



Linda Woodford spent the last 15 years of her career inserting phony numbers in the U.S. Department of Defense's accounts.

Every month until she retired in 2011, she says, the day came when the Navy would start dumping numbers on the Cleveland, Ohio, office of the Defense Finance and Accounting Service, the Pentagon's main accounting agency. Using the data they received, Woodford and her fellow DFAS accountants there set about preparing monthly reports to square the Navy's books with the U.S. Treasury's - a balancing-the-checkbook maneuver required of all the military services and other Pentagon agencies.

And every month, they encountered the same problem. Numbers were missing. Numbers were clearly wrong. Numbers came with no explanation of how the money had been spent or which congressional appropriation it came from. "A lot of times there were issues of numbers being inaccurate," Woodford says. "We didn't have the detail ... for a lot of it."

The data flooded in just two days before deadline. As the clock ticked down, Woodford says, staff were able to resolve a lot of the false entries through hurried calls and emails to Navy personnel, but many mystery numbers remained. For those, Woodford and her colleagues were told by superiors to take "unsubstantiated change actions" - in other words, enter false numbers, commonly called "plugs," to make the Navy's totals match the Treasury's.

Jeff Yokel, who spent 17 years in senior positions in DFAS's Cleveland office before retiring in 2009, says supervisors were required to approve every "plug" - thousands a month. "If the amounts didn't balance, Treasury would hit it back to you," he says.

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