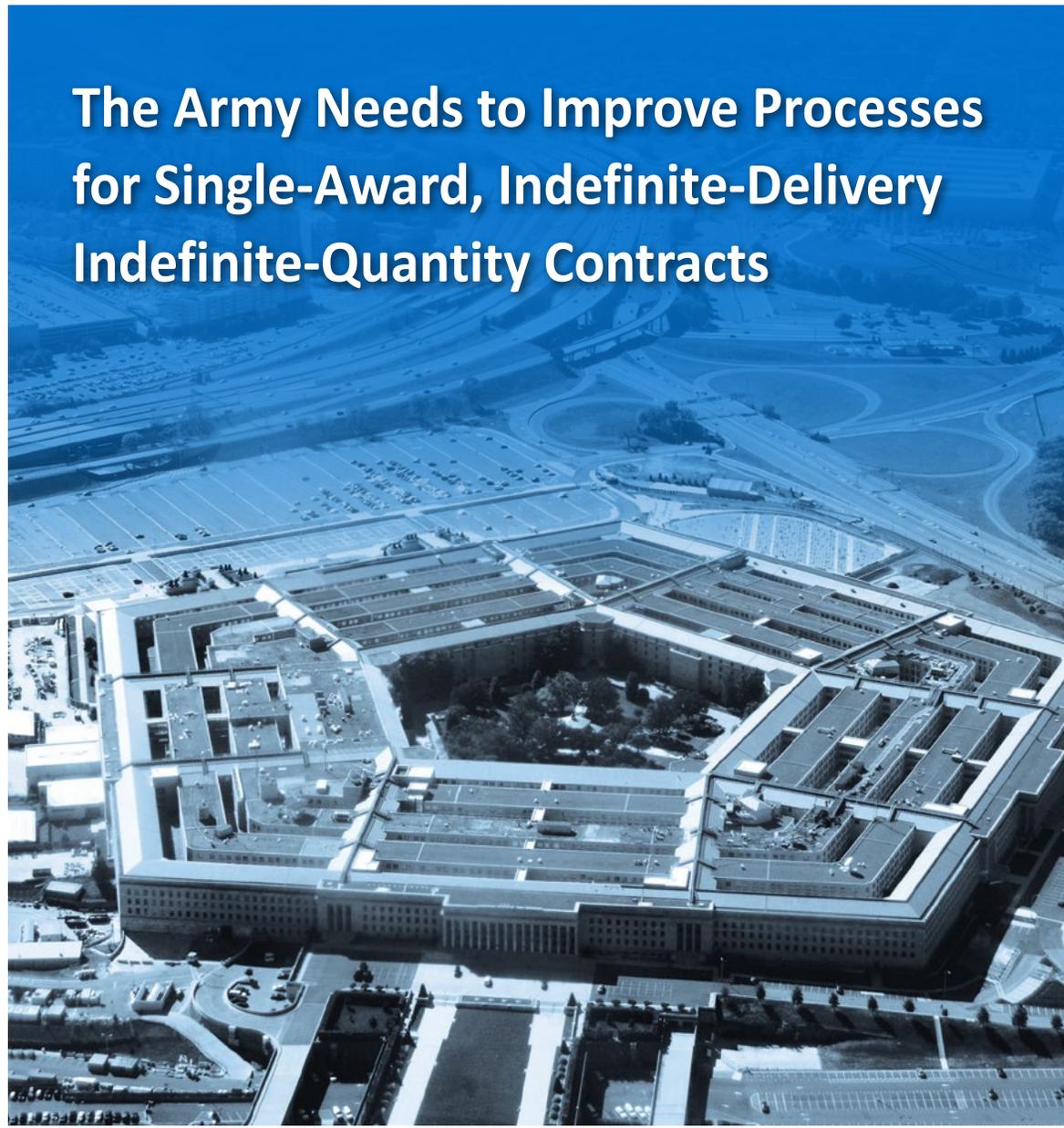




# INSPECTOR GENERAL

*U.S. Department of Defense*

MARCH 14, 2017



## The Army Needs to Improve Processes for Single-Award, Indefinite-Delivery Indefinite-Quantity Contracts

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# Results in Brief

## *The Army Needs to Improve Processes for Single-Award, Indefinite-Delivery Indefinite-Quantity Contracts*

March 14, 2017

### Objective

We determined whether the U.S. Army's single-award, indefinite-delivery indefinite-quantity (IDIQ) contracts were properly justified. In addition, we determined whether associated task and delivery orders were within the scope of the contracts in accordance with Federal and DoD procedures.

The Army awarded 43 single-award IDIQ contracts with a value of \$29.8 billion from October 1, 2014, through December 31, 2015. We reviewed a nonstatistical sample of seven single-award IDIQ contracts, valued at \$4.1 billion, awarded by two Army Contracting Command (ACC) locations (Aberdeen Proving Ground [APG], Redstone Arsenal [RSA]) and the Army Corps of Engineers (Huntsville) from October 1, 2014, through December 31, 2015.

### Finding

Contracting personnel at the ACC-APG, ACC-RSA, and U.S. Army Corps of Engineers (Huntsville) justified the seven contracts we reviewed, valued at \$4.1 billion, as single-award IDIQ contracts, and issued 20 task orders consistent with the scope of the associated contracts. However, an ACC-APG contracting officer did not support one contract (W91CRB-15-D-0022), valued at \$192 million, with a required Determination & Findings (D&F) document<sup>1</sup> because ACC-APG officials wrongly believed the Justification and Approval (J&A) document,<sup>2</sup> which was signed by the senior procurement executive,

<sup>1</sup> A D&F document is a special form of written approval by an authorized official that is required by law or regulation as a prerequisite to taking certain contract actions.

<sup>2</sup> A J&A document is required to justify and obtain appropriate level approvals to contract without providing for full and open competition.

### Finding (cont'd)

was sufficient. The J&A document contained some of the content required for a D&F document, such as the name of the contracting activity, the description of action, and the description of supplies and services. However, the contracting officer did not cite the specific rationale in the J&A document that was essential to support the D&F exception as required by the Federal Acquisition Regulation. As a result, ACC-APG contracting officials did not ensure that the D&F document was reviewed, so there is a risk that this contract should not have been awarded to a single source, which eliminates task order competition and could increase contract costs.

In addition, Deputy Assistant Secretary of the Army (Procurement) (DASA[P]) and ACC-RSA officials did not properly process single-award IDIQ contracts because the Army did not have uniform guidance to prepare, review, and submit D&F documents for single-award IDIQ contracts. Specifically:

- DASA(P) officials could only verify that they submitted two of six D&F documents for the contracts reviewed in a timely manner to the Director, Defense Procurement and Acquisition Policy (DPAP). DASA(P) officials could not explain the lack of compliance with the Defense Federal Acquisition Regulation Supplement.
- ACC-RSA officials supported contract W58RGZ-15-D-0048 with a D&F document that cited two Federal Acquisition Regulation exceptions, only one of which was correct, and they could not explain why this error occurred.

As a result, the reports to Congress and DPAP related to tracking the compliance with the law in section 843 of The National Defense Authorization Act for FY 2008 could have been incomplete or inaccurate.



# Results in Brief

## *The Army Needs to Improve Processes for Single-Award, Indefinite-Delivery Indefinite-Quantity Contracts*

### Recommendations

We recommended that the DASA(P):

- issue internal guidance addressing the preparation, review, and submission of a D&F document for single-award, indefinite-delivery indefinite-quantity contracts; and
- submit the D&F documents for three single IDIQ contracts (W56KGY-16-D-0001, W91CRB-15-0018, and W912DY-15-D-0099) to the Director, Defense Procurement and Acquisition Policy.

We recommended that the ACC-APG contract officials prepare and submit for approval a D&F document for contract W91CRB-15-D-0022.

### Management Comments and Our Response

The Acting DASA(P) disagreed with the recommendation to issue internal guidance addressing the preparation, review, and submission of D&F documents for single-award IDIQ contracts, asserting that, if followed, existing guidance is enough. However, the existing guidance (Federal Acquisition Regulation, Defense Federal Acquisition Regulation Supplement, and Army

Federal Acquisition Regulation Supplement) does not describe the internal controls and processes needed to ensure the effective preparation, review, and submission of D&F documents for single-award IDIQ contracts. Therefore, this recommendation is unresolved. We request that DASA(P) provide comments to the final report by April 14, 2017, specifying how DASA(P) will ensure internal compliance with existing guidance, or alternative actions, to make sure that D&F documents for single-award IDIQ contracts are effectively prepared, reviewed, and submitted.

The Acting DASA(P) agreed to and submitted the D&F documents for the subject contracts to DPAP. We verified that the documents were submitted to and received by DPAP; therefore, the associated recommendation is closed.

The Acting Executive Director, ACC-APG, agreed with the recommendation to submit the D&F document for approval by March 31, 2017; therefore, the recommendation is resolved. We will close this recommendation once ACC-APG officials provide and we validate information showing that the D&F documents were submitted for approval. Please see the Recommendations Table on the next page for the status of the recommendations.

## Recommendations Table

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Deputy Assistant Secretary of the Army (Procurement)	1.a	None	1.b
Executive Director, Army Contracting Command–Aberdeen Proving Ground	None	2	None

Please provide Management Comments by April 14, 2017.

The following categories are used to describe agency management’s comments to individual recommendations:

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





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

March 14, 2017

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION,  
TECHNOLOGY, AND LOGISTICS  
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: The Army Needs to Improve Processes for Single-Award, Indefinite-Delivery  
Indefinite-Quantity Contracts (Report No. DODIG-2017-065)

We are providing this report for review and comment. The U.S. Army contracting personnel justified seven contracts we reviewed, valued at \$4.1 billion, as single-award indefinite-delivery indefinite-quantity contracts, and issued 20 task orders consistent with the scope of associated contracts. However, U.S. Army contracting personnel did not support one of the seven contracts, valued at \$192 million, with a required Determination and Findings document, and did not provide copies of all those documents for single-award contracts to the Director, Defense Procurement and Acquisition Policy. We conducted this audit in accordance with generally accepted government auditing standards.

We considered management comments on a draft of this report when preparing the final report. DoD Instruction 7650.03 requires that recommendations be resolved promptly. Comments from the Acting Deputy Assistant Secretary of the Army (Procurement) did not address the specifics of Recommendation 1.a; therefore, the recommendation is unresolved. The actions taken by the Acting Deputy Assistant Secretary of the Army (Procurement) addressed Recommendation 1.b; therefore, the recommendation is closed. Comments from the Acting Executive Director, Army Contracting Command–Aberdeen Proving Ground, addressed Recommendation 2; therefore, the recommendation is resolved. We request that the Deputy Assistant Secretary of the Army (Procurement) provide comments on Recommendation 1.a, by April 14, 2017.

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

We appreciate the courtesies extended to the staff. Please direct questions to me at (703) 604-9187 (DSN 664-9187).

A handwritten signature in black ink, appearing to read "M. Roark", is positioned above the name of the signatory.

Michael J. Roark  
Assistant Inspector General  
Contract Management and Payments

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# Introduction

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## Objective

We determined whether the U.S. Army's single-award, indefinite-delivery indefinite-quantity (IDIQ) contracts were properly justified. In addition, we determined whether associated task and delivery orders were within the scope of the contracts in accordance with Federal and DoD procedures. See Appendix A for a discussion of the scope, methodology, and prior coverage.

## Background

This is the second in a series of audits on single-award IDIQ contracts. The first audit was Report No. DODIG-2016-085, "The Air Force Processes for Approving Air Force Life Cycle Management Center Single-Award Indefinite-Delivery Indefinite-Quantity Contracts Need Improvement," April 29, 2016. Our work for this second audit was performed at two Army Contracting Command (ACC) locations and one U.S. Army Corps of Engineers' (USACE) location.

### ***Indefinite-Delivery Indefinite-Quantity Contracts***

IDIQ contracts are used when the exact quantity and times of future deliveries are not known at the time of the contract award. An IDIQ contract may be used to acquire supplies and services within the stated limits of the contract during a fixed period. The minimum and maximum quantity limits for task and delivery orders are stated in the basic contract as either the number of units (for supplies) or as dollar values (for services).

### ***Army Contracting Command***

We conducted audit work at two ACC locations: Aberdeen Proving Ground (ACC-APG) Aberdeen, Maryland, and Redstone Arsenal (ACC-RSA), Huntsville, Alabama. The ACC was formally established in 2008 after the Army completed a review of ways to improve future military operations, the ACC is a subordinate command of the Army Materiel Command. The ACC provides global contracting support to warfighters through the full spectrum of military operations. The ACC has more than 6,000 military and civilian employees at 100 locations worldwide and the command executed contracting actions valued at \$554.6 billion in FY 2015.

## ***Army Corps of Engineers***

We conducted audit work at the U.S. Army Engineering and Support Center (CEHNC) in Huntsville, Alabama. CEHNC is a component of USACE and had contract actions of \$1.9 billion in FY 2015. The center's missions and functions are focused on engineering and technical services, programs and project management, construction management, and innovative contracting initiatives.

## ***Requirements for Determinations and Findings***

In section 843 of the FY 2008 National Defense Authorization Act, Congress established limitations to enhance competition on single-award IDIQ task and delivery order contracts greater than \$100 million.<sup>3</sup> The Federal Acquisition Regulation (FAR) sets forth policies and procedures for acquisition. The FAR requires a Determination and Findings (D&F) document for a single-award IDIQ contract with a Justification and Approval (J&A) document when a contracting activity conducts procurements as other than full and open competition.

FAR 1.701<sup>4</sup> defines D&F documents as a special form of written approval by an authorized official that are required by law or regulation as a prerequisite to taking certain contract actions. Determinations are conclusions or decisions supported by findings. Findings are essential statements of fact or rationale that must cover each requirement listed in the FAR. The FAR<sup>5</sup> states that D&F documents shall:

- identify the agency and contracting activity,
- identify the document as a D&F,
- include the nature or description of the action being approved,
- cite the appropriate law or regulation on which the D&F document is based,
- include essential support for the D&F document that detail the particular circumstances, facts, and reasoning,
- contain this statement: "determination based on the findings, that the proposed action is justified under the applicable statute or regulation," and
- contain a signature of the official authorized to sign the D&F document and the date signed.

---

<sup>3</sup> The threshold was increased from \$100 million to \$103 million on August 30, 2010, and then to \$112 million in October 2015.

<sup>4</sup> FAR 1.701, "Determinations and Findings Definition."

<sup>5</sup> FAR 1.704, "Determinations and Findings Content."

The FAR<sup>6</sup> states that no task or delivery order contract in an amount estimated to exceed \$112 million may be awarded to a single source unless the head of agency determines in writing that:

- the task or delivery orders expected under the contract are so integrally related that only a single source can reasonably perform the work;
- the contract provides only for firm-fixed-price task or delivery orders for products that have established unit prices or services for which prices are established in the contract for the specific tasks to be performed;
- only one source is qualified and capable of performing the work at a reasonable price to the Government; or
- it is necessary in the public interest to award the contract to a single source due to exceptional circumstances.

The Defense Federal Acquisition Regulation Supplement (DFARS) 216.504<sup>7</sup> on single-award IDIQ contracts requires that the authority to make the determination authorized in FAR 16.504 shall not be delegated below the level of the senior procurement executive (SPE), and a copy of each determination made in accordance with FAR 16.504 shall be submitted to the Director, Defense Procurement and Acquisition Policy (DPAP) to a designated email address. The SPE for the Army is the Assistant Secretary of the Army (Acquisition, Logistics, and Technology) (ASA[ALT]).

The Deputy Assistant Secretary of the Army (Procurement) (DASA[P]) supports the Army SPE with policy, procedures, and approval functions. DASA(P) receives and reviews all D&Fs prior to submitting them to the SPE. Additionally, DASA(P) also ensures the compliance with contracting regulations, such as the FAR, DFARS, Army Federal Acquisition Regulation Supplement (AFARS), and the United States Code.

### ***Army Contracts Reviewed***

Using the Federal Procurement Data System, we identified a universe of 369 single-award IDIQ contracts with a value of \$342.4 billion, awarded during the period October 1, 2014, through December 31, 2015. Of the 369 contracts, we identified 43 Army single-award IDIQ contracts with a value of \$29.8 billion. We selected a nonstatistical sample of eight Army contracts. We subsequently determined that contract W911SR-15-D-0001 did not require a D&F document; therefore, we excluded this contract from our nonstatistical sample. See Appendix A, Universe and Sample Information.

<sup>6</sup> FAR 16.504, "Indefinite-Quantity Contracts."

<sup>7</sup> DFARS 216.504, "Indefinite-Quantity Contracts."

We selected all single-award IDIQ contracts awarded at the ACC-APG, ACC-RSA, and CEHNC, valued at \$4.1 billion, between October 1, 2014, and December 31, 2015, because of the concentration of contracts at those locations. The ACC-APG awarded three of seven contracts with a value of \$1.3 billion, ACC-RSA awarded two contracts with a value of \$2.5 billion, and CEHNC awarded two contracts with a value of \$330 million. See Appendixes A and B for a Summary of Contracts and associated Task Orders.

We also reviewed 20 task orders associated with the seven contracts, with a total value of \$252 million, to determine whether delivery and task orders (associated with the basic contracts) were within scope of the basic contracts. See Appendix C for Summary of Selected Contracts.

## Review of Internal Controls

DoD Instruction 5010.40<sup>8</sup> requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended and to evaluate the effectiveness of the controls. We identified several internal control weaknesses related to the Army's single-award IDIQ contracts. Specifically, Army contracting officials do not have adequate procedures in place to ensure the preparation and review of D&F documents for single-award IDIQ contracts. In addition, DASA(P) officials did not submit D&F documents for single-award IDIQ contracts to the Director, DPAP, as required. We will provide a copy of the report to the senior official responsible for internal controls at the U.S. Army.

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<sup>8</sup> DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013.

## Finding

### The Army Processes for Approving Single-Award, Indefinite-Delivery Indefinite-Quantity Contracts Need Improvement

Army contracting personnel at the ACC-APG, ACC-RSA, and the U.S. Army Corps of Engineers (Huntsville) justified seven contracts, valued at \$4.1 billion, as single-award IDIQ contracts, and issued 20 task orders consistent with the scope of the associated contracts. However, an ACC-APG contracting officer did not support one contract (W91CRB-15-D-0022), valued at \$192 million, with a required D&F document because ACC-APG officials believed the J&A document, which was signed by the SPE, was sufficient. As a result, ACC-APG contracting officials did not ensure that the D&F document was reviewed, so there is a risk that this contract should not have been awarded to a single source, which eliminates task order competition and could increase contract costs.

In addition, DASA(P) and ACC-RSA officials did not properly process single-award IDIQ contracts because the Army did not have uniform guidance to prepare, review, and submit D&F documents for single-award IDIQ contracts. Specifically:

- DASA(P) officials could only verify that they submitted two of six copies of D&F documents for the contracts reviewed in a timely manner to the Director, Defense Policy and Procurement (DPAP);
- DASA(P) officials could not explain the lack of compliance with the DFARS; and
- An ACC-RSA contracting officer supported contract W58RGZ-15-D-0048 with a D&F document that cited two FAR exceptions, only one of which was correct. ACC-RSA contracting officials could not explain why this error occurred.

As a result, the reports to Congress and DPAP related to tracking the compliance with the law in section 843 of the National Defense Authorization Act for FY 2008 for Army's single-award IDIQ contracts, could have been incomplete or inaccurate.<sup>9</sup>

<sup>9</sup> FAR 16.504 (c)(1)(ii)(D)(2) requires that the head of agency notify Congress within 30 days when the determination exception used is, "it is necessary in the public interest to award the contract to a single source due to exceptional circumstances."

## Army Contracting Personnel Justified Single-Award Contracts

Army contracting personnel . . . justified the single-award IDIQ contracts reviewed in accordance with the FAR.

Army contracting personnel at the ACC-APG, ACC-RSA, and CEHNC justified the single-award IDIQ contracts reviewed in accordance with the FAR. For six of the seven contracts, contracting officers included a D&F document that identified one of the FAR exceptions to justify the single-award IDIQ contract. Each of the D&F documents contained sufficient facts to justify the determination as described in FAR 1.704. For one of seven contracts, a D&F document was not included (see the following section). In addition, for each of the 20 task orders valued at \$252 million associated with the seven contracts reviewed, contracting officers issued task orders that pertained directly to the scope of the basic contracts in accordance with Federal and DoD procedures. See Appendix B for summary of D&F documents and task orders.

For three of the six contracts, contracting officers cited the exception that the task orders were so integrally related that only a single source can reasonably perform the work. The other three of six contracts with D&F documents used the exception that only one source is qualified and capable of performing the work at a reasonable price to the Government. See Appendix B for FAR exceptions used.

## ACC-APG Officials Did Not Prepare a Determination and Findings Document for One Contract

The ACC-APG contracting officer did not prepare a D&F document for contract W91CRB-15-D-0022, valued at \$192 million, as required by the FAR. The contracting officer assumed that a D&F was not applicable for this contract because the contracting officer believed an approved J&A document was sufficient. ACC-APG contracting officials wrote a memorandum for record, dated September 16, 2015, that stated:

A separate determination and findings document for a single award IDIQ to the RAND Arroyo FFRDC is not applicable. The single award IDIQ strategy was already approved in the associated Sole Source Justification and Approval document contained in the contract file (control number 15-002), which was signed by the Senior Procurement Executive.

The ACC-APG contracting officer did not prepare a D&F document for contract W91CRB-15-D-0022, valued at \$192 million, as required by the FAR.

The contracting officer prepared a sole-source J&A document that contained some of the content required for a D&F document, such as the name of the contracting activity, the description of action, and the description of supplies and services. However, the contracting officer did not cite the specific rationale in the J&A document that was essential to support the D&F exception as required by FAR 16.504. As a result of not preparing a D&F document, the contracting officer did not ensure that this contract received the required consideration from the SPE to determine whether this contract was properly awarded in accordance with section 843 of the FY 2008 NDAA. Additionally, congressional notifications of this single-award IDIQ contract did not take place.

## Deputy Assistant Secretary of the Army (Procurement) Officials Did Not Provide Determinations and Findings to Director, Defense Procurement and Acquisition Policy

DASA(P) officials verified that they sent only two of the six D&F documents that were reviewed to the Director, DPAP, in a timely manner.



DASA(P) officials verified that they sent only two of the six D&F documents that were reviewed to the Director, DPAP, in a timely manner.

Of the remaining four D&F documents, we confirmed that three D&F documents were never sent to DPAP, and the fourth was submitted to DPAP over 2 years late. DFARS 216.504 states that a copy of each determination made in accordance with FAR 16.504(c)(1)(ii)(D) shall be submitted to the Director, DPAP. DASA(P) officials could not explain why they had sent only two of six D&F documents to DPAP. As a result, the reports to DPAP on single-award IDIQ contracts could have been incomplete or inaccurate.

## Determinations and Findings Document Error Identified at Army Contracting Command, Redstone Arsenal

ACC-RSA contracting officials supported contract W58RGZ-15-D-0048 with a D&F document; however, the document cited two, not one, FAR exceptions to justify the single-award. The FAR 16.504(c)(1)(ii)(D)(1) exception cited in the “Findings” section of the D&F document is “(iii) only one source is qualified and capable of performing the work at a reasonable price to the Government.” FAR exception (iii) is the correct exception, supported by statements in the main text of the D&F document.

The FAR exception used in the “Determination” section, which contains the SPE’s signature is “(i) the task or delivery orders expected under the contract are so integrally related that only a single source can reasonably perform the work.” FAR exception (i) is incorrect because it is only noted on the last page of the D&F document, and the contracting officer did not have supporting statements for this exception in the D&F document. ACC-RSA contracting officials could not explain this error.

## Army Officials Do Not Have Policy to Address Single-Award IDIQ Contracts

Army officials did not have guidance or instructions to prepare, review, and submit D&F documents for single-award IDIQ contracts.

Army officials did not have guidance or instructions to prepare, review, and submit D&F documents for single-award IDIQ contracts. We reviewed AFARS and determined that although the Army has approval guidance for the D&F documents in AFARS subpart 5101.707, there was no specific guidance related to IDIQ contracts<sup>10</sup> that addressed the preparation, review, and submission of D&F documents for single-award IDIQ contracts. For example, the Army does not have internal procedures to ensure that any assertions of dollar or time savings in the D&F document are supported with records as required by FAR 1.704. In addition, the Army does not describe the type of reviews that should take place or the process to distribute the D&F documents after approval.

DASA(P) officials acknowledged that AFARS does not have guidance on the preparation and review of a D&F, but they believed that the FAR and DFARS were sufficient policy documents. Further, DPAP officials stated that they were not aware of any policy that explains the review process for D&F documents. Based on guidance on the Standards for Internal Controls in the Federal Government from the U.S. Government Accountability Office, management is required to develop and maintain documentation of policies that establish internal controls. In addition, these internal controls should be well documented to assist management in communicating the “who, what, when, where, and why” of internal control responsibilities.

Contracting activities we reviewed either had some policies in place, or were developing policies, to prepare, review, and submit D&Fs for single-award IDIQ contracts. For example, CEHNC has an Acquisition Instruction<sup>11</sup> that includes

<sup>10</sup> AFARS Subpart 5116.5, “Indefinite-Delivery Contract.”

<sup>11</sup> USACE Acquisition Instruction, Version 3 effective November 1, 2014.

policy and procedures for using checklist tools as guidance for contract personnel in preparing and reviewing D&F documents for single-award IDIQ contracts. In addition to using internal guidance, the ACC-RSA uses a template as guidance to prepare a D&F document for single-award IDIQ contracts. The ACC-APG had minimal internal policies in place. For example, ACC-APG policies only include references to the applicable FAR sections. ACC-APG officials stated that they are in the process of reevaluating their policies and procedures for the preparation and review of D&Fs for single-award IDIQ contracts.

## **U.S. Army Engineering and Support Center and Army Contracting Command Took Corrective Actions for Some Deficiencies Identified**

CEHNC and the ACC-RSA took immediate actions on some of the deficiencies that we identified during the audit.

- CEHNC contracting officials did not prepare an Independent Government Cost Estimate (IGCE) for contract W912DY-16-D-0099, valued at \$130 million. CEHNC officials provided a narrative supporting how costs and prices were developed; however, CEHNC did not have analytical detail in the contract file, as required by AFARS.<sup>12</sup> Contracting officials stated that they neglected to put the IGCE analytical data in the contract file. As a result, CEHNC took corrective action on July 13, 2016, and prepared an IGCE that included the proper analytical support.
- ACC-RSA contracting officials did not include documentation in the Paperless Contract Files (PCF) explaining the absence of task order 0002 for contract W58RGZ-15-D-0016. The PCF included a task order folder for task order 0002; however, the contracting officer never issued a task order 0002. The contract file contained the task order folder with no explanation for why it was never issued. As a result, ACC-RSA contracting officials took corrective action on July 22, 2016, and prepared a memorandum for the record for the contract file to explain why task order 0002 was never issued.
- ACC-RSA contracting officials did not list the correct expiration date for the period of performance for contract W58RGZ-15-D-0048. The contract listed an expiration date of February 16, 2021. The listed expiration date is 6 years from the effective contract date although the contract should be for 5 years. The ACC-RSA acknowledged the expiration date was an administrative error. As a result, ACC-RSA contracting officials issued a contract modification on July 20, 2016, so the contract now states the correct expiration date as December 31, 2019.

<sup>12</sup> AFARS, "Subpart 5107.90-Independent Government Cost Estimates."

## Recommendations, Management Comments, and Our Response

### **Recommendation 1**

We recommend that the Deputy Assistant Secretary of the Army (Procurement):

- a. **Issue internal guidance addressing the preparation, review, and submission of Determinations and Findings documents for single-award, indefinite-delivery indefinite-quantity contracts.**

#### *Deputy Assistant Secretary of the Army (Procurement) Comments*

The Acting Deputy Assistant Secretary of the Army (Procurement) disagreed, stating there is sufficient guidance in the FAR, Defense FAR Supplement and Army FAR Supplement for proper preparation, review and staffing of D&F documents supporting single-award, IDIQ contracts, if followed. The Acting DASA(P) also stated that D&Fs are subject to these procedures and already receive a thorough review. For the full text of DASA(P) comments, see the Management Comments section of the report.

#### *Our Response*

Comments from the Acting DASA(P) did not address the specifics of the recommendation; therefore, the recommendation is unresolved. The Acting DASA(P) noted, that if followed, existing FAR, DFARS, and AFARS guidance was sufficient to properly prepare, review, and submit D&F documents for single-award IDIQ contracts. However, these documents do not include a description of the internal controls and processes required to ensure the effective preparation, review, and submission of D&F documents for single-award IDIQ contracts.

We request that the Acting DASA(P) provide additional comments to the final report describing the actions, or an alternative course of action, that the DASA(P) will take to ensure internal compliance with existing guidance to make sure that D&F documents for single-award IDIQ contracts are effectively prepared, reviewed, and submitted. We will close the recommendation after we verify that the information provided and actions DASA(P) takes fully address the recommendation.

- b. Submit the Determinations and Findings documents for contracts W6KGY-16-D-0001, W91CRB-15-D-0018, and W912DY-15-D0099 to Director, Defense Procurement and Acquisition Policy.**

*Deputy Assistant Secretary of the Army (Procurement) Comments*

The Acting Deputy Assistant Secretary of the Army (Procurement) agreed, stating that the D&F documents for subject contracts were provided to DPAP as required by DFARS 216.504(c)(1)(ii)(D)(ii). The Acting DASA(P) also provided evidence that the documents were submitted to DPAP.

*Our Response*

Comments and actions from the Acting DASA(P) addressed all specifics of the recommendation. We reviewed the associated documents showing that the D&F documents for contracts W6KGY-16-D-0001, W91CRB-15-D-0018, and W912DY-15-D0099 were submitted to and received by DPAP; therefore, this recommendation is closed.

**Recommendation 2**

**We recommend that the Executive Director, Army Contracting Command–Aberdeen Proving Ground direct contracting officials to prepare and submit for approval a Determination and Findings document for contract W91CRB-15-D-0022.**

*Deputy Assistant Secretary of the Army (Procurement) Comments*

The Acting Executive Director, Army Contracting Command–Aberdeen Proving Ground, agreed to prepare and submit the D&F document for contract W91CRB-15-D-0022 for approval. The Executive Director stated that this action will be completed by March 31, 2017.

*Our Response*

Comments from the Acting Executive Director addressed all specifics of the recommendation; therefore this recommendation is resolved but still open. We will close the recommendation after we receive and verify documentation showing the D&F document for contract W91CRB-15-D-0022 was prepared and verify that it was submitted to DPAP.

## Appendix A

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### Scope and Methodology

We conducted this performance audit from April 2016 through January 2017 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### *Universe and Sample Information*

We performed a query using the Federal Procurement Data System to obtain a list of all single-award IDIQ contracts (exceeding \$112 million) in DoD from October 1, 2014, through December 31, 2015. We identified a universe of 369 single-award IDIQ contracts with a value of \$342.4 billion awarded during the period October 1, 2014, through December 31, 2015. Of the 369 contracts, we identified 43 Army single-award IDIQ contracts with a value of \$29.8 billion. We selected the Army as the second audit in a series of audits on single-award IDIQ contracts in the Military Services. We used the Electronic Data Access System website to obtain copies of Army contracts. We originally selected a nonstatistical sample of eight Army contracts.

We subsequently determined that contract W911SR-15-D-0001 did not require a D&F. The original contract for W911SR-15-D-0001 was a requirements contract, which limited contract performance and options to one contractor. For administrative convenience, an IDIQ contract option was exercised and the contracting officer created a new contract on November 24, 2014. However, this new contract was also held to the limitations in the original contract, meaning only the original sole contractor could perform the contract requirements. Consequently, a breach of contract would have occurred if an effort was made to award the new contract to other bidders. The D&F prerequisites stated in the FAR for single-award IDIQ contracts did not apply as a requirements contract does not allow for a multi-award contract, so justification for a single-award IDIQ contract was not necessary. Therefore, we excluded this contract from our nonstatistical sample.

We selected seven single-award IDIQ contracts awarded at ACC-APG Aberdeen, Maryland; ACC-RSA, Huntsville, Alabama; and CEHNC in Huntsville, Alabama, valued at \$4.1 billion, between October 1, 2014, and December 31, 2015, because of the concentration of contracts at those locations. The ACC-APG awarded

three of seven contracts with a value of \$1.3 billion, the ACC-RSA awarded two contracts with a value of \$2.5 billion, and CEHNC awarded two contracts with a value of \$330 million.

### ***Review of Documentation and Interviews***

We reviewed the seven single-award IDIQ contracts awarded by ACC-APG, ACC-RSA, and CEHNC between October 1, 2014, and December 31, 2015, valued at \$4.1 billion. We also reviewed 20 task orders associated with the seven contracts, with a total value of \$252 million, to determine whether delivery and task orders (associated with the basic contracts) were within scope of the basic contracts. The contracts reviewed were for supplies and services. The Table below provides the number of task orders and contract award amount for each contract.

*Table. Army Contracts Reviewed*

Contract Number	Task Orders	Contract Award Amount*
Army Contracting Command–Aberdeen Proving Ground		
W91CRB-15-D-0018	1	\$435,983,900
W56KGY-16-D-0001	1	661,840,250
W91CRB-15-D-0022	2	192,070,149
Army Contracting Command–Redstone Arsenal		
W58RGZ-15-D-0048	9	2,001,101,104
W58RGZ-15-D-0016	5	494,999,925
U.S. Army Engineering and Support Center in Huntsville, Alabama		
W912DY-16-D-0001	1	200,000,000
W912DY-15-D-0099	1	130,000,000
<b>Total</b>	<b>20</b>	<b>\$4,115,995,328</b>

\* Value of the basic contract.

We interviewed contracting personnel at the ACC-APG, ACC-RSA, and CEHNC who were involved in the contract award and administration of the seven contracts and associated task orders. We met with contracting officers that issued the contracts in our sample and, in some cases, their supervisors. We obtained and reviewed supporting contract file documentation for each contract and associated task order. Specifically, we reviewed:

- basic contracts and modifications;
- all task orders related to each contract;
- determinations and findings (D&F) for single-award IDIQ task order contracts;

- Justification and Approval document for other than full and open competition;
- performance work statements;
- market research reports;
- acquisition plans;
- schedule of supplies and services in the task order;
- dollar amounts obligated on task orders;
- policies and procedures; and
- FAR, DFARS, and AFARS criteria related to single-award IDIQ contracts.

## Use of Computer-Processed Data

We did not rely on computer-processed data to perform this audit that supported our findings, conclusions, and recommendations.

## Prior Coverage

During the last 5 years, the DoD OIG issued one report related to single-award IDIQ contracts. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/pubs/index.cfm>.

### ***DoD OIG***

Report No. DODIG-2016-085, “The Air Force Processes for Approving Air Force Life Cycle Management Center Single-Award Indefinite-Delivery Indefinite-Quantity Contracts Need Improvement,” April 29, 2016

Air Force Life Cycle Management Center contracting personnel generally justified 8 contracts, valued at \$2.5 billion, as single-award, indefinite-delivery indefinite-quantity contracts and issued 76 task orders consistent with the scope of the 8 contracts. However, the Air Force Life Cycle Management Center contracting officers did not: support one contract, valued at \$110.5 million, with a required Determination and Finding document; obtain required approvals for three contracts; or provide copies of Determinations and Findings for single-award IDIQ contracts to Defense Procurement and Acquisition Policy.

## Appendix B

### Summary of Contracts and Associated Task Orders

Contract Number and Description	Determinations and Finding for Single Award Prepared	Determinations and Finding Properly Signed	Determinations and Finding Justify Single Award	FAR Exception Used	Number of Task Orders	Task Orders Within Scope of Contract	Task Order Value
Army Contracting Command–Aberdeen Proving Ground							
W91CRB-15-D-0018 Test and Test Support Services	Yes	Yes	Yes	Task orders integrally related	1	Yes	\$83,763,429
W56KGY-16-D-0001 Airborne Reconnaissance Low-Enhanced System	Yes	Yes	Yes	Task orders integrally related	1	Yes	34,928,631
W91CRB-15-D-0022 Research and Policy Oriented Analysis	No	N/A	N/A	N/A	2	Yes	20,378,918
Army Contracting Command–Redstone Arsenal							
W58RGZ-15-D-0048 Helicopter Engines and Engine Containers	Yes	Yes	Yes	Only one source is qualified	9	Yes	55,840,360
W58RGZ-15-D-0016 Software and Avionics	Yes	Yes	Yes	Only one source is qualified	5	Yes	29,672,007
U.S. Army Engineering and Support Center in Huntsville, Alabama							
W912DY-16-D-0001 Upgrade of Building Automation Systems	Yes	Yes	Yes	Only one source is qualified	1	Yes	2,000
W912DY-15-D-0099 Relocation of Medical Facilities	Yes	Yes	Yes	Task orders integrally related	1	Yes	26,984,170
<b>Total Number and Value of Task Orders</b>					<b>20</b>		<b>\$251,569,515</b>

## Appendix C

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### Summary of Selected Contracts

The following contracts were selected from each contracting activity for review.

#### **Contract W91CRB-15-D-0018**

- ACC-APG contracting officials awarded this contract on September 9, 2015, for \$435.9 million. This contract is a firm-fixed-price and cost-plus-fixed-fee type contract that has a 5-year period of performance.
- This contract maintains the test and test support services at the Aberdeen Test Center. Test support services for this contract include: ammunitions operations; compliance, program, and staff support; engineering and scientific support; facilities design and maintenance; electronic instrument operation; vehicle and equipment operations maintenance; technical test support; and test range facility operations.
- ACC-APG contracting officials complied with all D&F FAR requirements for this single-award IDIQ contract.

#### **Contract W56KGY-16-D-0001**

- ACC-APG contracting officials awarded this contract on November 5, 2015, for \$661.8 million. Depending on the task order, the contract is a mix of cost-plus-fixed-fee, cost-plus-incentive-fee, and cost and firm-fixed-price. The contract has a 5-year period of performance.
- This contract is for the design, architecture engineering, configuration management, systems integration, aircraft integration, testing, technical and logistical support for the Airborne Reconnaissance Low-Enhanced system.
- ACC-APG contracting officials generally complied with all D&F FAR requirements for a single-award IDIQ contract. However, ACC-APG contracting officials could not provide original documentation to support the quantified monetary and time savings asserted in the D&F document for contracting a single-award instead of a multi-award IDIQ contract.

#### **Contract W91CRB-15-D-0022**

- ACC-APG contracting officials awarded this contract on September 22, 2015, for \$192 million. This is a cost-plus-fixed-fee contract that has a 5-year period of performance.
- This contract is for research to conduct policy oriented analysis for various elements of Headquarters, Department of the Army and Army major commands.

- ACC-APG contracting officials did not comply with D&F FAR requirements for a single-award IDIQ contract because a D&F document was not prepared.

**Contract W58RGX-15-D-0048**

- ACC-RSA contracting officials awarded this contract on May 8, 2015. This contract is based on the quantity of engines and engine containers procured rather than cost. This contract is a firm-fixed-price contract that has a period of performance of 4 years and 7 months. The Government is required to order at least 20 engines, but no more than 2,500, and may order up to 1,500 engine containers.
- This contract is for the procurement of T700 helicopter engines to support the Army and Navy H-60 programs; spare engines; Foreign Military Sales; and other Army, Navy, Air Force, and Government programs.
- ACC-RSA contracting officials generally complied with all D&F FAR requirements for a single-award IDIQ contract. However, the D&F document for this contract cited two, not one, FAR exceptions to justify this single-award IDIQ contract, which was an error because one FAR exception was not applicable.

**Contract W58RGZ-15-D-0016**

- ACC-RSA contracting officials awarded this contract on April 7, 2015, for \$495 million. This is a cost-plus-fixed-fee and firm-fixed-price contract that has a 5-year period of performance.
- This contract is for the procurement of the CTES III software and system development in support of avionics and avionics architecture for military helicopters.
- ACC-RSA contracting officials generally complied with all D&F FAR requirements for a single-award IDIQ contract. However, ACC-RSA contracting officials could not provide original documentation to support the quantified monetary and time savings asserted in the D&F document for contracting a single-award instead of a multi-award IDIQ contract.

**Contract W912DY-16-D-0001**

- CEHNC contracting officials awarded this contract on December 2, 2015, for \$200 million. This is a firm-fixed-price contract that has a 5-year period of performance.

- This contract is for upgrades to existing proprietary building automation systems, to include utility monitoring and control systems, existing heating, ventilation and air conditioning systems, and other automated control systems.
- CEHNC contracting officials complied with all D&F FAR requirements for a single-award IDIQ contract.

**Contract W912DY-15-D-0099**

- CEHNC contracting officials awarded this contract on September 23, 2015, for \$130 million. This is a firm-fixed-price contract that has a 3-year, 6 month period of performance.
- This contract is for the initial outfitting and transition of support services to relocate existing medical facilities to new medical facilities at Fort Bliss, Texas.
- CEHNC contracting officials complied with all D&F FAR requirements for a single-award IDIQ contract.

**Contract W911SR-15-D-0001**

- ACC-APG contracting officials awarded this contract on November 24, 2014, for \$471 million. This is a firm-fixed-price and cost-plus-fixed-fee contract that has a 5-year period of performance. This contract provides the capability for site reconnaissance and surveillance for the detection and collection of contaminants.
- This contract was created as an administrative convenience as a result of exercising the full rate production option of contract W911SR-08-C-0075. Contract W911SR-08-C-0075 contains a provision that the Government reserves the right to exercise the contract options. Contract W911SR-15-D-0001 did not create a new contract requirement; the contract requirements were already described in the original, base contract W911SR-08-C-0075, which was a “requirements” contract.
- A D&F was not required for this contract because the FAR’s D&F prerequisites for single-award IDIQ contracts did not apply. The IDIQ contract (-0001) was part of a “requirements” contract (-0075) and was awarded as an IDIQ contract for administrative convenience only. It could not legally provide the award to anyone other than the original awardee, the contractor, who obtained all of the contract “requirements” under the original contract. Thus, justification for a single-award IDIQ contract was not applicable. Therefore, we excluded this contract from our scope of review.

# Management Comments

## Deputy Assistant Secretary of the Army (Procurement)



DEPARTMENT OF THE ARMY  
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY  
ACQUISITION LOGISTICS AND TECHNOLOGY  
103 ARMY PENTAGON  
WASHINGTON DC 20310-0103

FEB 24 2017

SAAL-ZP

MEMORANDUM FOR THE DEPARTMENT OF DEFENSE INSPECTOR  
GENERAL (DoDIG), 4800 MARK CENTER DRIVE, ALEXANDRIA, VA 22350-  
1500

SUBJECT: DoDIG Draft Audit Report: The Army Needs to Improve Processes  
for Single-Award, Indefinite-Delivery Indefinite-Quantity Contracts, Project No.  
D2016-D000CN-0119.000

1. On behalf of the Assistant Secretary of the Army (Acquisition, Logistics and  
Technology), the Office of the Deputy Assistant Secretary of the Army  
(Procurement) reviewed the subject draft report and I am providing the official  
Army position. The enclosure provides a detailed response.

2. The point of contact is [REDACTED]

Encl

A handwritten signature in black ink, appearing to read "Michael D. Hoskin", is located to the right of the text.

MICHAEL D. HOSKIN  
Brigadier General, US Army  
Acting Deputy Assistant Secretary  
of the Army (Procurement)

## Deputy Assistant Secretary of the Army (Procurement) (cont'd)

**Comments from the Assistant Secretary of the Army for Acquisition, Logistics and Technology, Office of the Deputy Assistant Secretary of the Army (Procurement), Recommendation 1.a. and 1.b.**

**DoDIG Draft Report for "The Army Needs to Improve Processes for Single-Award, Indefinite-Delivery-Indefinite (Project No. D2016-D000CN-0119.000)**

**Recommendation 1.a.:** Recommend that the Deputy Assistant Secretary of the Army (Procurement) Issue internal guidance addressing the preparation, review, and submission of Determinations and Findings (D&Fs) documents for single-award, indefinite-delivery indefinite-quantity contracts.

**Official Army Position: Non-Concur-** The Office of the Deputy Assistant Secretary of the Army (Procurement) (ODASA(P)) reviewed current regulatory guidance in the Federal Acquisition Regulation (FAR), Defense FAR Supplement (DFARS) and Army FAR Supplement (AFARS) and believes there is sufficient guidance, if followed, for proper preparation, review and staffing of D&Fs supporting single-award indefinite delivery indefinite quantity (IDIQ) contracts. The ODASA(P) addressed internal compliance with DFARS requirements to submit D&Fs to the Office of Defense Procurement and Acquisition Policy (DPAP) after approval. D&Fs subject to these procedures already receive a thorough review.

**Recommendation 1.b.:** Submit the D&F documents for contracts W56KGY-16-D-0001, W91CRB-15-D-0018, and W912DY-15-D-0099 to Director, Defense Procurement and Acquisition Policy (DPAP).

**Official Army Position: Concur-** The ODASA(P) provided the D&Fs for contracts W56KGY-16-D-0001, W91CRB-15-D-0018 and W912DY-15-D-0099 to the Director, DPAP as required by DFARS 216.504(c)(1)(ii)(D)(ii) (see attached copies of documents).

## Contracting Command–Aberdeen Proving Ground



REPLY TO  
ATTENTION OF

DEPARTMENT OF THE ARMY  
U.S. ARMY CONTRACTING COMMAND - ABERDEEN PROVING GROUND  
4401 BOOTHBY HILL AVENUE  
ABERDEEN PROVING GROUND, MD 21005-3013

CCAP

25 January 2017

MEMORANDUM THRU [REDACTED] Army Contracting Command Internal  
Review and Audit Compliance Office

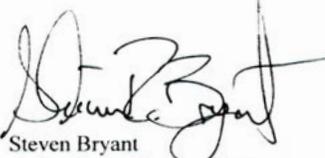
FOR [REDACTED] Program Director, Contract Management and Payments, Inspector  
General Department of Defense

SUBJECT: The Army Needs to Improve Processes for Single-Award, Indefinite-Delivery  
Indefinite-Quantity Contracts (Project No. D2016-D000CN-0119.000)

1. Army Contracting Command – Aberdeen Proving Ground (ACC-APG) response to  
recommendation 2 with subject audit report are enclosed.

2. Point of contact is [REDACTED]

Encl

  
Steven Bryant  
Acting Executive Director  
ACC-APG

## Contracting Command–Aberdeen Proving Ground (cont'd)

### **ARMY CONTRACTING COMMAND – ABERDEEN PROVING GROUND (ACC-APG) RESPONSE TO DRAFT AUDIT REPORT THE ARMY NEEDS TO IMPROVE PROCESSES FOR SINGLE –AWARD, INDEFINITE-DELIVERY INDEFINITE- QUANTITY CONTRACTS (PROJECT NO. D2016-D000CN-0119)**

#### Background

Requirements for Determinations and Findings (D&F) define in section 843 of the FY 2008 National Defense Authorization Act. Congress established limitations to enhance competition on single-award Indefinite-Delivery Indefinite-Quantity (IDIQ) task and delivery order contracts greater than \$100 million. The Federal Acquisition Regulation (FAR) sets forth policies and procedures for acquisition. The FAR requires a D&F document for a single-award IDIQ contract with a Justification and Approval (J&A) document when a contracting activity conducts procurements as other than full and open competition. The Defense Federal Acquisition Regulation Supplement (DFARS) 216.504 on single-award IDIQ contracts requires that the authority to make the determination authorized in FAR 16.504 shall not be delegated below the level of the senior procurement executive (SPE), and a copy of each determination made in accordance with FAR 16.504 shall be submitted to the Director, Defense Procurement and Acquisition Policy (DPAP) to a designated email address.

Below is finding from the subject audit:

Contracting officer did not support one contract (W91CRB-15-D-0022) valued at \$192 million, with a required Determination & Findings (D&F) document because ACC-APG officials wrongly believed the Justification and Approval (J&A) document, which was signed by the senior procurement executive, was sufficient. The J&A document contained some of the content required for a D&F document, such as the name of the contracting activity, the description of action, and the description of supplies and services. However, the contracting officer did not cite the specific rationale in the J&A document that was essential to support the D&F exception as required by FAR 16.504. As a result, ACC-APG contracting officials did not ensure that the D&F document was reviewed, so there is a risk that this contract should not have been awarded to a single source, which eliminates task order competition and could increase contract costs.

The draft audit report provided one (1) recommendation to ACC-APG.

#### REPORT RECOMMENDATION 2 FOR THE EXECUTIVE DIRECTOR, ACC-APG

Recommend that the Executive Director, Army Contracting Command–Aberdeen Proving Ground direct contracting officials to prepare and submit for approval a Determination and Findings document for contract W91CRB-15-D-0022.

#### ACC-APG RESPONSE TO RECOMMENDATION 2

ACC-APG concurs with the recommendation.

ACC-APG is currently coordinating with Deputy Assistant Secretary of the Army – Procurement (DASA-P) on the D&F for contract W91CRB-15-D-0022 and projects that the documentation for this requirement will be completed by 31 March 2017.

## Acronyms and Abbreviations

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<b>ACC</b>	Army Contracting Command
<b>ACC-APG</b>	Army Contracting Command–Aberdeen Proving Ground
<b>ACC-RSA</b>	Army Contracting Command–Redstone Arsenal
<b>AFARS</b>	Army Federal Acquisition Regulation Supplement
<b>ASA(ALT)</b>	Assistant Secretary of the Army Acquisition, Logistics, and Technology
<b>CEHNC</b>	U.S. Army Engineering and Support Center
<b>D&amp;F</b>	Determination and Findings
<b>DASA(P)</b>	Deputy Assistant Secretary of the Army (Procurement)
<b>DFARS</b>	Defense Federal Acquisition Regulation Supplement
<b>DPAP</b>	Defense Procurement and Acquisition Policy
<b>FAR</b>	Federal Acquisition Regulation
<b>IDIQ</b>	Indefinite-Delivery Indefinite-Quantity
<b>IGCE</b>	Independent Government Cost Estimate
<b>J&amp;A</b>	Justification and Approval
<b>PCF</b>	Paperless Contract File
<b>SPE</b>	Senior Procurement Executive
<b>USACE</b>	U.S. Army Corps of Engineers



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