

**Audit**



**Report**

OFFICE OF THE INSPECTOR GENERAL

DEFENSE BASE REALIGNMENT AND CLOSURE  
MILITARY CONSTRUCTION BUDGET DATA  
FOR GOODFELLOW AIR FORCE BASE,  
SAN ANGELO, TEXAS

Report No. 95-249

June 23, 1995

**Department of Defense**

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### **Acronyms**

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
MILCON	Military Construction



**INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
400 ARMY NAVY DRIVE  
ARLINGTON, VIRGINIA 22202-2884**



June 23, 1995

**MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)  
ASSISTANT SECRETARY OF THE AIR FORCE  
(FINANCIAL MANAGEMENT AND COMPTROLLER)**

**SUBJECT: Audit Report on Defense Base Realignment and Closure Military  
Construction Budget Data for Goodfellow Air Force Base,  
San Angelo, Texas (Report No. 95-249)**

We are providing this audit report for information and use. This report is one in a series of reports about FY 1996 Defense base realignment and closure military construction costs. We considered management comments on a draft in preparing the final report.

Comments on the draft of this report conformed to the requirements of DoD Directive 7650.3 and left no unresolved issues. Therefore, no additional comments are required.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Ms. Kimberley A. Caprio, Audit Program Director, at (703) 604-9248 (DSN 664-9248) or Ms. Victoria C. Hara, Audit Project Manager, at (703) 604-9228 (DSN 664-9228) See Appendix F for the report distribution. The audit team members are listed inside the back cover.

A handwritten signature in cursive script that reads "Robert J. Lieberman".

Robert J. Lieberman  
Assistant Inspector General  
for Auditing

# Office of the Inspector General, DoD

Report No. 95-249  
(Project No. 5CG-5017.33)

June 23, 1995

## Defense Base Realignment and Closure Military Construction Budget Data for Goodfellow Air Force Base, San Angelo, Texas

### Executive Summary

**Introduction.** Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991, directs the Secretary of Defense to ensure that the amount of the authorization that DoD requested for each military construction project associated with Defense base realignment and closure does not exceed the original estimated cost provided to the Commission on Defense Base Closure and Realignment (the Commission). If the requested budget amounts exceed the original project cost estimates provided to the Commission, the Secretary of Defense is required to explain to Congress the reasons for the differences. The Inspector General, DoD, is required to review each Defense base realignment and closure military construction project for which a significant difference exists from the original cost estimate and to provide the results of the review to the congressional Defense committees. This report is one in a series of reports about FY 1996 Defense base realignment and closure military construction costs.

**Audit Objectives.** The overall audit objective was to determine the accuracy of Defense base realignment and closure military construction budget data. This report provides the results of the audit of one project, valued at \$1 million, to reconstruct pavement on a portion of Comanche and Apache Trails, construct an asphalt walkway with lighting, and reconstruct the parking lot at an old maintenance facility on Goodfellow Air Force Base, San Angelo, Texas. The audit also assessed the adequacy of the management control program as it applied to the audit objectives.

**Audit Results.** The Air Force did not provide accurate base realignment and closure budget data for project JCGU953002, "Base Pavements." As a result, the Air Force overstated Defense base realignment and closure military construction costs by \$1 million. The Air Force agreed that a valid and accurate requirement for this project does not exist at this time. See Part I for a discussion of the finding. See Appendix D for a summary of potential benefits of the audit. The review of the management control program will be discussed in a summary report on Defense base realignment and closure military construction budget data.

**Summary of Recommendations.** We recommend that the Under Secretary of Defense (Comptroller) cancel funding for project JCGU953002, "Base Pavements," by \$1 million. In addition, we recommend that the Assistant Secretary of the Air Force (Financial Management and Comptroller) cancel project JCGU953002, "Base Pavements," and revise and resubmit a new Defense base realignment and closure project if a valid requirement is identified.

**Management Comments.** The Under Secretary of Defense (Comptroller) concurred with the report. The Air Force also concurred with the report and stated that the funding for the project and the project have been canceled. A discussion of management comments is in Part I and the complete text of management comments is in Part III of the report.

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## **Part I - Audit Results**

### Audit Background

The Inspector General, DoD, is performing various audits of the Defense base realignment and closure (BRAC) process. This report is one in a series of reports about FY 1996 BRAC military construction (MILCON) costs. For additional information on the BRAC process and the overall scope of the audit of BRAC MILCON costs, see Appendix C.

### Audit Objectives

The overall audit objective was to determine the accuracy of BRAC MILCON budget data. The specific objectives were to determine whether the proposed projects were valid BRAC requirements, whether the decision for MILCON was supported with required documentation including an economic analysis, and whether the economic analysis considered existing facilities. The audit also assessed the adequacy of the Goodfellow Air Force Base management control program as it applied to the overall audit objective.

This report provides the results of the audit of one BRAC MILCON project, valued at \$1 million, for paving work at Goodfellow Air Force Base, San Angelo, Texas. See Appendix A for a discussion of the scope and methodology and Appendix B for a summary of prior coverage related to the audit objectives. The management control program will be discussed in a summary report on BRAC MILCON budget data. Therefore, this report does not discuss our review of management controls.

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## **Base Pavement of Roads**

The Air Force did not provide accurate BRAC budget data for project JCGU953002, "Base Pavements," at Goodfellow Air Force Base. The budget data were not accurate because the Air Force could not demonstrate a valid BRAC requirement. As a result, the Air Force overstated BRAC MILCON funding requirements by \$1 million.

## **History of BRAC Construction at Goodfellow Air Force Base**

The 1991 Commission on Defense Base Closure and Realignment recommended closing Chanute Air Force Base, Rantoul, Illinois. As a result, a dormitory and dining hall complex and a fire training facility were transferred from Chanute Air Force Base to Goodfellow Air Force Base. BRAC construction at Goodfellow Air Force Base began in September 1992 on the dormitory and dining hall complex and in May 1994 on the fire training facility. Although Goodfellow Air Force Base expected construction on the fire training facility to be complete in the spring of 1995, construction was not complete on April 12, 1995.

## **Description of Work to Be Performed**

The Air Force submitted a DD Form 1391, "FY 1996 Military Construction Program," dated September 1994, to repave roads and to provide a troop walkway. The project includes:

- o reconstructing pavement on a portion of Comanche Trail from the east end of East Canberra Street to Kickapoo Trail,
- o reconstructing pavement on a portion of Apache Trail from the unaccompanied enlisted personnel housing southeast exit to the east end of Canberra Street,
- o constructing an asphalt walkway from the unaccompanied enlisted personnel housing to the fire training school and providing lighting, and
- o reconstructing a parking lot at an old maintenance facility.

The Air Force stated that adequate access roads and dormitories are required to support the realigned fire training facility and that a lighted troop walkway is required to shorten the distance troops must march between the dormitory and dining hall complex and the fire training facility. The Air Force also stated that due to extensive damage caused by fire training operations, a parking lot used as a temporary fire training area must be reconstructed.

## Comanche and Apache Trails

The Air Force could not demonstrate that the condition of Comanche Trail and Apache Trail resulted from construction of BRAC facilities and not from normal use. The road conditions of the two trails appeared to have preexisted and were not related to BRAC construction. The road conditions of Comanche Trail and Apache Trail appeared to have been caused by the age of the roads and from vehicle traffic over a period of many years.

**Condition of Comanche and Apache Trails Before BRAC Construction.** Apache and Comanche Trails were built in 1942 and used as aircraft runways until 1958, when the flying training mission ended. Since then, the roads have been used as access roads to the 17th Training Wing Command Squadrons. Recently, the roads have been used for the transportation of instructors and service vehicles to the fire training facility. The DD Form 1391 states that the repair work is necessary to upgrade old runway pavement for use as access roads.

Goodfellow Air Force Base had no supporting documentation to identify the condition of the roads before the start of the BRAC construction on the dormitory and dining hall complex or the fire training facility or any documentation of maintenance performed on the roads.

**Inspector General, DoD, Inspection of Comanche Trail and Apache Trail.** Inspector General, DoD, auditors visually inspected Comanche Trail and Apache Trail in April 1995.

**Comanche Trail.** The Air Force prepared two DD Form 1391s before the September 1994 DD Form 1391, one in April 1994, before BRAC construction began on the realigned fire training facility. The second DD Form 1391, prepared in May 1994, cited the need to reconstruct and upgrade Comanche Trail because of existing damage.

The auditors observed small cracks that were sealed with asphalt sealant and three potholes that appeared to be from normal aging of Comanche Trail.

**Apache Trail.** The Air Force prepared a DD Form 1391, May 1994, before BRAC construction began on the realigned fire training facility. The May 1994 DD Form 1391 cited the need to reconstruct and upgrade Apache Trail because of existing damage to the road. The new dormitory for the fire training facility is located on Apache Trail.

A visual inspection of Apache Trail by the auditors revealed one pothole that appeared to be from normal aging of the road.

### **Troop Walkway and Lighting**

Currently, no paved walkway exists that diagonally crosses the grounds between the dormitory and dining hall complex and the new fire training facility. Troop movement to and from the training area occurs both during the day and at night. The distance from the living area to the training area takes about 30 minutes to walk. A paved diagonal walkway would reduce the time to about 7 minutes.

The DD Form 1391 gives the reduced walk time and the movement by large fire trucks on the roads as the basis for constructing the troop walkway.

### **Parking Lot**

The Air Force maintains that the parking area is not suitable for regular vehicle use because it was used as a temporary fire training site and large quantities of water were discharged onto it under high pressure. The parking lot has been used as a parking lot since 1943.

A visual inspection of the parking area revealed that although the parking area has potholes, it is currently in use for parking regular vehicles.

### **Status of Funding**

On May 18, 1995, the Air Force BRAC Construction Chief informed the Inspector General, DoD, that funding for project JCGU953002, "Base Pavements," will be deferred to FY 1997. According to the Air Force BRAC Construction Chief, our observation that the requirements identified in project JCGU953002, "Base Pavements," do not exist at the present time is valid and accurate.

The Air Force BRAC Construction Chief also informed us that because construction is ongoing at other locations on Goodfellow Air Force Base, the scope of the project will be reevaluated on completion of the BRAC-funded projects, and only if major damage occurs will project JCGU953002 be authorized.

## Conclusion

The Air Force BRAC Construction Chief agreed that a valid and accurate requirement for project JCGU953002, "Base Pavements," does not exist at this time. Because the Air Force cannot demonstrate a valid requirement, the Under Secretary of Defense (Comptroller) should cancel BRAC MILCON funding for project JCGU953002, "Base Pavements," for \$1 million. The \$1 million could then be used to fund other valid unfunded projects. The Air Force should cancel the project and resubmit a new project if a valid requirement is identified.

## Recommendations, Management Comments, and Audit Response

1. We recommend that the Under Secretary of Defense (Comptroller) cancel the FY 1996 military construction authorization for project JCGU953002, "Base Pavements," for \$1 million.
2. We recommend that the Assistant Secretary of the Air Force (Financial Management and Comptroller), cancel project JCGU953002, "Base Pavements," and revise and resubmit a new project if a valid requirement is identified.

**Under Secretary of Defense (Comptroller) Comments.** The Under Secretary of Defense (Comptroller) concurred with the report, agreed to place FY 1996 funds on administrative withhold and to reprogram the savings to support other valid Defense base realignment and closure requirements.

**Department of the Air Force Comments.** The Air Force concurred with the report and agreed to cancel FY 1996 funds and cancel project JCGU953002, "Base Pavements."

## **Part II - Additional Information**

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## Appendix A. Scope and Methodology

**Scope of This Audit.** We examined the FY 1996 BRAC MILCON budget request and related documentation for the base pavement of roads at Goodfellow Air Force Base, San Angelo, Texas. The Air Force estimated the project cost at a total of \$1 million.

**Audit Period, Standards, and Locations.** This economy and efficiency audit was made from April through May 1995 in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD. Accordingly, we included tests of management controls considered necessary. The audit did not rely on computer-processed data or statistical sampling procedures. See Appendix D for the potential benefits resulting from the audit. Appendix E lists the organizations visited or contacted during the audit.

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## Appendix B. Summary of Prior Audits and Other Reviews

Since 1991, numerous audit reports have addressed DoD BRAC issues. This appendix lists selected DoD and Air Force BRAC reports.

### Inspector General, DoD

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-248	Defense Base Realignment and Closure Military Construction Budget Data for Sheppard Air Force Base, Wichita Falls, Texas	June 23, 1995
95-247	Defense Base Realignment and Closure Military Construction Budget Data for the Naval Aviation Depot North Island, California	June 23, 1995
95-226	Defense Base Realignment and Closure Budget Data for the Realignment of Rickenbacker Air National Guard Base, Ohio	June 8, 1995
95-223	Defense Base Realignment and Closure Budget Data for the Closure of Marine Corps Air Stations El Toro and Tustin, California, and Realignment to Naval Air Station Miramar, California	June 8, 1995
95-222	Defense Base Realignment and Closure Budget Data for the Proposed Construction of the Automotive Vehicle Maintenance Facility, Guam	June 7, 1995
95-221	Defense Base Realignment and Closure Budget Data for the Closure of Naval Training Center San Diego, California	June 6, 1995
95-213	Defense Base Realignment and Closure Budget Data for the Naval Training Center Great Lakes, Illinois	June 2, 1995
95-212	Defense Base Realignment and Closure Budget Data for Fort Jackson, South Carolina	June 2, 1995

## Appendix B. Summary of Prior Audits and Other Reviews

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### Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-208	Defense Base Realignment and Closure Budget Data for Realignment of Construction Battalion Unit 416 from Naval Air Station Alameda, California, to Naval Air Station Fallon, Nevada	May 31, 1995
95-205	Defense Base Realignment and Closure Budget Data for the Relocation of Marine Corps Manpower Center at Marine Corps Combat Development Command, Quantico, Virginia	May 26, 1995
95-203	Defense Base Realignment and Closure Military Construction Budget Data for the Army Reserve Center, Sacramento, California	May 25, 1995
95-198	Defense Base Realignment and Closure Budget Data for the Closure of the Underway Replenishment Training Facility, Treasure Island, California, and Realignment to the Expeditionary Warfare Training Group Atlantic, Norfolk, Virginia	May 19, 1995
95-196	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Alameda, California, and Realignment to Puget Sound Naval Shipyard, Washington	May 17, 1995
95-191	Defense Base Realignment and Closure Budget Data for the Closure of Naval Reserve Readiness Center San Francisco, California, and Realignment to Naval and Marine Corps Reserve Center Alameda, California	May 15, 1995
95-172	Defense Base Realignment and Closure Budget Data for Griffiss Air Force Base, New York	April 13, 1995
95-154	Audit of Construction Budget Data for Realigning Naval Training Centers Orlando and San Diego to Various Locations	March 21, 1995

## Appendix B. Summary of Prior Audits and Other Reviews

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### Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-150	Defense Base Realignment and Closure Budget Data for Closing Naval Station Charleston, South Carolina, and Realigning Projects to Various Sites	March 15, 1995
95-051	Defense Base Realignment and Closure Budget Data for Closing Mare Island Naval Shipyard, California, and Realigning Projects to Various Sites	December 9, 1994
95-041	Defense Base Realignment and Closure Budget Data for the Closure of Marine Corps Air Stations El Toro and Tustin, California, and the Realignment to Naval Air Station Miramar, California	November 25, 1994
95-039	Defense Base Realignment and Closure Budget Data for Naval Air Station Miramar, California, and Realigning to Naval Air Station Fallon, Nevada	November 25, 1994
95-037	Realignment of the Fleet and Mine Warfare Training Center from Naval Station Charleston, South Carolina, to Naval Station Ingleside, Texas	November 23, 1994
95-029	Defense Base Realignment and Closure Budget Data for Naval Air Station Miramar, California, and Realigning Projects to Various Sites	November 15, 1994
95-010	Defense Base Realignment and Closure Budget Data for Marine Corps Air Station Tustin, California, and Realignment to Marine Corps Air Station Camp Pendleton, California	October 17, 1994
94-179	Defense Base Realignment and Closure Budget Data for McGuire Air Force Base, New Jersey; Barksdale Air Force Base, Louisiana; and Fairchild Air Force Base, Washington	August 31, 1994
94-146	Defense Base Realignment and Closure Budget Data for Closing Naval Air Station Cecil Field, Florida, and Realigning Projects to Various Sites	June 21, 1994

## Appendix B. Summary of Prior Audits and Other Reviews

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### Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
94-141	Defense Base Realignment and Closure Budget Data for Naval Air Stations Dallas, Texas, and Memphis, Tennessee, Realigning to Carswell Air Reserve Base, Texas	June 17, 1994
94-127	Defense Base Realignment and Closure Budget Data for the Realignment of the Defense Personnel Support Center to the Naval Aviation Supply Office Compound in North Philadelphia, Pennsylvania	June 10, 1994
94-126	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Glenview, Illinois, and Realignment Projects at Fort McCoy, Wisconsin, and Carswell Air Reserve Base, Texas	June 10, 1994
94-125	Defense Base Realignment and Closure Budget Data for the Naval Medical Center Portsmouth, Virginia	June 8, 1994
94-121	Defense Base Realignment and Closure Budget Data for Naval Air Technical Training Center, Naval Air Station Pensacola, Florida	June 7, 1994
94-109	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Training Center Great Lakes, Illinois	May 19, 1994
94-108	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Station Treasure Island, California	May 19, 1994
94-107	Griffiss Air Force Base, New York, Defense Base Realignment and Closure Budget Data for Military Construction at Other Sites	May 19, 1994

## Appendix B. Summary of Prior Audits and Other Reviews

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### Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
94-105	Defense Base Realignment and Closure Budget Data for a Tactical Support Center at Naval Air Station Whidbey Island, Washington	May 18, 1994
94-104	Defense Base Realignment and Closure Budget Data for the Defense Contract Management District-West	May 18, 1994
94-103	Air Force Reserve 301st Fighter Wing Covered Aircraft Washrack Project, Carswell Air Reserve Base, Texas	May 18, 1994
94-040	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for FYs 1993 and 1994	February 14, 1994
93-100	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for Fiscal Years 1992 and 1993	May 25, 1993

### Air Force Audit Agency

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-052027	Review of Revalidated Air Provided to the Joint Cross-Service Groups	January 19, 1995
95-052029	Review of the Air Force Base Realignment and Closure Automated Information System	January 13, 1995
95-052028	Review of Air Force Processing of Depot, Laboratory, and Test and Evaluation Joint Cross-Service Data	December 22, 1994
95-052026	Advisory Audit Results, Facility Condition Codes Reported for the 1995 Base Closure	December 22, 1994
95-052024	Review of the Air Force Base Realignment and Closure Automated Information System	November 17, 1994

## Appendix B. Summary of Prior Audits and Other Reviews

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### Air Force Audit Agency (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-052023	Review of Selected Responses to Base Questionnaire for Laughlin Air Force Base	November 8, 1994
94-052025	Review of Documentation Supporting Air Force 1993 Base Closure and Realignment Recommendations	August 26, 1994
94-052026	Management of Air Force Base Closure and Realignment Evaluation Process - Phase I	May 5, 1994
93-052017	Review of the Base Closure Accounts, Parts 1 and 2, Obligations and Outlays	January 31, 1994
92-052012	Review of the Air Force 1993 Base Closure and Realignment Evaluation Process - Phase 2	August 13, 1993
92-052009	Review of the Air Force FY 93 Base Closure and Realignment Process - Phase 1	June 29, 1992
91-053012	Air Force Administration of the Department of Defense (DOD) Base Closure Account	September 10, 1991

## Appendix C. Background of Defense Base Realignment and Closures and Scope of the Audit of FY 1996 Defense Base Realignment and Closure Military Construction Costs

**Commission on Defense Base Closure and Realignment.** On May 3, 1988, the Secretary of Defense chartered the Commission on Defense Base Closure and Realignment (the Commission) to recommend military installations for realignment and closure. Congress passed Public Law 100-526, "Defense Authorization Amendments and Base Closure and Realignment Act," October 24, 1988, which enacted the Commission's recommendations. The law also established the DoD Base Closure Account to fund any necessary facility renovation or MILCON projects associated with BRAC. Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," November 5, 1990, reestablished the Commission. The law also chartered the Commission to meet during calendar years 1991, 1993, and 1995 to verify that the process for realigning and closing military installations was timely and independent. In addition, the law stipulates that realignment and closure actions must be completed within 6 years after the President transmits the recommendations to Congress. The following table summarizes the current estimated costs and net savings for the previous three BRAC actions and the actions recommended in the 1995 Commission decisions:

**BRAC Costs and Savings**  
(Billions of FY 1996 Dollars)

	BRAC Actions		Closure Costs	6-Year Net Savings	Recurring Annual Savings	Total Savings
	Realignments	Closures				
1988	86	59	\$ 2.2	\$0.3	\$0.7	\$ 6.8
1991	34	48	4.0	2.4	1.6	15.8
1993	<u>130</u>	<u>45</u>	<u>6.9</u>	<u>.4</u>	<u>1.9</u>	<u>15.7</u>
<b>Subtotal</b>	<b>250</b>	<b>152</b>	<b>13.1</b>	<b>3.1</b>	<b>4.2</b>	<b>38.3</b>
1995	<u>113</u>	<u>33</u>	<u>3.8</u>	<u>4.0</u>	<u>1.8</u>	<u>18.4</u>
<b>Total</b>	<b>363</b>	<b>185</b>	<b>\$16.9</b>	<b>\$7.1</b>	<b>\$6.0</b>	<b>\$56.7</b>

**Required Defense Reviews of BRAC Estimates.** Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991, states that the Secretary of Defense shall ensure that the authorization amount that DoD requested for each MILCON project associated with BRAC actions does not exceed the original estimated cost provided to the Commission. Public Law 102-190 also states that the Inspector General, DoD, must evaluate significant increases in BRAC MILCON project costs over the estimated costs provided to the Commission and send a report to the congressional Defense committees.

## **Appendix C. Background of Defense Base Realignment and Closures and Scope of the Audit of FY 1996 Defense Base Realignment and Closure Military Construction Costs**

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**Military Department BRAC Cost-Estimating Process.** To develop cost estimates for the Commission, the Military Departments used the Cost of Base Realignment Actions computer model (COBRA). COBRA uses standard cost factors to convert the suggested BRAC options into dollar values to provide a way to compare the different options. After the President and Congress approve the BRAC actions, DoD realigning activity officials prepare a DD Form 1391, "FY 1996 Military Construction Project Data," for each individual MILCON project required to accomplish the realigning actions. COBRA provides cost estimates as a realignment and closure package for a particular realigning or closing base. The DD Form 1391 provides specific cost estimates for an individual BRAC MILCON project.

**Limitations and Expansion to Overall Audit Scope.** Because COBRA develops cost estimates as a BRAC package and not for individual BRAC MILCON projects, we were unable to determine the amount of cost increases for each individual BRAC MILCON project. Additionally, because of prior audit efforts that determined potential problems with all BRAC MILCON projects, our audit objectives included all large BRAC MILCON projects.

**Overall Audit Selection Process.** We reviewed the FY 1996 BRAC MILCON \$1.4 billion budget submitted by the Military Departments and the Defense Logistics Agency. We excluded projects that were previously reviewed by DoD audit organizations. We grouped the remaining BRAC MILCON projects by location and selected groups of projects that totaled at least \$1 million for each group.

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## Appendix D. Summary of Potential Benefits Resulting From Audit

Recommendation Reference	Description of Benefit	Amount and Type of Benefit
1.	Economy and Efficiency. Cancels BRAC MILCON funding for Project JCG953002.	FY 1996 Base Closure Account Funds of \$1 million put to better use.*
2.	Economy and Efficiency. Revises and resubmits BRAC MILCON estimates based on BRAC requirements.	Undeterminable.*

\*Exact amount of additional benefits to be realized will be determined by future budget decisions and budget requests.

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## **Appendix E. Organizations Visited or Contacted**

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

Under Secretary of Defense (Comptroller), Washington, DC

### **Department of the Air Force**

Assistant Secretary of Air Force (Financial Management and Comptroller),  
Washington, DC

Auditor General, Department of the Air Force

Deputy Assistant Secretary of the Air Force (Installations), Washington, DC

Air Education Training Command, San Antonio, TX

Goodfellow Air Force Base, San Angelo, TX

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## **Appendix F. Report Distribution**

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

Under Secretary of Defense (Comptroller)  
Deputy Chief Financial Officer  
Deputy Comptroller (Program/Budget)  
Assistant Secretary of Defense (Economic Security)  
Assistant to the Secretary of Defense (Public Affairs)  
Director, Defense Logistics Studies Information Exchange

### **Department of the Army**

Auditor General, Department of the Army

### **Department of the Navy**

Assistant Secretary of the Navy (Financial Management and Comptroller)  
Auditor General, Department of the Navy

### **Department of the Air Force**

Assistant Secretary of Air Force (Financial Management and Comptroller)  
Auditor General, Department of the Air Force  
Deputy Assistant Secretary of the Air Force (Installations)  
Commander, Air Education Training Command  
Commander, Goodfellow Air Force Base

### **Other Defense Organizations**

Director, Defense Contract Audit Agency  
Director, Defense Logistics Agency  
Director, National Security Agency  
Inspector General, National Security Agency  
Inspector General, Central Imagery Office

## Appendix F. Report Distribution

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### Non-Defense Federal Organizations and Individuals

Office of Management and Budget  
Technical Information Center, National Security and International Affairs Division,  
General Accounting Office

Chairman and ranking minority member of each of the following congressional committees and subcommittees:

Senate Committee on Appropriations  
Senate Subcommittee on Defense, Committee on Appropriations  
Senate Subcommittee on Military Construction, Committee on Appropriations  
Senate Committee on Armed Services  
Senate Committee on Governmental Affairs  
House Committee on Appropriations  
House Subcommittee on Military Construction, Committee on Appropriations  
House Subcommittee on National Security, Committee on Appropriations  
House Committee on Government Reform and Oversight  
House Subcommittee on National Security, International Affairs, and Criminal  
Justice, Committee on Government Reform and Oversight  
House Committee on National Security

Honorable Phil Gramm, U.S. Senate  
Honorable Kay Bailey Hutchison, U.S. Senate  
Honorable Lamar S. Smith, U.S. House of Representatives

## **Part III - Management Comments**

# Under Secretary of Defense (Comptroller) Comments



COMPTROLLER  
(Program/Budget)

OFFICE OF THE UNDER SECRETARY OF DEFENSE  
1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100



JUN 6 1995

MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FOR AUDITING, DOD IG

SUBJECT: Draft Audit Report on Defense Base Realignment and  
Closure Budget Data for Goodfellow Air Force Base,  
San Angelo, Texas (Project No. 5CG-5017.33)

This responds to your May 26, 1995, memorandum requesting  
our comments on the subject report.

The audit recommends that the USD (Comptroller) cancel  
funding of \$1.0 million for project JCGU953002, Base Pavements,  
at Goodfellow Air Force Base, Texas on the basis that the  
project is not a valid BRAC requirement.

The funding for this project is included in the FY 1996  
BRAC budget request. We generally agree with the audit and  
recommendations and will place funds associated with the project  
on administrative withhold if the issue is not resolved by the  
start of the fiscal year. Further, any savings resulting from  
the audit will be reprogrammed to other BRAC requirements as  
appropriate.

  
H. R. Paseur  
Director for Construction

# Department of the Air Force Comments



DEPARTMENT OF THE AIR FORCE  
HEADQUARTERS UNITED STATES AIR FORCE

12 JUN 1995



MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FOR AUDITING  
OFFICE OF THE INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE

FROM: HQ USAF/RT  
1670 Air Force Pentagon  
Washington DC 20330-1670

SUBJECT: Draft Audit Report, Construction Budget Data for Goodfellow Air Force Base, San Angelo, Texas (Project No. SCG-5017.33)

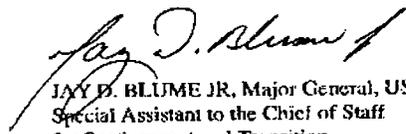
1. This is in reply to your Memorandum to the Assistant Secretary of the Air Force (Financial Management and Comptroller) requesting Air Force comments on the report.
2. The first DoD (IG) recommendation is to cancel the FY 1996 BRAC Military Construction funding for project JCGU953002, Base Pavements for \$1 Million.

AIR FORCE COMMENTS: Concur. This action has already been completed.

3. The second DoD (IG) recommendation is cancel project JCGU953002, Base Pavements, and resubmit a new project if a valid requirement is identified.

AIR FORCE COMMENTS: Concur. Cancellation of the project has already been completed.

4. Our point of contact for this report is Mr. Lester R. Schauer, HQ USAF/CBC, DSN 227-6559.

  
JAY D. BLUME JR, Major General, USAF  
Special Assistant to the Chief of Staff  
for Reassignment and Transition

# **Audit Team Members**

This report was produced by the Contract Management Directorate, Office of the Assistant Inspector General for Auditing, DoD.

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