



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

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PROCUREMENT, LOGISTICS,
AND READINESS DIVISION

SEP 17 1982

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Commander
U.S. Army Training and Doctrine Command
Fort Monroe, Virginia 23651

Attention: ATRM-IR

Dear Sir:

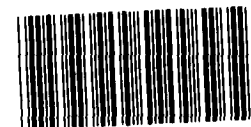
Subject: Controls Over Tools and Parts for Commercial-type
Vehicles at Fort Eustis, Virginia (GAO/PLRD-82-120)

We recently completed a survey of controls used at Government motor pools to prevent loss and theft of automotive tools and parts. During our survey we evaluated the controls of commercial-type vehicles at the base motor pool of the U.S. Army Transportation Command, Fort Eustis, Virginia. We found that the pool's control over spare tires and related equipment was inadequate. Specifically, the Fort Eustis motor pool had neither accurate records of its spare tires, jacks, and lug wrenches nor adequate procedures to prevent or detect any loss of those items. Pool personnel began improving controls after our visit, but problems remain.

INCOMPLETE INVENTORY RECORDS

Spare tires which are standard equipment for most of Fort Eustis' commercial-type vehicles, are controlled by the motor pool. At the time of our survey, motor pool records showing which vehicles were equipped with spare tires, jacks, and lug wrenches were inaccurate. Moreover, the pool lacked inventory records showing receipts, issues, and on-hand balances for those items. For example, invoices showed that the motor pool had received 124 spare tires up to October 1981, 107 of which were still in storage at the time of our first visit. However, the motor pool did not have records showing either the balance on hand or the disposition of the other 17 tires. Motor pool personnel were confident that the 17 tires had been placed in vehicles, but they could not say when nor on which vehicles.

On our next visit 2 months later, we found that the motor pool had begun a survey to determine which vehicles had spare tires and related equipment. It had also begun keeping inventory records. Motor pool personnel thought they had located 9 of the 17 tires unaccounted for earlier. However, the vehicle survey was incomplete



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and inventory records were still inadequate. For example, the records reflected neither the on-hand balances for stored jacks and lug wrenches nor a recent shipment of jacks. Motor pool personnel could not tell us how many jacks had been included in that shipment nor when the shipment had been received.

Training and Doctrine Command (TRADOC) officials agreed that, if the Fort Eustis motor pool is going to store tires and related equipment, it should follow standard Army procedures to maintain its inventory records. However, they also pointed out that the Fort Eustis pool is unauthorized to receive tires directly from a commercial supplier or to keep stocks of unused tires. The pool is authorized to receive tires only through normal supply channels as a direct exchange.

FAILURE TO SAFEGUARD ITEMS IN USE

Operating procedures at the motor pool do not prevent the unauthorized removal of spare tires, jacks, and lug wrenches from vehicles that leave the motor pool area. Moreover, the procedures do not ensure that such removal will be detected promptly. Instead of verifying that such items are still in vehicles being returned to the pool, motor pool personnel rely on checklists signed by drivers. Although pool personnel have sometimes found equipment missing from vehicles, they have never detected the losses in time to hold anyone accountable.

For example, motor pool records indicated that a spare tire, a jack, and lug wrench were placed in vehicle number A042 on January 29, 1982. Through July 16, 1982, drivers continued to attest via the checklist that the items were still in the sedan. On July 19, the driver wrote "Need one" on the checklist. However, motor pool personnel did not followup this discrepancy, and the next driver indicated on the checklist that the items were in the vehicle. Two days later, on July 22, motor pool personnel found that all three items were missing from the trunk of the sedan but could not determine from the checklist who was responsible for the loss.

Officials at both TRADOC and Fort Eustis agree that existing procedures neither prevent theft, permit theft to be promptly detected, nor establish accountability for stolen items. However, Fort Eustis officials contend that they do not have enough personnel to check each vehicle returning to the motor pool.

CONCLUSIONS AND RECOMMENDATIONS

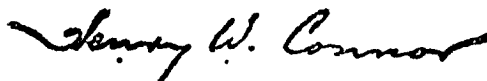
We believe that, by equipping vehicles with spare tires, Fort Eustis has assumed a responsibility to safeguard those tires and related equipment. That responsibility is not being met by the motor pool's current operating procedures and practices. Furthermore, the motor pool's practice of stocking unused spare tires has

not been authorized by higher commands. If such an inventory should be approved, the motor pool should establish and maintain accurate inventory records--which it has not yet done.

The failure to meet these responsibilities has fostered a situation conducive to unauthorized removal of items and tardy detection of such removal. We therefore recommend that you direct the Transportation Command to improve its controls over spare tires and associated equipment at the Fort Eustis motor pool by (1) maintaining accurate records of all spare tires, jacks, and lug wrenches, and (2) verifying that such items are in vehicles on return to the motor pool. If present staffing levels do not allow motor pool personnel to check all returning vehicles, then a reasonable percentage of vehicles should be spot-checked to lessen the opportunity for loss or theft.

Officials at both TRADOC and Fort Eustis indicated agreement with these recommendations, and were confident that improvements could be accomplished within existing personnel levels. We would appreciate being advised of any actions the Training and Doctrine Command plans to take on this matter, either at Fort Eustis or at other TRADOC installations.

Sincerely yours,



Henry W. Connor
Senior Associate Director