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June 17, 2005

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## **Infrastructure and Environment**

Technical Joint Cross-Service Group  
Data Integrity and Internal Control  
Processes for Base Realignment and  
Closure 2005  
(Report No. D-2005-086)

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### **Acronyms**

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
DoD OIG	Department of Defense Office of Inspector General
ICP	Internal Control Plan
IEC	Infrastructure Executive Council
ISG	Infrastructure Steering Group
JCSG	Joint Cross-Service Group
JPAT 7	Joint Process Action Team Criterion Number 7
OSD	Office of Secretary of the Defense
TJCSG	Technical Joint Cross-Service Group



INSPECTOR GENERAL  
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June 17, 2005

MEMORANDUM FOR CHAIRMAN, TECHNICAL JOINT CROSS-SERVICE  
GROUP

SUBJECT: Report on the Technical Joint Cross-Service Group Data Integrity and  
Internal Control Processes for Base Realignment and Closure 2005  
(Report No. D-2005-086)

We are providing this report for information and use. No written response to the draft of this report was required, and none was received.

We appreciate the courtesies extended to the staff. Questions should be directed to Mr. Bruce A. Burton at (703) 604-9071 (DSN 664-9071). See Appendix C for the report distribution. The team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in black ink, appearing to read "Mary L. Ugone".

Mary L. Ugone  
Assistant Inspector General for  
Acquisition and Technology Management

## Department of Defense Office of Inspector General

Report No. D-2005-086

June 17, 2005

(Project No. D2003-D000AB-0130.000)

### Technical Joint Cross-Service Group Data Integrity and Internal Control Processes for Base Realignment and Closure 2005

#### Executive Summary

**Who Should Read This Report and Why?** Members of the Technical Joint Cross-Service Group and Office of the Secretary of Defense personnel responsible for deciding the realignment or closure of military installations based on the Base Realignment and Closure (BRAC) data calls should read this report. The report discusses the validity, integrity, and documentation of data used by the Technical Joint Cross-Service Group to assist the Secretary of Defense in BRAC 2005 recommendations.

**Background.** BRAC 2005 is the formal process outlined in Public Law 101-510, “Defense Base Closure and Realignment Act of 1990,” as amended, under which the Secretary of Defense may realign or close military installations inside the United States and its territories. As part of BRAC 2005, the Under Secretary of Defense for Acquisition, Technology, and Logistics issued “Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One--Policy, Responsibilities, and Procedures,” April 16, 2003, that provided for the Department of Defense Office of Inspector General review of the accuracy of BRAC data and the certification process. In addition, the Department of Defense Office of the Inspector General validated the BRAC data used by the Joint Cross-Service Groups in developing recommendations and that the data were certified by the appropriate authority.

The BRAC 2005 process was mandated for the United States and its territories and was divided into the following data calls—capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions, Joint Process Action Team Criterion Number 7, and scenario specific. The supplemental capacity, military value, Cost of Base Realignment Actions, and Joint Process Action Team Criterion Number 7 data calls are collectively known as the second data call. This report is one of seven Joint Cross-Service Group reports and discusses the Technical Joint Cross-Service Group involvement in the base realignment and closure process.

A primary objective of BRAC 2005 was to examine and implement opportunities for greater joint activity. The Technical Joint Cross-Service Group was established by the Under Secretary of Defense for Acquisition, Technology, and Logistics as the Chairman of the Infrastructure Steering Group on March 15, 2003, to analyze the current and future needs of the DoD for research, development and acquisition, and test and evaluation.

**Results.** Based on analytical review and statistical sampling results, we determined that the Technical Joint Cross-Service Group used certified data to develop its capacity analysis report issued on January 13, 2005, and its military value analysis report issued on January 12, 2005. Documentation supporting the capacity analysis and military value analysis reports provided an adequate audit trail; however, the process established by the TJCSG for the capacity and military values is complex and requires analytical and

computer proficiency skills to review. The Technical Joint Cross-Service Group's subgroups used Military Departments and Defense agencies' certified data in developing its 13 scenarios. For 11 scenarios that the TJCSG subgroups either changed or did not use some of the certified data, 9 had adequate documentation supporting decisions and methodologies for the changes with approval of the TJCSG Principals or documentation for changes was not available but the changes were insignificant. For the remaining two scenarios, supporting documentation for the changes to some of the certified data was inadequate, it was unclear whether the TJCSG Principals approved the changes, and the cost impact on the scenario is unknown. Finally, the Technical Joint Cross-Service Group generally complied with the OSD internal control program and its own information control and standard operating procedures. Although some of the scenarios were not adequately documented for us to reach a conclusion, the scenario documentation issues should not affect the overall reliability or integrity of the Technical Joint Cross-Service Group BRAC 2005 process.

**Management Comments.** We issued a draft of this report on May 13, 2005. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

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## Background

**Base Realignment and Closure 2005.** Public Law 101-510, “Defense Base Closure and Realignment Act of 1990,” as amended, establishes the procedures under which the Secretary of Defense may realign or close military installations inside the United States and its territories. Congress authorized a Base Realignment and Closure (BRAC) 2005. The law authorizes the establishment of an independent Commission to review the Secretary of Defense recommendations for realigning and closing military installations. The Secretary of Defense submitted recommendations to the independent Commission on May 13, 2005.

In the Secretary of Defense “Transformation Through Base Realignment and Closure (BRAC 2005) Memorandum,” November 15, 2002, the Secretary established two senior groups to oversee and operate the BRAC 2005 process. The two senior groups were the Infrastructure Executive Council (IEC) and the Infrastructure Steering Group (ISG). Distinct functional boundaries and levels of authority separated these two groups. The Secretary of Defense established and chartered the IEC and the ISG as the BRAC 2005 deliberative bodies responsible for leadership, direction, and guidance.

**Infrastructure Executive Council.** The IEC, chaired by the Deputy Secretary of Defense and composed of the Secretaries of the Military Departments and their Service Chiefs, the Chairman of the Joint Chiefs of Staff, and the Under Secretary of Defense for Acquisition, Technology, and Logistics, was the policymaking and oversight body for the entire BRAC 2005 process. The IEC was the approval authority for all BRAC recommendations to the Secretary of Defense.

**Infrastructure Steering Group.** The ISG was chaired by the Under Secretary of Defense for Acquisition, Technology, and Logistics and composed of the Vice Chairman of the Joint Chiefs of Staff, the Military Department Assistant Secretaries for Installations and Environment, the Service Vice Chiefs, and the Deputy Under Secretary of Defense for Installations and Environment. The ISG oversaw the joint cross-Service analyses of common business-oriented functions and ensured that this process is integrated with the Military Department and Defense agency specific analyses of all other functions. The ISG provided progress reports to the IEC. The Under Secretary of Defense for Acquisition, Technology, and Logistics had the authority and responsibility for issuing the operating policies and detailed direction necessary to conduct the BRAC 2005 analyses.

- **“Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures,” April 16, 2003.** Policy Memorandum One applies to the Military Departments, Defense agencies (DoD Components), and Joint Cross-Service Groups (JCSGs) in developing the Secretary of Defense BRAC recommendations for submission to the 2005 BRAC Commission for its review. Policy Memorandum One describes policy, responsibilities, and procedures to be followed by participants in the BRAC process. Additionally, Appendix B of Policy

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Memorandum One is the Office of the Secretary Defense (OSD) internal control plan (ICP) for the BRAC 2005 process, which the JCSGs must use to ensure the accuracy of data collection and analysis.

- **“Policy Memorandum Two—BRAC 2005 Military Value Principles,” October 14, 2004.** Policy Memorandum Two states that all recommendations made by the JCSGs and Military Departments will use military value as the determining factor. When making realignment or closure recommendations, JCSGs and Military Departments apply appropriate use of military judgment to meet all DoD requirements. Military judgment is applied through the following principles: Recruit and Train; Quality of Life; Organize; Equip; Supply, Service, and Maintain; Deploy and Employ (operational); and Intelligence.
- **“Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum Three—Selection Criterion 5,” December 7, 2004.** Policy Memorandum Three describes how BRAC Selection Criterion 5 will be implemented during the BRAC process. JCSGs and Military Departments will apply Selection Criterion 5 to their scenarios to estimate the projected costs and savings.
- **“Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum Four—Selection Criteria 7 and 8,” December 7, 2004.** Policy Memorandum Four provides guidance and clarification on the assessment of communities’ infrastructure and consideration of the environmental effects of realignment and closure scenarios.
- **“Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum Five—Homeland Defense,” December 10, 2004.** Policy Memorandum Five gives guidance that establishes policies and procedures for the Military Departments and the JCSGs to ensure that the DoD retains the necessary capabilities to support the homeland defense mission.
- **“Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum Six—Selection Criterion 6,” December 20, 2004.** Policy Memorandum Six provides guidance that establishes policies and procedures for the Military Departments and the JCSGs on how to use the Economic Impact Tool when applying BRAC Selection Criterion 6 to closure and realignment scenarios.
- **“Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum Seven—Surge,” January 4, 2005.** Policy Memorandum Seven provides guidance for the Military Departments and JCSGs to meet the DoD statutory requirement to consider surge in realignment and closure scenarios.
- **“Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum Eight—Selection Criterion 8,” January 4, 2005.** Policy Memorandum Eight provides guidance on

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how to identify the environmental impacts of a particular scenario to provide decision makers with the information they need to fully consider those impacts.

**Joint Cross-Service Groups.** A primary objective of BRAC 2005, in addition to realigning base structure, was to examine and implement opportunities for greater joint activity. Prior BRAC analyses considered all functions on a Service-by-Service basis and, therefore, did not result in the joint examination of functions that cross Services. The JCSGs addressed issues that affect common business-oriented support functions, examined functions in the context of facilities, and developed realignment and closure recommendations based on force structure plans of the Armed Forces and on selection criteria. JCSGs reported their results through the ISG to the IEC. The OSD established seven JCSGs—Education and Training, Headquarters and Support Activities, Industrial, Intelligence, Medical, Supply and Storage, and Technical.

**Technical Joint Cross-Service Group.** The Under Secretary of Defense for Acquisition, Technology, and Logistics as the Chairman of the ISG established the Technical Joint Cross-Service Group (TJCSG) on March 15, 2003. The TJCSG is chaired by the Director, Defense Research and Engineering. The Joint Chiefs of Staff representative is the Deputy Director for Strategic Logistics; the Army representative is the Deputy to the Commander/Technical Director, the U.S. Army Developmental Test Command; the Navy representative is the Chief of Naval Research; the Air Force representative is the Deputy Assistant Secretary for Acquisition Integration; and the Marine Corps representative is the Deputy Commander, Marine Corps Systems Command. Each JCSG was responsible for overseeing the joint cross-Service analysis of functions within its area. The TJCSG created five subgroups that were responsible for evaluating technical facilities for possible realignment or closure. The five subgroups are:

- Air, land, sea and space systems,
- Weapons and armaments,
- Command, control, communications, computers, intelligence, surveillance and reconnaissance,
- Enabling technology, and
- Innovative systems.

Each subgroup is composed of technical experts that span the technical capabilities of the DoD. Each subgroup was responsible for analyzing the technical facilities in one or more of the 12 technical capability areas of the Defense Technical Area Plan. To aid in the analysis, the TJCSG divided “land and sea vehicles” into separate capabilities, thus creating 13 technical capability areas. The 13 technical capability areas are: air platforms; battlespace environments; biomedical; chemical and biological defense; ground vehicles; human systems; information systems; materials and processes; nuclear; sea vehicles; sensors, electronics and electronic warfare; space platforms; and weapons and armaments. Each of the 13 technical capability areas was reviewed for three functions (research, development and acquisition, and test and

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evaluation). As such, technical capabilities were divided into 39 sets of like facilities (13 technical areas multiplied by 3 technical functions) and were referred to as the 39 technical facility categories. Technical facilities include laboratories; test ranges; product centers; warfare centers; and research, development and engineering centers.

**BRAC Data Calls.** The BRAC 2005 data collection process was mandated for the United States and its territories and was divided into the following data calls—capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions (COBRA), and Joint Process Action Team Criterion Number 7 (JPAT 7), and scenario specific. The supplemental capacity, military value, COBRA, and JPAT 7 data calls are collectively known as the second data call. Each JCSG developed data call questions related to capacity analysis and military value to obtain information about the functions that they reviewed. Each JCSG was required to issue a capacity analysis and a military value analysis report. Each data call had a specific purpose as follows.

- The capacity analysis data call gathered data on infrastructure, current workload, surge requirements, and maximum capacity.
- The supplemental capacity data call clarified inconsistent data gathered with the initial capacity analysis data call.
- The military value data call gathered data on mission requirements, land and facilities, mobilization and contingency, and cost and manpower.
- The COBRA data call gathered data to develop costs, savings, and payback (formerly known as return on investments) of proposed realignment and closure actions.
- The JPAT 7 data call gathered data to assess the community's ability to support additional forces, missions, and personnel associated with individual scenarios.<sup>1</sup>
- The scenario specific data call gathered data related to specific scenario conditions for realignment or closure.

**COBRA Model.** The COBRA model provides a uniform methodology for estimating and itemizing projected costs and savings associated with BRAC scenarios. The COBRA model calculates the costs, savings, and payback of proposed realignment and closure actions, using data that are readily available without extensive field studies. The COBRA model can also be used to compare the relative cost differences between various stationing alternatives. It is not designed to produce budget estimates, but to provide a consistent method of evaluating the stationing alternatives. COBRA calculates the costs and savings of base stationing scenarios over a period of 20 years, or longer if necessary. It models all activities (moves, construction, procurements, sales, and closures) as

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<sup>1</sup>A scenario is a description of one or more potential realignment or closure actions identified for formal analysis by either a JCSG or a Military Department.

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taking place during the first 6 years, and thereafter treats all costs and savings as steady-state. The key output value produced is the Return on Investment Year, which is the point in time when the realignment or closure has paid for itself and net savings start to accrue (payback period). COBRA allows realignment or closure scenarios to be compared in terms of when payback is achieved.

To perform a COBRA assessment, the TJCSG loaded scenario-specific data into the COBRA model. These data, used in combination with model algorithms and standard cost factors already developed and pre-loaded into the model, result in an estimate of costs, savings, and payback for the proposed realignment or closure scenario. To obtain the needed COBRA data inputs, the TJCSG developed COBRA-related questions that were issued as scenario data calls. These COBRA-related questions focus on data not previously gathered for specific donor and receiving installations.

**Internal Control Plans.** The OSD ICP was issued in the Under Secretary of Defense for Acquisition, Technology, and Logistics' memorandum, "Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One--Policy, Responsibilities, and Procedures," April 16, 2003. Appendix B of Policy Memorandum One is the ICP for all JCSGs. In addition, each JCSG prepared standard operating procedures that further delineated controls related to the specific JCSG.

The TJCSG prepared, "Transformation Through Base Realignment and Closure, Technical Joint Cross-Service Group Information Control Procedures," on April 13, 2004. The information control procedures provide guidance on controlling and safeguarding BRAC 2005 deliberative data, documents, decisions, and recommendations. The information control procedures and the standard operating procedures provided detailed guidance on TJCSG specific facility operating hours, facility access control, storage requirements, office space security, document control, use of facsimile, telephone and e-mail, reproduction, emergency contact officials, and computer security.

**Department of Defense Office of Inspector General Responsibility.** Pursuant to the "Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One--Policy, Responsibilities, and Procedures," April 16, 2003, the Department of Defense Office of Inspector General (DoD OIG) provided advice and recommendations on the ICP development and implementation, reviewed the accuracy of BRAC data, and evaluated the certification process. In addition, DoD OIG personnel assisted the JCSGs and DoD Components as needed. This report summarizes issues related to the TJCSG BRAC 2005 process.

## Objectives

The overall objective of the audit was to evaluate the validity, integrity, and documentation of data used by the TJCSG. Specifically, we determined whether the TJCSG used certified data and created an adequate audit trail for capacity

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analysis and military value analysis. We determined whether the TJCSG created an adequate audit trail for the input into the COBRA model used for costing potential candidate recommendations.

In addition, we evaluated whether the TJCSG complied with the OSD ICP and the specific TJCSG procedures for safeguarding BRAC data. This report is one in a series on the JCSG data integrity and internal control processes for BRAC 2005. See Appendix A for a discussion of the audit scope and methodology, the review of the management control program as it relates to the objectives, and prior coverage. Appendix B provides our review of COBRA input for each scenario recommendation.

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# Technical Joint Cross-Service Group Data Integrity and Internal Control Processes for BRAC 2005

Based on analytical review and statistical sampling results, we determined that the TJCSG used OSD BRAC-certified data to develop its capacity analysis report issued on January 13, 2005, and its military value analysis report issued on January 12, 2005. Documentation supporting the capacity analysis and military value analysis reports provided an adequate audit trail; however, the process established by the TJCSG for the capacity and military values is complex and requires analytical and computer proficiency skills to review. Also, the TJCSG subgroups used Military Departments and Defense agencies' certified data in developing its 13 scenarios.<sup>2</sup> For 11 scenarios that the TJCSG subgroups either changed or did not use some of the certified data, 9 had adequate documentation supporting decisions and methodologies for the changes with approval of the TJCSG Principals or documentation for changes was not available but the changes were insignificant. For the remaining two scenarios, supporting documentation for the changes to some of the certified data was inadequate, and it was unclear whether the TJCSG Principals approved the changes and the cost impact on the scenarios. In addition, the TJCSG generally complied with the OSD ICP and its own information control and standard operating procedures. Although some of the scenarios were not adequately documented for us to reach a conclusion, the scenario documentation issues should not affect the overall reliability or integrity of the Technical Joint Cross-Service Group BRAC 2005 process.

## Technical Joint Cross-Service Group Data Integrity and Documentation for BRAC 2005

The sampling results and other review procedures indicate that the TJCSG used certified data and had an adequate audit trail for the capacity analysis, military value analysis, and inputs into the COBRA model. The certified data responses were collected from the installations as a result of formal data calls generated from the TJCSG, which maintained the data.

**Capacity Analysis.** To verify the inputs to the capacity analysis, we randomly selected a sample of 208 data inputs (see Appendix A for details). The sample results showed that the estimated proportion of errors were within the established criteria, and verified that the TJCSG used certified data to develop its capacity analysis report. The DoD OIG evaluated the TJCSG BRAC 2005 capacity analysis data and issued a memorandum on March 16, 2005. The objective was

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<sup>2</sup>For the purpose of this report, scenario responses received from the Military Departments BRAC offices were considered certified. The TJCSG subgroups made no changes to the submitted certified data for 2 of the 13 scenarios.

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to evaluate the validity, integrity, and documentation of data that the TJCSG used. In addition, we determined whether the TJCSG used certified data to develop the capacity analysis report and whether documentation was adequate to support the capacity analysis report's calculations. We evaluated the capacity analysis report that the TJCSG issued on January 13, 2005, and supplemented the evaluation with discussions with the TJCSG Analytical Support Group to independently recalculate the values in the TJCSG report. We also examined the supporting documentation for the methodology that the TJCSG used to develop the capacity analysis calculations.

However, the methodology for calculating some capacity measures was not consistently applied because the certified data contained errors. Where data errors existed, the TJCSG Analytical Support Group used other certified data that provided a more accurate response. We observed no instance where the changes were intended to compromise the results.

The documentation of the methodology for identifying how the TJCSG calculated the capacity values was adequate. To accomplish our independent verification, we depended upon written documentation, computer algorithms that described how capacity question responses were used in determining capacity values, and discussions with the TJCSG Analytical Support Group to better understand the TJCSG construct.

**Military Value Analysis.** On March 31, 2005, the DoD OIG issued a memorandum on the January 12, 2005, TJCSG military value report. The objective of the review was to evaluate the validity, integrity, and documentation of data used by the TJCSG. Specifically, the review was to determine whether the TJCSG used certified data in developing the military value report and whether documentation was adequate to support the report's calculations. The TJCSG documentation supporting the military value analysis was a report discussing the technical areas, technical functions, and attributes used to calculate the activities' military value. Although the military value report discussed the process for determining military value, supporting documentation of the computing process for the military value scores was not auditable. Documentation mainly consisted of the code for compilation of computer data files, a list of interconnected computer queries in structural query language, and a document identifying computer query steps. As constructed, the TJCSG military value calculation documentation did not completely satisfy the requirement of Policy Memorandum One that the process must be properly documented and auditable.

**Subsequent Review of the Military Value Analysis.** Subsequent to issuing the memorandum, the DoD OIG continued the review of military value analysis and met with TJCSG official to better understand their process. Using statistical sampling, the results showed that the TJCSG used certified data to develop its military value analysis report. To verify the inputs to the TJCSG military value model, we conducted a review of a randomly selected sample of 208 data inputs to TJCSG military value report (see Appendix A for details). The sample results showed that the estimated proportion of errors were within the established criteria and verified that OSD BRAC-certified data were used as input to the model and that the unit value factors as described in the military value report were properly applied.

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In addition, we conducted two analytical reviews to verify the military value calculations in conjunction with the TJCSG Analytical Support Group. The first approach was a recalculation of the military value scores for 1 of the 39 technical facility categories (technical categories). The second approach was a test of selected activities within two technical categories to recalculate each activity's individual military value score. The results of the two processes follow.

**One Technical Category Calculation.** We conducted a detailed examination of 1 of the 39 technical categories to independently verify the military values of the organizations as determined by the TJCSG. To conduct this review, we used the OSD-certified BRAC data and the process described in the TJCSG military value report dated January 12, 2005. As a result of this review, we were able to replicate the values identified in the TJCSG military value report for the one technical category. This review verified that OSD-certified BRAC data were used and that the military values for the organizations in that technical category were derived as described in the TJCSG military value report. However, the results of one technical category verification does not give assurance that the military values in the remaining 38 technical categories were properly calculated because each technical category was assigned different weights and factors. It is unknown whether those weights and factors were properly applied and whether the process used in the one technical category reviewed was also used in the remaining 38 technical categories.

**Test of Selected Activities Within Two Technical Facility Categories.** We conducted tests on two technical categories for selected activities within the categories. To conduct these tests, we selected activities in a category and independently recalculated the military values for the activities using certified data and the methodology described in the military value report. We performed the tests to determine whether certified data were used and whether the proper weights were applied as identified in the military value report. These tests verified that the TJCSG used certified data for the selected activities and the proper weights were used to determine the military values of selected activities in the two technical categories.

**Summary of the TJCSG Capacity Analysis and Military Value Analysis.** Based on statistical sampling and analytical reviews, we determined that the TJCSG used OSD BRAC-certified data in developing its capacity analysis and military value analysis reports. We limited the review of the TJCSG capacity calculations to the values identified in the January 13, 2005, report and the review of the TCSG military value calculations to the report issued on January 12, 2005. Our examinations identified that OSD BRAC-certified data of December 27, 2004, were used in both reports. However, the process established by the TJCSG for the capacity and military values is quite complex, not easily understood, and requires analytical and computer proficiency skills. Only after expending significant audit effort were we able to verify that certified data were used in developing both reports.

Subsequent to December 27, 2004, the Military Departments and the Defense agencies continued to submit new and revised certified data to the OSD BRAC office that may have affected the TJCSG capacity analysis and military values reports. We did not conduct a reexamination of the new and revised certified data

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and their resulting impact on the capacity analysis and military value reports because the TJCSG did not formally issue revised values until the TJCSG issued its final report and because of time and resource limitations.

**Scenario Development.** We examined 13 TJCSG scenarios (potential candidate recommendations) to determine whether BRAC-certified data were used, whether sufficient documentation existed when BRAC-certified data were not used, and whether the changes to the certified data were approved by TJCSG Principals.<sup>3</sup> TJCSG Principals provided standard assumptions to the subgroups to use during scenario development. Standard assumptions included timeframes for planning proposed consolidations, estimated additional square footage requirements for science and technology personnel, and a 15 percent personnel reduction for administrative and science and technology staffing, depending on whether the scenario involved a consolidation or a co-location. In addition, the TJCSG Principals authorized the exclusion of any activity that had 30 or fewer full-time Government personnel from scenario consideration. The standard assumptions were developed based on the TJCSG Principals' professional military judgment and were applied to most of the proposed scenarios.

Our review determined that all 13 scenarios used certified data in scenario development. However, in developing 11 of the scenarios certified data were either changed or not used (2 scenarios did not modify any of the data received from the Military Departments). For the 11 scenarios that either changed or did not use some of the certified data, 9 had adequate documentation supporting decisions and methodologies for the changes with TJCSG approval or documentation supporting the change was not provided but the change was insignificant in relation to the entire scenario. For one scenario (TECH 0006R), documentation supporting the elimination of two cost elements was inadequate, it was unclear whether the changes had TJCSG Principals' approval, and we were unable to determine the impact on the scenario cost for the exclusions. For another scenario (TECH 0042AR), the supporting documentation was inadequate for two cost elements that reduced the cost of the scenario, and we were unable to determine their significance in relation to the entire scenario. When documentation existed, the scenarios had an adequate audit trail. All scenarios used COBRA model version 6.10 standard data to develop costs, savings, and payback determinations. Appendix B provides details of the scenarios reviewed and specific instances where exceptions were identified.

## **Technical Joint Cross-Service Group Internal Control Processes for BRAC 2005**

The TJCSG generally complied with the OSD ICP and its own safeguarding procedures identified in "Transformation Through Base Realignment and Closure Technical Joint Cross-Service Group Information Control Procedures" and the "Standard Operating Procedures." To evaluate TJCSG compliance with the OSD

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<sup>3</sup>Scenarios remanded to the Military Departments or Defense agencies were not included in our scenario review.

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ICP, we evaluated whether TJCSG personnel completed nondisclosure agreements; collected, marked, and safeguarded BRAC data; and documented deliberative meetings.

**Compliance with the OSD ICP.** Generally, the TJCSG complied with the OSD ICP procedures except with regard to adequate documentation as previously discussed. The OSD ICP required that:

- the BRAC 2005 process be clearly recorded;
- information used in the analysis be certified by the appropriate authority for accuracy and completeness, and that the information be used consistently;
- data collected and used for analyses and/or decision making be obtained from appropriate sources;
- minutes be recorded for all deliberative meetings;
- oral briefings be captured in minutes;
- outside studies be brought to the attention of any BRAC group;
- technical experts submit information or data in writing with the required certification if the JCSG considers the data relevant;
- nondisclosure agreements be maintained for all participants in the BRAC process; and
- BRAC 2005 documents be marked as draft deliberative and/or sensitive.

**Compliance with the TJCSG ICP and Standard Operating Procedures.**

Generally, the TJCSG complied with the procedures for controlling and safeguarding BRAC data. Examples of compliance follow.

- all BRAC data were retained in secure storage facility,
- access to the TJCSG facility was controlled by a security officer,
- access to the TJCSG Portal was restricted to TJCSG personnel,
- a visitor control log was maintained and visitors were escorted within the facility,
- communications through e-mail contained “Draft Deliberative Document – For Discussion Purposes Only – Do Not Release Under FOIA” markings,
- all nondisclosure agreements were signed,

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- a list of senior individuals with access to the secure facility during an emergency was maintained, and,
  - minutes were maintained for deliberative sessions.

## **Data Integrity**

Data integrity existed between the OSD data and the TJCSG presentation disks used by the TJCSG subgroups in developing scenario candidate recommendations. The DoD OIG Data Mining Division reviewed the integrity of the data transfer between OSD BRAC office to the TJCSG presentation disks for data of December 27, 2004, and confirmed that the data transfer was identical and that no data were lost or changed.

## **Conclusion**

Through our analytical review and statistical sampling, we determined that the TJCSG used OSD BRAC-certified data in preparing its capacity analysis and military value analysis reports issued in January 2005. However, the process developed to determine capacity and military values is complex and requires analytical and computer proficiency skills. OSD BRAC-certified data were used in developing all the scenarios; however, not all TJCSG subgroups properly documented adjustments to certified data while developing the scenarios. The TJCSG generally complied with OSD ICP and its own information control and standard operating procedures.

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## Appendix A. Scope and Methodology

We evaluated the validity, integrity, and documentation of data used by the TJCSG. Specifically, we determined whether the TJCSG used certified data and created an adequate audit trail.

We attended meetings of the TJCSG. We reviewed the formal minutes and briefing charts of the meetings to verify that decisions made by the TJCSG were adequately documented. We also reviewed the TJCSG information control plan for compliance and monitored its compliance.

We performed this audit from May 2003 through May 2005 in accordance with generally accepted government auditing standards as appropriate for this BRAC 2005 effort.

We performed validations to determine whether the TJCSG used certified data.

We evaluated the integrity of the TJCSG BRAC 2005 process by:

- reviewing the automated capacity analysis and military value analysis models for accuracy;
- determining that capacity analysis and military value methodologies were sufficiently documented; and
- comparing data used to make deliberative decisions to certified or authoritative data.

**Scope Limitations.** We did not evaluate TJCSG scenarios that were remanded to the Military Departments because the responsibility to use certified data rested with the Military Departments. We limited the review of the TJCSG capacity calculations to the values identified in the January 13, 2005, report and the review of the TJCSG military value calculations to the report issued on January 12, 2005. OSD BRAC-certified data as of December 27, 2004, were used for both reviews.

Subsequent to December 27, 2004, the Military Departments and the Defense agencies continued to submit to the OSD BRAC office new and revised certified data that may have affected the capacity and military values examined in our analysis. We did not conduct a reexamination of the new and revised certified data during this audit because the TJCSG did not formally issue revised values until the TJCSG issued its final report because of time and resource limitations.

**Capacity Analysis.** We randomly selected a sample of 208 technical capabilities and functions for review, with a 95 percent confidence rate and an acceptable tolerable 3 percent error rate, with no more than 2 sample errors. We evaluated the validity, integrity, and documentation of data used by the TJCSG to determine whether certified data were used in developing the TJCSG capacity report and whether documentation was adequate to support the capacity calculations. The review was conducted on the TJCSG BRAC 2005 capacity analysis report issued

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on January 13, 2005, with data as of December 27, 2004. We also examined the supporting documentation for the methodology that the TJCSG used to develop the capacity calculations.

**Military Value Analysis.** We limited our review of the TCSG military value calculations to the report issued on January 12, 2005. We conducted a statistical sample of data inputs into the military value model to verify that certified data were used as the input. We randomly selected a sample of 208 of the 11,545 lines of certified data inputs to the TJCSG military value report. The sample was selected using a 95 percent confidence rate and an acceptable tolerable error rate of 3 percent, with no more than 2 sample errors. We conducted this review by following the process described in the TJCSG military value report, supplemented with discussions with the TJCSG Analytical Support Group.

In addition, we reviewed the TJCSG process for determining activities' military value by independently recalculating the military value scores for 1 of the 39 technical facility categories, testing selected activities within two technical facility categories and recalculating each activity's individual military value score.

We also examined the supporting documentation for the methodology that the TJCSG used to develop the military value calculations.

**Scenario (or COBRA) Specific.** We reviewed scenario data provided by the Military Departments and Defense agencies in response to TJCSG scenario data calls. We compared the scenario responses of the Military Departments and Defense agencies to the COBRA 6.10 model that supported the scenario. COBRA 6.10 runs were reviewed with data dates between April 20, 2005 to May 5, 2005. We evaluated the documentation supporting the use of other than certified data from the Military Departments and Defense agencies to determine whether adequate documented justifications were prepared.

**Use of Computer-Processed Data.** To verify the capacity analysis report and the military value analysis report, we relied on TJCSG computer processed data. The review of computer processed data was limited to examining whether the certified data were used as an input to the TJCSG system and whether the weights and factors were correctly used for the technical facility category reviewed. We used the process as described in the capacity and military value reports to verify the respective values. We did not conduct tests of the computer systems that processed the data.

**Government Accountability Office High-Risk Areas.** The Government Accountability Office has identified several high-risk areas in DoD. This report provides coverage of the Managing Federal Real Property and the DoD Approach to Business Transformation, DoD Support Infrastructure Management high-risk areas.

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## **Management Control Program Review**

We evaluated the TJCSG management controls for documenting and safeguarding information associated with the BRAC 2005 data calls, as directed by the OSD ICP. Specifically, we reviewed nondisclosure agreements, deliberative meeting minutes, storage of BRAC data, and the supporting documentation for TJCSG BRAC analysis. Management controls were adequate as they applied to the audit objectives (see finding for specific details). The JCSGs were established as part of the BRAC process and therefore did not have management control programs outside the BRAC process.

## **Prior Audit Coverage**

Since the issuance of the BRAC 2005 authorization, there have been six memorandums or audit reports issued on the subject matter impacting the TJCSG.

## **DoD OIG**

DoD OIG Memorandum “Validation of the Base Realignment and Closure 2005 Military Value Data Used by the Technical Joint-Cross Service Group,” March 31, 2005

DoD OIG Memorandum “Validation of the Base Realignment and Closure 2005 Capacity Data Used by the Technical Joint Cross-Service Group,” March 16, 2005

## **Army**

U.S. Army Audit Agency, “Validation of Army Responses for Joint Cross-Service Group Questions,” Audit Report A-2005-0169-ALT, April 22, 2005

U.S. Army Audit Agency, “Army Military Value Data, The Army Basing Study 2005,” Audit Report A-2005-0083-ALT, December 21, 2004

U.S. Army Audit Agency, “Cost of Base Realignment Action (COBRA) Model, The Army Basing Study 2005,” Audit Report A-2004-0544-IMT, September 30, 2004

U.S. Army Audit Agency, “Validation of Army Installation Capacity Data for Base Realignment and Closure 2005, Technical Joint Cross-Service Group,” Audit Report A-2004-0476-IMT, August 30, 2004

## Appendix B. Review of Cost of Base Realignment Action Input for Potential Candidate Recommendations

Cost of Base Realignment Action Runs Reviewed by Scenario Data Call							
	Used TJCSG Standard Assumptions	Used certified data	Data changed by TJCSG subgroup	Adequate documentation	Sufficient methodologies	All costs or savings included	Use of military judgment
TECH-0005R	yes	yes	yes	no*	no*	no	yes
TECH-0006R	yes	yes	yes	no	no	no	yes
TECH-0009R	yes	yes	yes	yes	yes	no	yes
TECH-0013	yes	yes	yes	no*	no*	no	yes
TECH-0018A	yes	yes	yes	yes	yes	no	yes
TECH-0018B	yes	yes	yes	yes	yes	no	yes
TECH-0018DR	yes	yes	yes	yes	yes	no	yes
TECH-0018E	no	yes	no	n/a	n/a	n/a	n/a
TECH-0031	yes	yes	yes	no*	no*	yes	yes
TECH-0040R	yes	yes	yes	yes	yes	no	yes
TECH-0042AR	yes	yes	yes	no	no	no	yes
TECH-0042C	yes	yes	yes	no*	no*	no	yes
TECH-0054	no	yes	no	n/a	n/a	n/a	n/a
Overall	11	13	11	5	5	10	11

\* Identifies four scenarios with inadequate documentation supporting decisions and methodologies for the changes made by the TJCSG subgroups including TJCSG Principals' approval, but the certified data change was insignificant in relation to the entire scenario.

Scenario exceptions identified in the chart above are discussed on the following pages.

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TECH 0005R – Establish Centers for Rotary Wing Air Platform Development and Acquisition, Test, and Evaluation

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.

Static data were not modified in the COBRA 6.10.

- DATA CHANGED BY TJCSG SUBGROUP: Data were changed by the TJCSG subgroup. Not all changes were authorized by the TJCSG Principals.
- ADEQUATE DOCUMENTATION: Adequate documentation was prepared to justify not using certified data except for the following:
  - Administrative building for Patuxent River square footage is overstated.\*
  - Fort Rucker civilian personnel is overstated.\*
- SUFFICIENT METHODOLOGIES: Adequate rationale was provided to support the changes to the certified data except for items noted above.
- COST OR SAVINGS: Certified costs and savings were used in part and exceptions to using certified data were adequately supported.
- USE OF MILITARY JUDGMENT: Military judgments were used by the TJCSG subgroup. Documentation provided adequate explanations when uncertified data was used, changes were approved by the TJCSG Principals' except for items above.

\* Documentation supporting the change was not provided, but the change was insignificant in relation to the entire scenario.

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TECH 0006R – Establish Centers for Fixed Wing Air Platform Research, Development and Acquisition, Test, and Evaluation

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.  
  
Static data were not modified in the COBRA 6.10.
- DATA CHANGED BY TJCSG SUBGROUP: Data were changed by the TJCSG subgroup. Not all changes were authorized by the TJCSG Principles.
- ADEQUATE DOCUMENTATION: Adequate documentation was prepared to justify not using certified data except for the following:
  - Elimination of Electronic and Communications RDT&E and indoor physical fitness facility at Wright-Patterson Air Force Base.\*
- SUFFICIENT METHODOLOGIES: Adequate rationale was provided to support the changes to the certified data except for items noted above.
- COST OR SAVINGS: Certified costs and savings were used in part and exceptions to using certified data were adequately supported.
- USE OF MILITARY JUDGMENT: Military judgments were used by the TJCSG subgroup. Documentation provided adequate explanations when uncertified data was used including approval by the TJCSG Principals' except for items above.

\* Documentation supporting the TJCSG Principals approval for these two items elimination from the scenario was not been provided, and we were unable to determine the cost impact on the scenario.

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TECH 0009R – Defense Research Service Led Laboratories

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.

Static data were not modified in the COBRA 6.10.

- DATA CHANGED BY TJCSG SUBGROUP: Certified data were changed by the TJCSG subgroup. Changes were approved by the TJCSG Principals.
- ADEQUATE DOCUMENTATION: Adequate documentation was prepared to justify not using some of the certified data. Exclusions were approved by the TJCSG.
- SUFFICIENT METHODOLOGIES: Adequate documented rationale was provided to support changes to the certified data.
- COSTS OR SAVINGS: Costs and savings were not included for various reasons. The rationale for not including costs was adequately documented and approved by the TJCSG.
- USE OF MILITARY JUDGMENT: Certified data were changed based on military judgment by the TJCSG subgroup. Documentation showed the basis of the adjustment and TJCSG Principals' approval.

(Note: TECH-0009R consists of two parts; TECH Part 0009B was remanded to the Army and therefore not included in this review.)

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TECH 0013 – Consolidate Ground Vehicle Development and Acquisition in  
a Joint Center

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.  
  
Static data were not modified in the COBRA 6.10.
- DATA CHANGED BY TJCSG SUBGROUP: Data were changed by the TJCSG subgroup. Not all changes were authorized by the TJCSG Principals.
- ADEQUATE DOCUMENTATION: Adequate documentation was prepared to justify not using certified data except for the following:
  - Realignment years not supported.\*
  - Miscellaneous recurring savings and environmental non-Military construction cost not supported.\*
  - Military and civilian personnel changes (increases and decreases depending upon activity) not supported.\*
- SUFFICIENT METHODOLOGIES: Adequate rationale was provided to support the changes to the certified data except for items noted above.
- COSTS OR SAVINGS: Certified costs and savings were used in part. Costs and savings estimates that were derived from military judgment were not adequately explained or approved by the TJCSG. An anti-terrorism, force protection cost estimate of \$144,794 was included in this scenario.
- USE OF MILITARY JUDGMENT: Military judgments were used by the TJCSG subgroup. Documentation did not provide adequate explanations when uncertified data were used and documentation was not provided for the changes showing approval by the TJCSG Principals.

\* Documentation supporting the change was not provided but the change was insignificant in relation to the entire scenario.

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TECH 0018A – Create an Air Integrated Weapons and Armaments Research,  
Development, and Acquisition, Test and Evaluation Center

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.

Static data were not modified in the COBRA 6.10.

- DATA CHANGED BY TJCSG SUBGROUP: Certified data were changed by the TJCSG subgroup. Changes were approved by the TJCSG Principals.
- ADEQUATE DOCUMENTATION: Adequate documentation existed to justify when certified data were not used.
- SUFFICIENT METHODOLOGIES: Adequate documented rationale existed to support the changes to the certified data.
- COSTS OR SAVINGS: Certified costs and savings were included in the scenario except for one-time information technology cost. The exclusion of the one-time information technology cost was approved by the TJCSG.
- USE OF MILITARY JUDGMENT: Military judgment was used in excluding certified costs by the subgroup and all the changes were approved by the TJCSG Principals.

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TECH 0018B – Create an Integrated Weapons and Armaments Specialty Site for Research, for Guns and Ammunition

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.  
  
Static data were not modified in the COBRA 6.10.
- DATA CHANGED BY TJCSG SUBGROUP: Certified data were changed by the TJCSG subgroup. Changes were approved by the TJCSG Principals.
- ADEQUATE DOCUMENTATION: Adequate documentation existed to justify when certified data were not used.
- SUFFICIENT METHODOLOGIES: Adequate documented rationale existed to support the changes to the certified data.
- COSTS OR SAVINGS: Certified costs were excluded pertaining to support contract termination cost. The exclusion of the termination cost was considered overhead and the exclusion was approved by the TJCSG.
- USE OF MILITARY JUDGMENT: Military judgment was used in excluding certified cost by the subgroup and all the changes were approved by the TJCSG Principals.

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TECH 0018DR – Create a Naval Air Integrated Weapons and Armaments Research, Development and Acquisition, Test and Evaluation Center

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.

Static data were not modified in the COBRA 6.10.

- DATA CHANGED BY TJCSG SUBGROUP: Certified data were changed by the TJCSG subgroup. Changes were approved by the TJCSG Principals.
- ADEQUATE DOCUMENTATION: Adequate documentation existed to justify when certified data were not used.
- SUFFICIENT METHODOLOGIES: Adequate documented rationale existed to support the changes to the certified data.
- COSTS OR SAVINGS: Certified costs and savings were included in the scenario except for one-time information technology costs. The exclusion of the one-time information technology costs was approved by the TJCSG.
- USE OF MILITARY JUDGMENT: Military judgment was used in excluding certified costs by the subgroup and all the changes were approved by the TJCSG Principals.

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TECH 0018E – Consolidate Navy Strategic Test and Evaluation

- Standard TJCSG assumptions were not used.
- USED CERTIFIED DATA: All certified data were used to develop the scenario.  
Static data were not modified in the COBRA 6.10.
- DATA CHANGED BY TJCSG SUBGROUP: Certified data were not changed.
- ADEQUATE DOCUMENTATION: Not applicable, none of the certified data were changed.
- SUFFICIENT METHODOLOGIES: Not applicable, none of the certified data were changed.
- COSTS OR SAVINGS: Not applicable, none of the certified data were changed.
- USE OF MILITARY JUDGMENT: Not applicable, none of the certified data were changed.

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TECH 0031 – Consolidate Sea Vehicle Development and Acquisition

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.  
  
Static data were not modified in the COBRA 6.10.
- DATA CHANGED BY TJCSG SUBGROUP: Data were changed by the TJCSG subgroup. Not all changes were authorized by the TJCSG Principles.
- ADEQUATE DOCUMENTATION: Adequate documentation was prepared to justify not using certified data except for the following:
  - Elimination of two facility requirements (a Research, Development, Test, and Evaluation building; and miscellaneous items and equipment)\*
- SUFFICIENT METHODOLOGIES: Adequate rationale was provided to support the changes to the certified data except for items noted above.
- COSTS OR SAVINGS: Certified costs and savings were included in the scenario.
- USE OF MILITARY JUDGMENT: Military judgments were used by the TJCSG subgroup. Documentation provided adequate explanations when uncertified data was used including approval by the TJCSG Principals' except for items above.

\* Documentation supporting the change was not provided, but the change was insignificant in relation to the entire scenario.

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TECH 0040R – Co-locate Extramural Research Program Managers

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.  
  
Static data were not modified in the COBRA 6.10.
- DATA CHANGED BY TJCSG SUBGROUP: Certified data were changed by the TJCSG subgroup. Changes were approved by the TJCSG Principals.
- ADEQUATE DOCUMENTATION: Adequate documentation was prepared to justify not using some of the certified data. Exclusions were approved by the TJCSG.
- SUFFICIENT METHODOLOGIES: Adequate rationale was provided to support changes to the certified data.
- COSTS OR SAVINGS: Costs and savings were excluded for various reasons. The rationale for excluding costs was adequately documented and approved by the TJCSG. An anti-terrorism, force protection cost estimate of \$14,006,000 was included in this scenario.
- USE OF MILITARY JUDGMENT: Certified data were changed based on military judgment by the subgroup. Documentation showed the basis of the adjustments and TJCSG Principals' approval.

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TECH 0042AR – Consolidate Maritime C4ISR Research, Development and Acquisition, Test, and Evaluation

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.

Static data were not modified in the COBRA 6.10.

- DATA CHANGED BY TJCSG SUBGROUP: Certified data were changed by the TJCSG subgroup. There was no documented evidence of TJCSG Principals' approval of scenario assumptions used.
- ADEQUATE DOCUMENTATION: Adequate documentation was prepared to justify not using certified data except for the following:
  - Percentage of administrative personnel used in personnel reductions.\*
  - Exclusion of non-vehicle mission equipment tonnage reported by Naval Base, Point Loma.\*
  - Percentage applied to non-vehicle mission equipment tonnage moving to Naval Base, Newport.\*

SUFFICIENT METHODOLOGIES: Adequate rationale was provided to support the changes to the certified data except for items noted above.

- COSTS OR SAVINGS: Costs were not included for various reasons. The rationale for not including costs was adequately documented except for the three items noted above.
- USE OF MILITARY JUDGMENT: Certified data were changed based on military judgment by the subgroup. Documentation showed the basis of the adjustments; however, documentation did show the TJCSG Principals' approval.

\* Documentation supporting the elimination of these items was inadequate, and we were unable to determine the cost impact on the scenario.

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TECH 0042C – Consolidate Air and Space C4ISR Research, Development and Acquisition, Test, and Evaluation

- Standard TJCSG assumptions were used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.

Static data were not modified in the COBRA 6.10

- DATA CHANGED BY TJCSG SUBGROUP: Certified data were changed by the TJCSG subgroup. Changes were approved by the TJCSG Principals. There was documented evidence of approval for all assumptions except for the following:
  - Elimination of personnel reported by Edwards Air Force Base.\*
  - Elimination of personnel reported by Eglin Air Force Base.\*
- ADEQUATE DOCUMENTATION: Adequate documentation was prepared to justify not using some of the certified data except for the three elements noted above.
- SUFFICIENT METHODOLOGIES: Adequate rationale was provided to support the changes to the certified data except for the three elements noted above
- COSTS OR SAVINGS: All costs reported by Hanscom Air Force Base were included. One-time unique costs, one-time moving costs, and information technology costs reported by Edwards Air Force Base were not included in the scenario. The rationale for the exclusion of these cost elements was documented and was approved by the TJCSG Principals.
- USE OF MILITARY JUDGMENT: Certified data were changed based on military judgment by the subgroup. Documentation showed the basis of the adjustments and TJCSG Principals' approval except as noted above.

\* Documentation supporting the change was not provided, but the change was insignificant in relation to the entire scenario.

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TECH 0054 – Navy Sensors, Electronic Warfare, and Electronics Research,  
Development  
and Acquisition, Test, and Evaluation

- Standard TJCSG assumptions were not used.
- USED CERTIFIED DATA: Certified data were used to develop the scenario.  
Static data were not modified in the COBRA 6.10.
- DATA CHANGED BY TJCSG SUBGROUP: Certified data were not changed.
- ADEQUATE DOCUMENTATION: Not applicable, none of the certified data were changed.
- SUFFICIENT METHODOLOGIES: Not applicable, none of the certified data were changed.
- COSTS OR SAVINGS: Not applicable, none of the certified data were changed.
- MILITARY JUDGMENT: Not applicable, none of the certified data were changed.

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## **Appendix C. Report Distribution**

### **Office of the Secretary of Defense**

Director, Base Realignment and Closures (Installations and Environment)  
Director, Defense Research and Engineering

### **Non-Defense Federal Organization**

Government Accountability Office

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