Foreign Language Program
Training and Proficiency

Offices of the Deputy Chief of Staff, G-2
and the Deputy Chief of Staff, G-1

Audit Report: A-2010-0141-ZBI
Executive Summary
Audit Report A-2010-0141-ZBI
22 July 2010

Foreign Language Program – Training and Proficiency
Offices of the Deputy Chief of Staff, G-2 and the Deputy Chief of Staff, G-1

Results

We audited the Army’s processes for:
- Identifying candidates for entry into the Foreign Language Program.
- Determining training-space requirements at the Defense Language Institute Foreign Language Center (DLIFLC).
- Managing foreign language proficiency bonus (FLPB) pay.

We concluded the Army needed to improve the process for identifying recruits with an aptitude to learn a foreign language, resulting in selection for foreign language training. Our analyses showed that only 68.3 percent of FY 09 graduation candidates at DLIFLC completed course requirements, and only 55.6 percent achieved a minimum proficiency score. This occurred, in part, because the test used to assess recruits’ aptitude for learning a foreign language (developed by DOD and DLIFLC) wasn’t effective.

We also concluded the Army needed to change its methodology for estimating the number of training spaces it needed at DLIFLC. Our analyses showed that the Army filled only 74 percent of the spaces it paid for in FY 09 and only 73 percent in FY 08. This occurred because responsible personnel relied solely on operational mission requirements when identifying the spaces needed at DLIFLC, instead of also considering historical fill rates. If responsible personnel used historical fill rates, along with operational mission requirements, and attempted to achieve a fill rate of 90 percent, we estimate the Army could save an average of about $24.7 million annually.

We found that the Army also needed to improve its management of FLPB pay. Our statistical analysis of payments for May 2009 showed that the Army made overpayments of about $1.3 million to unqualified Soldiers and underpayments of about $270,000 to qualified Soldiers. The pay errors occurred primarily because the Army didn’t have a centralized process to monitor and track eligible Soldiers by position, foreign language skill, pay rate, and category. Developing a centralized monitoring process would significantly improve the accuracy of FLPB pay. We estimated the Army could reduce overpayments by about $12.6 million annually.

Recommendations

We recommended that the Deputy Chief of Staff, G-2:
- Coordinate with DOD, DLIFLC, and the other DOD Services to analyze and adjust, as appropriate, the Defense Language Aptitude Battery test.
- Develop and implement a methodology and procedures to use a combination of operational mission requirements and historical fill rates to determine training space requirements at DLIFLC.

We recommended that the Deputy Chief of Staff, G-1:
- Develop a centralized process to monitor FLPB pay and designate an activity to implement the process.

The Offices of the Deputy Chief of Staff, G-2 and the Deputy Chief of Staff, G-1 agreed with the recommendations and/or offered acceptable alternative actions. The offices agreed there was a potential for monetary benefits. The offices’ comments represent the official Army position.
22 July 2010

Deputy Chief of Staff, G-1
Deputy Chief of Staff, G-2

This is the report on our audit of the Foreign Language Program – Training and Proficiency.

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

Recommendations A-1 and A-2 are addressed to the Deputy Chief of Staff, G-2; Recommendation B-1 is addressed to the Deputy Chief of Staff, G-1. If the Deputy Chief of Staff, G-1 and Deputy Chief of Staff, G-2 carry out the recommendations, there should be monetary benefits, based on estimates we could reasonably make at the time of the audit.

Verbatim comments on the conclusions and recommendations are in Annex D. For additional information about this report, contact the Intelligence and Security Audits Division at 703-428-7222.

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

FOR THE AUDITOR GENERAL:

[Signature]
DAVID FIGUEROA
Program Director
Intelligence and Security Audits
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INTRODUCTION

WHAT WE AUDITED

We audited the processes the Army used to:

• Identify recruits for entry into the Foreign Language Program.

• Determine training-space requirements at the Defense Language Institute Foreign Language Center (DLIFLC).

• Manage Foreign Language Proficiency Bonus (FLPB) pay.

BACKGROUND

The Army uses the Foreign Language Program to train and maintain linguists who respond to worldwide roles, missions, and contingencies. AR 11-6 (The Army Foreign Language Program) is the primary regulation for the program. It establishes policies and procedures for calculating linguist requirements and for identifying, testing, reporting, evaluating, training, and assigning linguists. It also outlines the minimum proficiency standards for linguists. In addition, AR 5-22 (The Army Proponent System) designates the Deputy Chief of Staff, G-2 as the Army’s specified proponent for foreign languages. In 1998, the Office of the Deputy Chief of Staff, G-2 established the Army Foreign Language Proponency Office to provide the ability to coordinate and manage foreign language-related issues.

The DLIFLC provides culturally based foreign language education, training, evaluation, and sustainment for DOD personnel.

FLPB is a monetary bonus paid to officers, warrant officers, and enlisted personnel who maintain the required proficiency in a qualifying foreign language. Title 37 U.S. Code authorizes the FLPB program and the Army administers the program according to DOD Instruction 7280.3 and Chapter 19 of the DOD Financial Management Regulation.
A — TRAINING CANDIDATES AND REQUIREMENTS

OBJECTIVE

Did the Army identify the best candidates for foreign language training and accurately calculate training space requirements at Defense Language Institute Foreign Language Center?

CONCLUSION

The Army needed to improve the process for identifying recruits with an aptitude to learn a foreign language. The Army used the Defense Language Aptitude Battery (DLAB) test, developed by DOD and DLIFLC, to assess recruits’ aptitude for learning a foreign language and to select recruits for foreign language training at DLIFLC. The test didn’t, however, accurately access recruits’ aptitude for learning a foreign language. Our analyses of DLIFLC records showed that a low percentage of Soldiers completed DLIFLC course requirements and attained a minimum proficiency score. For example, in FY 09 only 68.3 percent of graduation candidates completed course requirements; and only 55.6 percent attained a minimum proficiency score. The Army could better satisfy its requirements for linguists and improve its return on investment by identifying and sending better-qualified Soldiers to DLIFLC.

The Army also needed to change its methodology for estimating the number of training spaces it needed, and paid for, at DLIFLC. Our analyses showed that the Army filled only 74 percent of the spaces it paid for in FY 09 and only 73 percent of the spaces it paid for in FY 08. This occurred because the responsible personnel relied solely on operational mission requirements when identifying the spaces needed at DLIFLC. If responsible personnel used historical fill rates along with operational mission requirements, and attempted to achieve a fill rate of 90 percent, it could reduce costs by an average of about $24.7 million annually.

Our detailed discussion begins on page 4. Our recommendations begin on page 8.
DISCUSSION

In this section, we discuss these two areas:

- Identifying Soldiers for foreign language training.
- Identifying training-space requirements.

Identifying Soldiers for Foreign Language Training

The Army needed to improve the process for identifying recruits with an aptitude to learn a foreign language. The Army used the DLAB test, developed by DOD and DLIFLC, to assess recruits’ aptitude for learning a foreign language. We concluded that the test didn’t accurately gauge recruits’ aptitude or predict success. We reached this conclusion because a low percentage of Soldiers, who the test identified as having an aptitude for learning a foreign language, completed requirements and met the minimum Army standard for proficiency.

AR 11-6 requires U.S. Army Recruiting Command (USAREC) to screen recruits to determine if they have an interest in learning a foreign language, possess the skills to learn a new language, and meet other requirements (such as the ability to maintain a top secret clearance). If a recruit expresses interest, USAREC administers either the Defense Language Proficiency Test (DLPT) or DLAB test. The DLPT measures a recruit’s ability to speak, listen to, and read a foreign language (these recruits already possess foreign language skills), while the DLAB is a quantitative measure of a recruit’s aptitude to learn a foreign language in a formal training program. If a recruit scores high enough, USAREC puts the recruit in the 35W military occupational specialty. Assigning them to this military occupational specialty ensures they will attend DLIFLC once they complete basic training.

The following table provides the results of our analyses of DLIFLC graduation rates for a 3-year period.

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1 If a recruit doesn’t achieve the minimum DLAB score of 105, but scores at least a 94, the Office of the Deputy Chief of Staff, G-2 can grant a waiver allowing the recruit to attend foreign language training.
The successful graduation rates (defined as a Soldier meeting minimum proficiency standards) clearly illustrate that recruits’ successful completion of the DLAB test doesn’t predict success or translate to trained and proficient linguists. We also calculated the graduation rates for the U.S. Air Force, Marine Corps, and Navy. We found that in FY 09 an average of only 61 percent of Service members met minimum proficiency scores after completing formal language training.

While DOD requires the Army to use the DLAB, we believe that the graduation trend depicted above clearly shows that the test doesn’t provide an accurate assessment of an individual’s aptitude for learning a foreign language. Because the Office of the Deputy Chief of Staff, G-2 is the DOD proponent for the Army Foreign Language Program, we believe the office should coordinate with DOD, DLIFLC, and the other Services to:

- Complete a detailed analysis of the DLAB to identify why the test doesn’t provide an accurate assessment of recruits’ aptitude for learning foreign languages.

- Coordinate with responsible activities to modify the test, as appropriate, ensuring a more accurate assessment of recruits’ aptitude for learning a foreign language.

If the analyses identify significant problems with the test, the Office of the Deputy Chief of Staff, G-2 should work with DOD, DLIFLC, and the other Services to develop new processes and testing mechanisms for identifying recruits with an aptitude for learning foreign languages.

Taking actions to improve processes for assessing an individual’s aptitude for foreign language skills will provide significant benefit to the Army. Improving the processes should lead to improvements in the percent of Soldiers who complete DLIFLC course requirements and achieve the minimum proficiency standard. This will provide the Army more trained linguists capable of executing mission requirements and allow the
Army to improve its return on training-dollar investment—it costs the Army an average of $128,750 to send a Soldier to DLIFLC.

The actions needed to improve the process for identifying recruits with an aptitude for learning a foreign language are in Recommendation A-1.

Identifying Training Space Requirements

The Office of the Deputy Chief of Staff, G-2 needed to change its methodology for estimating the number of training spaces the Army needed, and paid for, at DLIFLC. The Army historically paid for more spaces than it could fill. This occurred because responsible personnel relied solely on operational mission requirements to identify the number of required spaces. This resulted in the Army overestimating its actual requirements and spending about $24.7 million in FY 08 and FY 09 for spaces it didn’t fill.

To identify training requirements, personnel from the Office of the Deputy Chief of Staff, G-3 coordinate with Army commands, Army service component commands, and direct reporting units to obtain operational mission requirements. Responsible personnel then use two separate but related processes to identify training requirements and request spaces at DLIFLC. The first is the Structural Management Division Review. Under this quarterly process, Army personnel meet with DLIFLC to estimate the number of required spaces based on operational mission requirements. This process identifies required training spaces up to 2 years in advance of the actual training.

The second process is the Training Requirements Arbitration Panel. This process occurs during the current and upcoming fiscal year and results in the Army identifying the number of training spaces at DLIFLC it will actually fund (referred to as “trapping the spaces”). Once the Army traps the spaces, it is obligated to pay for the spaces regardless of whether it actually sends a Soldier to the training. If the Army later identifies that it will not fill some of its trapped spaces, it coordinates with DOD and the other Services to identify whether they need the spaces. However, the Army still pays for any trapped spaces that DOD or the other Services use.

The following table shows the percentage of paid-for spaces that the Army actually filled in FY 09:
We also determined the FY 08 fill rate and compared it with the fill rates of the other Services. The results are depicted in the following chart.

As shown in the preceding charts, the Army didn’t use about 25 percent of the spaces that it paid for in FY 08 and FY 09. Further, in FY 08 the Army had a fill rate significantly lower than two other Services. We believe the Army needs to reduce the number of spaces it identifies and funds during the Training Requirements Arbitration Panel process. We believe opportunities exist to improve the accuracy of estimated space requirements during the Training Requirements Arbitration Panel process by using a combination of operational mission requirements and historical fill rates to estimated training-space requirements.

To ensure a sufficient number of spaces are available at DLIFLC, and develop more accurate training-space requirements, we believe the Office of the Deputy Chief of Staff, G-2 should use operational mission requirements in conjunction with historical data to determine the number of spaces to trap at DLIFLC. The Army should also set a goal of achieving a 90 percent fill rate. Using this process in FY 08 and FY 09 to estimate the spaces it needed at DLIFLC would have saved the Army about $24.7 million annually—
based on the average cost of $128,750 to send a Soldier to DLIFLC. Extending the annual savings over the FY 11 through FY 16 Program Objective Memorandum, the Army could save about $148.3 million.

We address actions needed to improve the accuracy of training space requirements in Recommendation A-2.

RECOMMENDATIONS AND COMMENTS

This section contains specific recommendations and a summary of command comments for each recommendation. The official Army position and verbatim command comments are in Annex D.

For the Deputy Chief of Staff, G-2

Recommendation A-1

Coordinate with DOD, DLIFLC, and the other Services to:

• Complete a detailed analysis of the DLAB to identify why the test doesn’t provide an accurate assessment of recruits’ aptitude for learning a foreign language.

• Coordinate with responsible activities to modify or supplement the test, as appropriate, ensuring a more accurate assessment of recruits’ aptitude for learning foreign languages.

If the analysis identifies significant problems with the test, coordinate with DOD, DLIFLC, and the other Services to develop new processes and testing mechanism for assessing recruits’ aptitude for learning a foreign language.

Comments/Official Army Position

The Office of the Deputy Chief of Staff, G-2 agreed and stated that the University of Maryland, Center for Advanced Study of Language, is revising the DLAB as part of an ongoing DOD initiative. The goal of the initiative is to develop a DLAB test based on advances in cognitive science, personality and trait psychology, and foreign language education. The new test should improve prediction of foreign language learning potential and attrition from the formal language training program. The office believes the action, ongoing as of 15 June 2010, represents full implementation of the
recommendation. The office provided additional comments not responsive to the recommendation; these comments are in Annex D.

Agency Evaluation of Comments

The development of a revised DLAB designed specifically to improve the prediction of success in DLIFLC programs satisfies the intent of the recommendation. The Army’s use of the revised test should result in more and better-trained Army linguists. We agree the actions taken as of 15 June 2010 represent full implementation of the recommendation.

Recommendation A-2

Develop and implement a methodology and procedures to use a combination of operational mission requirements and historical fill rates to calculate the number of training spaces to purchase from DLIFLC. The new procedures should include a target fill rate of 90 percent.

Comments/Official Army Position

The Office of the Deputy Chief of Staff, G-2 agreed and stated that it had already adjusted space requirements for FY 10 through FY 13. This has resulted in an FY 10 fill rate of 99 percent. The office further stated that the adjustment resulted in a shortage of spaces for FY 10 having a negative effect on student enrollment. The office stated it had fully implemented the recommendation as of 15 June 2010. The office agreed that using historical fill rates to calculate space requirements could result in monetary benefits but didn’t specifically comment on the estimated amount of monetary benefits.

Agency Evaluation of Comments

The office’s use of historical fill rates to adjust space requirements satisfies the recommendation. We recognize that requirements determination is a fluid process requiring trial and error to arrive at requirements that balance historical data and predictions of future accessions. The Army’s first attempt resulted in a 99 percent fill rate indicating that the adjustment may have been too aggressive. We believe that additional experience balancing historical fill rates and anticipated future requirements will allow the Army to achieve the success other Services have had filling paid-for seats at the DLIFLC.
After fully assessing the office’s comments, we believe our estimate of potential monetary benefits of $24.7 million annually is reasonable and, therefore, represents the officially reported potential monetary benefits.
B — FOREIGN LANGUAGE PROFICIENCY BONUS PAY

OBJECTIVE

Did the Army efficiently manage bonus payments to Soldiers with foreign language proficiency?

CONCLUSION

The Army needed to improve its management of FLPB pay. Our statistical analysis of pay records for May 2009 showed that the Army made overpayments of about $1.3 million to unqualified Soldiers and underpayments of about $270,000 to qualified Soldiers.

Overpayments occurred when Soldiers continued to receive bonus pay even though they hadn’t retested within 1 year (or within an extension period) of their last DLPT or hadn’t maintained required proficiency. Further, some Soldiers were paid from an incorrect pay list/schedule.

Underpayments occurred when Soldiers had a documented proficiency in a qualifying language but didn’t receive bonus pay. Further, some Soldiers were paid from an incorrect pay list/schedule.

The pay errors occurred and weren’t identified and corrected because the Army didn’t have a centralized monitoring process to track eligible Soldiers by position, foreign language, pay rate, and category.

The May 2009 overpayments and underpayments resulted in the Army making a net overpayment of FLPB pay of about $1.05 million for the month (variations due to mathematical rounding), which equates to about $12.6 million a year.

Our detailed discussion begins on page 12. Our recommendation starts on page 16.

BACKGROUND

AR 11-6 provides eligibility requirements for FLPB pay. To be eligible, a Soldier must receive a score on the DLPT at level 2 in listening and at level 2 in either reading or
speaking the foreign language. After receiving a qualifying score, a Soldier is considered proficient and is referred to as a “2/2 linguist.” Regardless of which language a Soldier is proficient in, a 2/2 is required to be eligible for FLPB.

Although a 2/2 test score is the minimum DLPT score, the amount of FLPB pay that a Soldier is eligible for depends not only on the DLPT score, but also on the language in which the Soldier is proficient. All FLPB-eligible languages are included in one of three payment lists: A, B, or C. Each payment list consists of a number of foreign languages; the list is based on the difficulty and criticality of the language. For example, a foreign language included in payment list A is considered more difficult to learn or more critical to mission than a foreign language included in payment list B.

There are also three payment levels based on DLPT scores, with higher scores receiving greater FLPB pay. At the time of the audit, the payment levels listed in AR 11-6 were:

<table>
<thead>
<tr>
<th>DLPT Score</th>
<th>Payment List A</th>
<th>Payment List B</th>
<th>Payment List C</th>
</tr>
</thead>
<tbody>
<tr>
<td>2/2</td>
<td>$200</td>
<td>$150</td>
<td>$125</td>
</tr>
<tr>
<td>2+/2+</td>
<td>300</td>
<td>200</td>
<td>175</td>
</tr>
<tr>
<td>3/3</td>
<td>400</td>
<td>300</td>
<td>275</td>
</tr>
</tbody>
</table>

Soldiers can also be eligible to receive FLPB pay for more than one language. However, the total bonus cannot exceed $1,000 a month. In addition, Soldiers cannot earn FLPB pay for more than one dominant language.

When Soldiers meet the minimum 2/2 standard, they are eligible for FLPB pay for 1 year. Within 1 year, Soldiers must retake the DLPT and meet the minimum proficiency standards to continue receiving bonus pay. If DOD or the Army removes a foreign language from the payment list, Soldiers continue receiving bonus pay at their designated level for the remainder of the year that they tested proficient.

**DISCUSSION**

In this section, we discuss one area: accuracy of FLPB payments.

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2 There are five dominant languages: French, Portuguese, Russian, Spanish, and German. The Army includes these dominant languages in Payment List A.
Accuracy of FLPB Payments

The Army needed to improve the accuracy of FLPB pay. Our statistical analysis of May 2009 payments showed that the Army overpaid unqualified Soldiers by about $1.3 million and underpaid qualified Soldiers by about $270,000. These incorrect payments occurred, and went undetected, because the Army didn’t have a centralized monitoring process to track eligible Soldiers by position, language, pay rate, and category.

Analysis of Pay

We statistically reviewed FLPB payments for 10,469 Soldiers who either received, or were eligible to receive, bonus pay in May 2009.

We stratified the population into three groups:

- Soldiers receiving pay and documented as eligible by the Defense Manpower Data Center (DMDC).
- Soldiers receiving pay but not documented as eligible by DMDC.
- Soldiers documented as eligible by DMDC but not receiving pay.

The following table shows the population data by group.

<table>
<thead>
<tr>
<th></th>
<th>Population (Soldiers)</th>
<th>Number of Payments</th>
<th>Value of Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving pay and documented eligible</td>
<td>5,944</td>
<td>7,962</td>
<td>$2,144.7</td>
</tr>
<tr>
<td>Receiving pay but not documented eligible</td>
<td>688</td>
<td>940</td>
<td>256.7</td>
</tr>
<tr>
<td>Documented eligible but not receiving pay</td>
<td>3,837</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>10,469</td>
<td>8,902</td>
<td>$2,401.4</td>
</tr>
</tbody>
</table>

Note: dollars in 000’s

To assess the accuracy of FLPB payments, we used soldier-qualification data from DMDC, FLPB pay data from DFAS, and the DA Form 330 (Language Proficiency Questionnaire). We obtained the DA Form 330 from the DLPT Authorizations and Reporting system maintained by the U.S. Army Human Resources Command (HRC). We also used the authorized payment levels in AR 11-6, Military Personnel messages, and All Army Activities messages.
The following table shows the results of our analysis (more detailed results are in Annex B):

<table>
<thead>
<tr>
<th>Group</th>
<th>Accurate Payments</th>
<th>Over-Payments</th>
<th>Under-Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving pay and documented eligible</td>
<td>2,667*</td>
<td>4,877*</td>
<td>419*</td>
</tr>
<tr>
<td>Receiving pay but not documented eligible</td>
<td>298</td>
<td>607</td>
<td>35</td>
</tr>
<tr>
<td>Documented eligible but not receiving pay</td>
<td>0</td>
<td>0</td>
<td>678</td>
</tr>
<tr>
<td>Total</td>
<td>2,965</td>
<td>5,484</td>
<td>1,132</td>
</tr>
</tbody>
</table>

Note: dollars in 000’s

*Variation in total (7,962 versus 7,963) due to projection.

Here are examples of when overpayments occurred:

- Soldiers hadn’t retested within 1 year (or within an approved extension) of their last DLPT test date but continued to receive bonus pay.
- Soldiers hadn’t maintained proficiency at the minimum standard (2/2) but continued to receive bonus pay.
- Soldiers were paid at the incorrect pay level—for example, Soldiers were paid from payment list A instead of payment list B.

Here are examples of when underpayments occurred:

- Soldiers were paid at the incorrect pay level— for example, Soldiers were paid from payment list B instead of payment list A.
- Orders to start the bonus pay weren’t prepared even though there was a documented eligibility for the pay.

**Centralize Monitoring**

Inaccurate payments occurred and went undetected because of the decentralized process for managing and monitoring the FLPB pay process. The following flowchart illustrates the decentralized process:
We believe the Army could improve the accuracy of FLPB pay by developing a centralized process to monitor the accuracy of FLPB pay.

The process should include detailed procedures to revalidate Soldiers’ eligibility and include steps to use the Authorizations and Reporting system to monitor Soldiers’ retesting. The process should also include steps to determine if Soldiers are paid based on their authorized position, language, and proficiency level (for example, paid for
proficiency in Arabic at the 2/2 level), and the dates Soldiers completed testing activities.

Because HRC is the activity that is responsible for developing personnel management systems and procedures for operating the Army Foreign Language Program, we believe HRC should be the designated activity for developing and managing the centralized process. Also, rather than relying on each unit to report to HRC, it should use the DLPT Authorizations and Reporting system which receives DLPT test scores directly from DLIFLC (generally within 2 weeks of a test date). Having access to this system and test scores allows HRC to process pay actions (such as pay orders or termination orders) more promptly than other Army activities.

Taking these actions should greatly improve the accuracy of FLPB pay and:

• Ensure the Army pays the FLPB to all eligible Soldiers.

• Reduce overpayments of about $12.6 million a year—or about $75.5 million over the FY 11 through FY 16 Program Objective Memorandum. (Variations in values due to rounding.)

We address the actions needed to improve the accuracy of FLPB pay in Recommendation B-1.

RECOMMENDATION AND COMMENTS

This section contains our recommendation and a summary of command comments. The official Army position and verbatim command comments are in Annex D.

For the Deputy Chief of Staff, G-1

Recommendation B-1

Direct HRC to develop a centralized process to monitor the accuracy of FLPB pay. Designate HRC the activity responsibility for managing the process. Ensure the process includes procedures for:

• Using the Authorizations and Reporting system to assess the status of Soldiers’ eligibility to receive FLPB.
• Validating the Army is paying Soldiers based on an authorized position, approved language, proficiency level, and current test score.

Comments/Official Army Position

The Office of the Deputy Chief of Staff, G-1 stated that it didn’t agree with the recommendation and offered alternative corrective actions. Specifically, the office stated it would:

• Publish a Military Personnel message to responsible unit personnel reinforcing the responsibilities and procedures for ensuring the accuracy of FLPB pay by February 2011.

• Prepare a memorandum for Chief of Staff, Army signature directing commanders to adhere to FLPB pay guidance and procedures by February 2011.

• Coordinate with the Integrated Pay and Personnel System-Army to place FLPB pay eligibility information on Soldiers’ Enlisted Records Brief or Officers Record Brief. (Implementation date dependent on development of the IPPS-A system.)

• Work a lean six sigma project with the Defense Finance and Accounting Service to correct erroneous FLPB pay payments. (Initiated 13 May 2010.)

The Office of the Deputy Chief of Staff, G-1 also commented that it believes the report doesn’t accurately account for Soldiers in situations authorized a waiver from mandatory retesting intervals. The office also questioned the accuracy of the estimate of potential monetary benefits. The office stated that, as its alternative procedures are implemented, it will be able to better assess the amount of monetary benefits.

Agency Evaluation of Comments

The office’s proposed corrective actions meet the intent of our recommendation. Elevating the systemic weakness in the process and procedures for awarding FLPB pay to senior leadership for emphasis and direction should improve the accuracy of FLPB pay. In addition, consolidating FLPB eligibility data on the Enlisted Records Brief and the Officers Records Brief puts eligibility data in one record (consistent with our recommendation) and should allow for better management of FLPB pay. The lean six sigma project should also identify ways to improve the pay process.

Our analysis for calculating erroneous FLPB pay considered Soldiers in a waiver status. During the audit, we asked responsible personnel from HRC for a list of Soldiers granted a waiver from FLPB eligibility requirements. Responsible HRC personnel stated that, in calendar year 2009, only seven Soldiers were granted a waiver.
The office’s agreement that erroneous payments occurred and its actions to identify and prevent erroneous payments indicates an acknowledgement that, once processes are improved, fewer erroneous payments will occur—resulting in monetary benefits. The office didn’t present an alternative to our methodology for estimating potential monetary benefits. After fully considering the office’s comments, we believe our methodology resulted in a reasonable estimate of $12.6 annually and, therefore, represents the officially reported potential monetary benefits.
A — GENERAL AUDIT INFORMATION

SCOPE AND METHODOLOGY

We conducted the audit from February 2009 through February 2010 under project A-2007-ZBI-0344.002.

We performed work at the:

- Office of the Deputy Chief of Staff, G-1.
- Office of the Deputy Chief of Staff, G-2.
- Office of the Deputy Chief of Staff, G-3/5/7.
- U.S. Army Human Resources Command.
- U.S. Army Recruiting Command.
- U.S. Army Special Operations Command.
- Defense Language Institute Foreign Language Center.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and 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.

We relied on computer-generated data from multiple systems to answer our objectives. We tested the reliability of this data to ensure its accuracy and completeness. Our tests of data reliability included:

- Testing to determine if data elements and records needed to answer the audit objectives were available and not missing. This was to test the completeness of the data.
- Checking for duplicates in documentation received from command. This was to test for data accuracy.
- Comparing field sizes and formats of the records to documentation received from command. This was to test for the consistency of the data.
We determined the data in the multiple systems to be sufficiently reliable for our purposes.

To determine whether the Army identified and selected the best candidates for foreign language training and accurately calculated training space requirements at DLIFLC, we:

- Reviewed regulations and guidance to determine applicable processes the Army used to manage its Foreign Language Program and to request and pay for training spaces at DLIFLC.

- Interviewed personnel at the Office of the Deputy Chief of Staff, G-2 to determine the processes used to request and pay for training spaces and at USAREC to determine the processes they followed for administering tests.

- Interviewed personnel from various activities to determine the process for selecting individuals with potential foreign language skills.

- Analyzed DLIFLC training records to determine the percentage of Soldiers who were successfully completing foreign language training and achieving the Army’s minimum standard for foreign language proficiency.

- Analyzed the training spaces the Army requested and paid for at DLIFLC in FY 08 and FY 09 to determine how effective the Army was in filling those spaces.

To determine whether the Army sufficiently managed the FLPB, we:

- Reviewed regulations and guidance to determine the processes the Army was required to follow when managing FLPB.

- Interviewed personnel at multiple activities to determine their roles and responsibilities with managing FLPB.

- Analyzed proficiency records maintained by DMDC to identify Soldiers who were proficient in a foreign language.

- Analyzed pay records maintained by the Defense Finance and Accounting Service to identify Soldiers who were receiving FLPB pay.

- Combined the proficiency records and pay records to identify the accuracy of FLPB payments to include identifying Soldiers who were receiving FLPB when they weren’t qualified to and Soldiers who should be receiving FLPB, but weren’t.

We conducted a statistical analysis of 10,469 Soldiers either receiving, or documented as eligible to receive, FLPB pay in May 2009. We randomly selected sample transactions. For each sample, we used an expected occurrence rate of 20 percent, desired precision of 6 percent, and a
95 percent confidence level. We projected the results of this sample to the population of 10,469 Soldiers. The following table is a summary of the sampling plan:

<table>
<thead>
<tr>
<th>Category of Soldiers</th>
<th>Database</th>
<th>Population Size (Soldiers)</th>
<th>Sample Size (Soldiers)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving pay but not documented eligible</td>
<td>DFAS</td>
<td>688</td>
<td>137</td>
</tr>
<tr>
<td>Documented eligible but not receiving pay</td>
<td>DMDC</td>
<td>3,837</td>
<td>164</td>
</tr>
<tr>
<td>Receiving pay and documented eligible</td>
<td>Both</td>
<td>5,944</td>
<td>166</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>10,469</strong></td>
<td><strong>467</strong></td>
</tr>
</tbody>
</table>

In our opinion, May 2009 was a representative month; therefore, we analytically extended the results of our analysis across a 12-month period to annualize the results. We provide additional details of the statistical analysis in Annex B.

**RESPONSIBILITIES**

The Deputy Chief of Staff, G-1 has overall staff supervisory authority for the acquisition, assignment, utilization, and retention of Army linguists. In addition, the Deputy Chief of Staff, G-1 is responsible for ensuring that testing policies, facilities, and equipment support DLPT testing, as required. The office is also responsible for coordinating with the Office of the Assistant Secretary of the Army (Manpower and Reserve Affairs); the Offices of the Deputy Chiefs of Staff, G-2 and G-3/5/7; the Army National Guard; and the Army Reserve to develop and manage policy related to the FLPB program.

The Deputy Chief of Staff, G-2 serves as the Army’s specified proponent for foreign languages. The office has four primary responsibilities related to the Army’s Foreign Language Program:

- Serving as the Army’s foreign language proponent and service program manager with overall staff responsibilities for the development, coordination, and conduct of the Foreign Language Program.
- Approving all Military Intelligence language-coded billets.
- Identifying critical languages to meet Army requirements and the foreign language proficiency standard to go with them.
- Ensuring that corrective actions are taken to implement recommendations.
The Deputy Chief of Staff, G-3/5/7 serves as the senior language authority for the Army and chairs the Army Language and Culture Enterprise. It also develops, presents, and defends foreign language training requirements to the Program Evaluation Group for management decision package of the Foreign Language Program. In addition, the Deputy Chief of Staff, G-3/5/7 serves as the DOD executive authority for the DLIFLC.

HRC is responsible for developing personnel management systems and procedures for the operation of the Army Foreign Language Program. It also is responsible for ensuring that linguist data is current and accessible to the Army Staff and personnel managers. It is also responsible for developing Active Army and Army Reserve language training requirements and managing the fill of these requirements at DLIFLC.

USAREC is responsible for interviewing and documenting applicants’ ability to speak a foreign language and informing applicable applicants of the Army Civilian Skills Program and specific options that guarantee language training. In addition, USAREC is responsible for administering the DLAB.

The DLIFLC is responsible for providing foreign language education, training, evaluation, and sustainment for DOD personnel to ensure the success of the Defense Foreign Language Program and enhance the security of the nation. It also develops and provides assessment tools and procedures for evaluating and improving language training.

ACKNOWLEDGMENTS

The following personnel contributed to the report: Elizabeth Casciaro and Charles Tramel (Audit Managers); Kenneth Steffy and Dave Krieg (Auditors-in-Charge); Zepora Certain, Amanda Miller, Cameron Newbold, and Brian Surowiec (Auditors), and Faith Pruett (editor).

DISTRIBUTION

We are sending copies of this report to the:

Deputy Chief of Staff, G-3/5/7
Deputy Assistant Secretary of the Army for Budget
Director, Program Analysis and Evaluation
Commanding General, U.S. Army Training and Doctrine Command
Commanding General, U.S. Army Special Operations Command
Commanding General, U.S. Army Recruiting Command
Commanding General, Human Resources Command
Commandant, Defense Language Institute Foreign Language Center

We will also make copies available to others on request.
B — DETAILED RESULTS OF STATISTICAL ANALYSES

Analysis of Sample Items

Soldiers identified in DFAS pay records, but not in DMDC proficiency records:

<table>
<thead>
<tr>
<th>Payments</th>
<th>Correct</th>
<th>Over Payment</th>
<th>Under Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Correct</td>
<td>60</td>
<td>31.7%</td>
<td>$18,150</td>
</tr>
<tr>
<td>Double Pmt</td>
<td>47</td>
<td>24.9%</td>
<td>$10,718.34</td>
</tr>
<tr>
<td>Not Found in DLPT</td>
<td>38</td>
<td>20.1%</td>
<td>8,955.00</td>
</tr>
<tr>
<td>Partial Overpayment</td>
<td>5</td>
<td>2.6%</td>
<td>550.00</td>
</tr>
<tr>
<td>Invalid Test Date</td>
<td>25</td>
<td>13.2%</td>
<td>6,825.58</td>
</tr>
<tr>
<td>Invalid Scores</td>
<td>7</td>
<td>3.7%</td>
<td>1,850.00</td>
</tr>
<tr>
<td>Underpayment</td>
<td>7</td>
<td>3.7%</td>
<td></td>
</tr>
</tbody>
</table>

189 100.0% $18,150 $28,898.92 $1,147.58

Soldiers identified in DFAS pay records and DMDC proficiency records:

<table>
<thead>
<tr>
<th>Payments</th>
<th>Correct</th>
<th>Over Payment</th>
<th>Under Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Correct</td>
<td>70</td>
<td>33.5%</td>
<td>$21,750.00</td>
</tr>
<tr>
<td>Double Pmt</td>
<td>40</td>
<td>19.1%</td>
<td>$9,676.66</td>
</tr>
<tr>
<td>Not Found in DLPT</td>
<td>16</td>
<td>7.7%</td>
<td>4,425.00</td>
</tr>
<tr>
<td>Partial Overpayment</td>
<td>18</td>
<td>8.6%</td>
<td>1,954.83</td>
</tr>
<tr>
<td>Invalid Test Date</td>
<td>39</td>
<td>18.7%</td>
<td>10,816.13</td>
</tr>
<tr>
<td>Invalid Scores</td>
<td>15</td>
<td>7.2%</td>
<td>3,958.07</td>
</tr>
<tr>
<td>Underpayment</td>
<td>11</td>
<td>5.3%</td>
<td></td>
</tr>
</tbody>
</table>

209 100.0% $21,750.00 $30,830.69 $1,897.91

Soldiers documented eligible but not receiving pay: We identified that 29 of our sample of 164 Soldiers had a valid DLPT test, but didn’t receive FLPB pay. We determined the Soldiers should have been paid $8,006.
# Statistical Projections

Soldiers identified in DFAS pay records, but not in DMDC proficiency records:

<table>
<thead>
<tr>
<th>Payments</th>
<th>Correct</th>
<th>Over Payment</th>
<th>Under Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Correct</td>
<td>298</td>
<td>31.7%</td>
<td>$90,268.00</td>
</tr>
<tr>
<td>Double Pmt</td>
<td>234</td>
<td>24.9%</td>
<td>$53,307.00</td>
</tr>
<tr>
<td>Not Found in DLPT</td>
<td>189</td>
<td>20.1%</td>
<td>44,537.00</td>
</tr>
<tr>
<td>Partial Overpayment</td>
<td>25</td>
<td>2.7%</td>
<td>2,735.00</td>
</tr>
<tr>
<td>Invalid Test Date</td>
<td>124</td>
<td>13.2%</td>
<td>33,943.00</td>
</tr>
<tr>
<td>Invalid Scores</td>
<td>35</td>
<td>3.7%</td>
<td>9,250.00</td>
</tr>
<tr>
<td>Underpayment</td>
<td>35</td>
<td>3.7%</td>
<td>$5,706.00</td>
</tr>
<tr>
<td>Projections for May 2009</td>
<td>940</td>
<td>100.0%</td>
<td>$90,268.00</td>
</tr>
</tbody>
</table>

Soldiers identified in DFAS pay records and DMDC proficiency records:

<table>
<thead>
<tr>
<th>Payments</th>
<th>Correct</th>
<th>Over Payment</th>
<th>Under Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Correct</td>
<td>2,667</td>
<td>33.5%</td>
<td>$828,605.00</td>
</tr>
<tr>
<td>Double Pmt</td>
<td>1,524</td>
<td>19.1%</td>
<td>$368,641.00</td>
</tr>
<tr>
<td>Not Found in DLPT</td>
<td>610</td>
<td>7.7%</td>
<td>168,556.00</td>
</tr>
<tr>
<td>Partial Overpayment</td>
<td>686</td>
<td>8.6%</td>
<td>74,843.00</td>
</tr>
<tr>
<td>Invalid Test Date</td>
<td>1,486</td>
<td>18.7%</td>
<td>412,034.00</td>
</tr>
<tr>
<td>Invalid Scores</td>
<td>571</td>
<td>7.2%</td>
<td>150,800.00</td>
</tr>
<tr>
<td>Underpayment</td>
<td>419</td>
<td>5.3%</td>
<td>$72,295.00</td>
</tr>
<tr>
<td>Projections for May 2009</td>
<td>7,963</td>
<td>100.0%</td>
<td>$828,605.00</td>
</tr>
</tbody>
</table>

Soldiers identified in DMDC proficiency records, but not in DFAS pay records:

<table>
<thead>
<tr>
<th>Payments</th>
<th>Soldiers</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Underpaid</td>
<td>678</td>
<td>$191,850</td>
</tr>
</tbody>
</table>
C — ABBREVIATIONS USED IN THIS REPORT

DLAB    Defense Language Aptitude Battery
DLIFLC  Defense Language Institute Foreign Language Center
DLPT    Defense Language Proficiency Test
DMDC    Defense Manpower Data Center
FLPB    Foreign Language Proficiency Bonus
HRC     U.S. Army Human Resources Command
USAREC  U.S. Army Recruiting Command
D — OFFICIAL ARMY POSITION AND VERBATIM COMMENTS BY COMMAND

DEPARTMENT OF THE ARMY
OFFICE OF THE DEPUTY CHIEF OF STAFF, G-2
1000 ARMY PENTAGON
WASHINGTON, DC 20310-1000

MEMORANDUM FOR UNITED STATES ARMY AUDIT AGENCY, OFFICE OF THE PRINCIPAL DEPUTY AUDITOR GENERAL, (SAAG-ZBI), 3101 PARK CENTER DRIVE, ALEXANDRIA, VA 22302-1598


1. References.

2. Based on changes made to reference 1-a above, DCS, G-2 withdraws its non-concurrence with recommendation A-1 of the referenced draft audit report.

3. After detailed discussions with representatives from the Army Audit Agency, we believe that recommendation A-1 is already fully implemented by the Department of Defense initiative to have the University of Maryland develop a new DLAB (enclosure 2).

4. The DCS, G-2 concurrence with recommendation A-2 of the referenced draft audit report remains unchanged.

5. The complete DCS, G-2 comments are at enclosure 3 in the format specified in AR 36-2.
DAMI-OP


6. The point of contact for this action is Mr. Mark Getzin, mark.getzin@us.army.mil, or (703) 695-1384.

3 Encls

CRAIG A. BELL
Colonel, GS
Chief Operations Division

CF: DAMI-RI
MEMORANDUM FOR UNITED STATES ARMY AUDIT AGENCY, OFFICE OF THE
PRINCIPAL DEPUTY AUDITOR GENERAL, (SAAG-ZBI), 3101 PARK CENTER
DRIVE, ALEXANDRIA, VA 22302-1696

SUBJECT: Response to Draft Report, Audit of Foreign Language Program-Training

1. Reference. United States Army Audit Agency (AAA) Memorandum, 30 March
2010, subject: Draft Report, Audit of Foreign Language Program-Training

2. DCS, G-2 does not concur with recommendation A-1 of the referenced draft audit
report because:
   a. It makes inaccurate assumptions about the Defense Language Proficiency Test.
   b. Its recommendation to have the DCS, G-2 coordinate to analyze and revise the
      Defense Language Aptitude Battery (DLAB) is unnecessary based on the Department
      of Defense initiative to have the University of Maryland develop a new DLAB.
   c. Increasing already high aptitude requirements would further confine the narrow
      field from which the Army can recruit linguists.

3. DCS, G-2 concurs with recommendation A-2 of the referenced draft audit report.
   Furthermore, the report’s recommendation to use a combination of operational mission
   requirements and historical fill rates to determine Army training requirements at the
   Defense Language Institute (DLI) has already been fully implemented. Unfortunately,
   the implementation of this methodology had negative consequences such as
generating quota shortages and holding Soldiers at DLI while waiting for a class to
become available. DCS, G-2 staff members continue to work with Army Human
Resources Command, DCS, G-1, and DLI to mitigate these negative consequences
while retaining a very high (currently 98%) Army fill rate at DLI.
DAMI-OP

4. The complete DCS, G-2 comments are enclosed in the format specified in AR 36-2. The point of contact for this action is Mr. Mark Getzin, mark.getzin@us.army.mil, or (703) 695-1384.

Encl

JAMES L. STOCKMOE
Colonel, GS
Director, Operations and Plans

CF: DAMI-RI
DLAB 2

New ways to identify foreign language learning potential

Investigators:
Michael Bunting

Description: The Defense Language Aptitude Battery (DLAB) is designed to assess an individual's potential for learning a foreign language. The test helps to select students for foreign language courses and identify appropriate languages for study. The DLAB 2 project will develop a new version of the DLAB that is based on advances in cognitive science, personality and trait psychology, and foreign language education. The new test will improve prediction of foreign language learning potential and prediction of the likelihood of attrition.

Impact: A computer-based test battery to consist of at least two modules: one cognitive test module and one personality test module. Each module may have unique uses in aptitude assessment and job placement.

Read More: Fact sheet (.pdf)
Objective:

Did the Army identify the best candidates for foreign language training and accurately calculate training space requirements at DLIFLC?

Conclusion:

The Army needed to improve the process for identifying recruits with an aptitude to learn a foreign language. The Army used tests developed by DOD and DLIFLC to access recruits’ aptitude for learning a foreign language and to select recruits for foreign language training at DLIFLC. The tests did not, however, accurately access recruits’ aptitude for learning a foreign language. Our analyses of DLIFLC records showed that a low percentage of Soldiers completed DLIFLC course requirements and attained a minimum proficiency score. For example, in FY 09 only 68.3 percent of graduation candidates completed course requirements, and only 55.6 percent attained a minimum proficiency score. The Army could better satisfy its requirements for linguists and improve its return on investment by indemnifying and sending better-qualified Soldiers to DLIFLC.

The Army also needed to change its methodology for estimating the number of training spaces it needed, and paid for, at DLIFLC. Our analyses showed that the Army filled only 74 percent of the spaces it paid for in FY 09 and only 73 percent of the spaces it paid for in 08. This occurred because the responsible personnel relied solely on operational mission requirements when identifying the spaces needed at DLIFLC. If responsible personnel used historical fill rates along with operational mission requirements, and attempted to achieve a fill rate of 90 percent, it could reduce costs by an average of about $24.7 million annually.

Additional Comments: N/A

Recommendation A-1 states that the Deputy Chief of Staff, G-2 should coordinate with DoD, DLIFLC, and the other services to:

- Complete a detailed analysis of the DLAB to identify why the tests do not provide an accurate assessment of recruits’ aptitude for learning a foreign language.

- Coordinate with responsible activities to modify or supplement the tests, as appropriate, ensuring a more accurate assessment of recruits’ aptitude for learning foreign languages.
Audit Location: Pentagon
Objective Designation: A
Objective Title: Audit of Foreign Language Program - Training and Proficiency
Audit Report: A-2010-0344.002-ZBI

If the analysis identifies significant problems with the tests, coordinate with DoD, DLIFC, and the other Services to develop new processes and testing mechanisms for assessing recruits' aptitude for learning a foreign language.

Action taken or planned: Concur with Recommendation A-1, see comments below:

a. Recommendation A-1 will be satisfied by a DoD initiative, whereby the Center for Advanced Study of Language at the University of Maryland is developing a new DLAB, "DLAB2", based on advances in cognitive science, personality and trait psychology, designed to improve prediction of foreign language learning potential and prediction of the likelihood of attrition. Additionally, the DCS, G-2 has sent a complete list of DLAB waivers issued since 2005 to DLIFLC in order for them to analyze the extent to which DLAB scores influence Soldiers' success at DLIFLC. The results of this analysis will provide an indication as to whether the DLAB is part of the problem of the low DLIFLC completion rates; however, it will not resolve the recruiting issues outlined above.

b. Although recommendation A-1 is correct in stating that the Defense Language Aptitude Battery is designed to assess recruits' aptitude for learning a foreign language, it makes an unsupported assumption that improving or changing the DLAB (or other selection criteria) would produce Soldiers more capable of completing the DLIFLC course of instruction and attaining the end of course minimum proficiency scores of 2/2/1+. In fact, the Soldiers that the Army recruits and sends to DLI are already among the best and the brightest of the candidates recruited by the United States Army Recruiting command. This is true not only in terms of their DLAB scores, but also with regard to their Armed Service Vocational Aptitude Battery (ASVAB) scores, especially the Skilled Technical (ST) score. The ST score has been demonstrated to predict foreign language aptitude. Introducing more strenuous selection criteria would reduce the already small pool of potential recruits without guaranteeing success at DLIFLC.

c. There are numerous factors that may contribute to the low completion rate at DLIFLC, these include: the relatively low emphasis placed on foreign languages in the American education system, the fast pace of instruction at DLIFLC, the increasing numbers of Army requirements for the more difficult category IV languages such as Arabic and Pashto, and most critically, the very challenging nature of the DLPT (used as the end-of-course final exam). Although all versions of the DLPT present challenges for DLIFLC students, the new DLPT
Audit Location: Pentagon
Objective Designation: A
Objective Title: Audit of Foreign Language Program-Training and Proficiency
Audit Report: A-2010-0344.002-ZBI

5 is especially difficult to pass. The decreasing number of Soldiers meeting the minimum graduation requirements from 2007-2009 (outlined on page 5 of the audit report) correlates with the introduction of the DLPT 5 at DLIFLC. In fact, even experienced career linguists pass the DLPT 5 at much lower rates than previous versions of the DLPT.

**Recommendation A-2** states that the Deputy Chief of Staff, G-2 should develop and implement a methodology and procedures to use a combination of operational mission requirements and historical rates to calculate the number of training spaces to purchase from DLIFLC. The new procedures should include a target fill rate of 90 percent.

**Action taken or planned:** Concur with comments. The DCS, G-2 has already implemented Recommendation A-2, and is now working with DLIFLC and HRC to “adjust-fire” to increase the number of training seats available to meet the Army’s foreign language training requirements:

a. Based on poor Army DLIFLC fill rates in FY08 (73%) and FY09 (74%), DCS, G-2 reduced the number of Army seats projected for FY 10 by means of the quarterly DLIFLC Training Requirements Arbitration Panel (TRAP) and also reduced Army DLIFLC seats programmed in FY 11-13 in the Structure Management Decision Review (SMDR). This action resulted in an Army fill rate of 89% so far in FY10.

b. However, the decrease in Army’s seats projected for FY 10 coupled with unexpected increase in recruitment has resulted in several negative consequences:

(1) The Army now has a significant hold-under population at DLIFLC, i.e., Soldiers at DLIFLC taking up barracks space while they wait for space at an upcoming class.

(2) The DCS, G-2 had to purchase classes in a number of critical languages such as Pashto and Arabic and would have liked to purchase even more classes; however DLIFLC did not have the capacity to schedule more purchased classes in critical languages.

**Potential monetary benefits:** The DCS, G-2 concurs that including historical fill-rates when projecting Army DLIFLC training seats has the potential to save the Army money; however, given the fact that the SMDR process requires that seats be projected approximately three years in advance, the danger of
Audit Location: Pentagon
Objective Designation: A
Objective Title: Audit of Foreign Language Program-Training and Proficiency
Audit Report: A-2010-0344.002-ZBI

projecting fewer seats than can be filled is at least as likely as projecting more seats than can be filled as occurred in FY08 and FY09, especially given the unpredictability of recruitment.
MEMORANDUM FOR PROGRAM DIRECTOR, INTELLIGENCE AND SECURITY AUDITS, U.S. ARMY AUDIT AGENCY, OFFICE OF THE PRINCIPAL DEPUTY AUDITOR GENERAL, 3101 PARK CENTER DRIVE, ALEXANDRIA, VA 22302-1598

SUBJECT: Official Army Position (OAP) on U.S. Army Audit Agency report on Foreign Language Program-Training and Proficiency

1. The enclosed document is the Official Army Position (OAP) in response to the subject audit report (Project: A-2U07ZBI-U344.UU2).

2. The Army does not concur with the report recommendations for DCS G-1. However, the G-1 will require monthly FLPB reports from all subordinate units in order to minimize FLPB errors.

3. The point of contact is Ms. Betty Tumbien, G-1, Compensation & Entitlements Division, at commercial 703-692-5888 or betty.tumbien@conus.army.mil.

Encl

ROY A. WALLACE
Director, Plans and Resources
MEMORANDUM FOR PROGRAM DIRECTOR, INTELLIGENCE AND SECURITY AUDITS, U.S. ARMY AUDIT AGENCY, OFFICE OF THE PRINCIPAL DEPUTY AUDITOR GENERAL, 3101 PARK CENTER DRIVE, ALEXANDRIA, VA 22302 1606

SUBJECT: U.S. Army Audit Agency report on Foreign Language Program-Training and Proficiency

I have reviewed your draft report, subject as above. The Office of the Deputy Chief of Staff, G-1 response and recommendations are provided:

B-1 COMMENTS:

DCS, G-1 will publish a MILPER message, which reinforces to unit commanders, G-1 and S-1 personnel and Finance offices their responsibility to ensure FLPB eligibility is initially determined at the unit level and that Soldiers are receiving correct FLPB entitlements. G-1 is preparing a memorandum requesting the Chief of Staff of the Army direct commanders to ensure the Army FLPB regulation and guidance is adhered to. This is a decentralized process and Army Regulation 11-6 identifies in its entirety the FLPB eligibility and payment levels for authorized languages. G-1 is working with IPPS-A personnel to reflect pertinent data required for determining FLPB be captured on a Soldiers ERB/ORB. G-1 has a Black Belt Project with DFAS to correct all erroneous payments. And until DFAS changes their system, they still show Categories (which have been obsolete) for Soldiers receiving FLPB and they still have $50 payments on their reports whereas the lowest payment is $125 (they have workarounds to input the correct payments).

Data collected in this draft report does not reflect complete and accurate data. If a Soldier is deployed, that would be one reason why he would continue receiving FLPB and would not need to retest annually therefore, FLPB would continue and this data was collected to show as an overpayment. Soldiers are also located OCONUS where testing facilities are not available and their FLPB may even continue for 2 years without a retest due to their location. If an exception to policy was granted with back pay that may also reflect as an overpayment. A Soldier can also test for any language however, this does not mean he/she is eligible to receive FLPB for any or all the languages tested therefore, the DLPT test system does not reflect FLPB eligibility, it only shows test dates and scores and this data may have been reported as an underpayment.
DAPE-PRC
SUBJECT: U.S. Army Audit Agency report on Foreign Language Program-Training and Proficiency

The U.S. Army Audit Agency estimate of potential monetary benefits as the dollar amounts reflected in this draft report may not be completely accurate. As the erroneous payments are corrected through DFAS, new personnel systems are in place and regulatory guidance is in stalled to the field, G-1 should be able to ascertain if the potential monetary benefits are realized over time.

FOR THE DEPUTY CHIEF OF STAFF, G-1:

ROY A. WALLACE
Director, Plans and Resources
Audit Location: Alexandria, Virginia  
Objective Designation:  
Objective Title: Foreign Language Program-Training and Proficiency  

Objective: Determine if Foreign Language Proficiency Bonus (FLPB) was adequately managed by the Army?  

Conclusion: No, the Army did not adequately manage FLPB Pay. Our analyses of May 2009 identified that the Army made overpayments of about $1.3 million and underpayments of about $270,000.

Overpayments occurred because Soldiers didn’t retake tests within one year of their last DLPT test date and the Soldiers’ pay wasn’t terminated; Maintain proficiency at the Army minimum standard and the Soldiers’ pay wasn’t terminated; Receive FLPB Pay based on correct pay levels for the foreign language they had proficiency in or because of incorrect test scores.

Underpayments occurred because; The Army’s system didn’t include Soldiers who had tested proficient and were eligible for pay; 678 Soldiers not paid any FLPB; The Army paid Soldiers at incorrect pay levels based on the language they had proficiency or because of incorrect test scores.

Additional comments: N/A  

Recommendation(s):  

Recommendation B-1: Direct HRC to develop a centralized monitoring process, and assign HRC the responsibility for managing this process. Ensure that the centralized process includes; Controls that use the Authorizations and Reporting system to periodically review the status of whether Soldiers have met all requirements to receive FLPB and are maintaining minimum proficiency standards; Procedures to review whether the Army is paying Soldiers properly based on their authorized positions, the language spoken and the proficiency level, and dates Soldiers completed testing activities.

Action taken or planned:  

G-1 is publishing a MILPER message, which reinforces to unit commanders, G-1 and S-1 personnel and Finance offices their responsibility to ensure FLPB eligibility is initially determined at the unit level and that Soldiers are receiving correct FLPB entitlements. G-1 is preparing a memorandum requesting the Chief of Staff of the Army direct commanders to ensure the Army FLPB regulation and guidance is adhered to. This is a decentralized process and Army Regulation 11-6 identifies in its entirety the FLPB eligibility and payment levels for authorized languages. C-1 is working with
IPPAS-A personnel to reflect pertinent data required for determining FLPB be captured on a Soldier’s ERB/ORB. G-1 has a Black Belt Project with DFAS to correct all erroneous payments. And until DFAS changes their system, they still show Categories which have been obsolete for Soldiers receiving FLPB and they still have $50 payments on their reports whereas the lowest payment is $125 (they have workarounds to input the correct payments).

Data collected in this draft report does not reflect complete and accurate data. If a Soldier is deployed, that would be one reason why he would continue receiving FLPB and would not need to retest annually therefore, FLPB would continue and this data was collected to show as an overpayment. Soldiers are also located OCONUS where testing facilities are not available and their FLPB may even continue for 2 years without a retest due to their location. If an exception to policy was granted with back pay that may also reflect as an overpayment. A Soldier can also test for any language however, this does not mean he/she is eligible to receive FLPB for any or all the languages tested therefore, the DTI PT test system does not affect FLPB eligibility, it only shows test dates and scores and this data may have been reported as an underpayment.

**Potential monetary benefits:**

The U.S. Army Audit Agency estimate of potential monetary benefits as the dollar amounts reflected in this draft report may not be completely accurate. As the erroneous payments are corrected through DFAS, new personnel systems are in place and regulatory guidance is inundated to the field, G-1 should be able to ascertain if the potential monetary benefits are realized over time.
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