

Audit



Report

OFFICE OF THE INSPECTOR GENERAL

**DEFENSE BASE REALIGNMENT AND CLOSURE
BUDGET DATA FOR THE RELOCATION OF THE
CARRIER AIR WINGS FROM NAVAL AIR STATION
MIRAMAR, CALIFORNIA, TO NAVAL AIR STATION
LEMOORE, CALIFORNIA**

Report No. 96-191

July 3, 1996

Department of Defense

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Acronyms

BRAC
MILCON
NAS

Base Realignment and Closure
Military Construction
Naval Air Station



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



July 3, 1996

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

**SUBJECT: Audit Report on Defense Base Realignment and Closure Budget Data for
the Relocation of the Carrier Air Wings From Naval Air Station Miramar,
California, to Naval Air Station Lemoore, California
(Report No. 96-191)**

We are providing this audit report for review. This report is one in a series about FY 1997 Defense base realignment and closure military construction costs. Comments from the Under Secretary of Defense (Comptroller) on a draft of this report were considered in preparing the final report.

Based on management comments on a draft of this report, we deleted the draft report recommendations. The comments disclosed actions taken by the Navy to negate our concern. Therefore, no additional comments are required.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Mr. Terry L. McKinney, Audit Program Director, at (703) 604-9288 (DSN 664-9288) or Mr. Bruce A. Burton, Audit Project Manager, at (703) 604-9282 (DSN 664-9282). See Appendix F for the report distribution. The audit team members are listed inside the back cover.

Robert J. Lieberman
Assistant Inspector General
for Auditing

Office of the Inspector General, DoD

Report No. 96-191
(Project No. 6CG-5001.45)

July 3, 1996

Defense Base Realignment and Closure Budget Data for the Relocation of the Carrier Air Wings From Naval Air Station Miramar, California, to Naval Air Station Lemoore, California

Executive Summary

Introduction. This report is one in a series about FY 1997 Defense base realignment and closure military construction costs. 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 Office of 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. Our audits address all projects valued at more than \$1 million.

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 the construction of an administrative office building, valued at \$1.5 million, for the relocation of the carrier air wings from Naval Air Station Miramar to Naval Air Station Lemoore (project P-186T).

Audit Results. The draft report questioned the support for project P-186T. The Navy provided information on May 1996 decisions that clarify the need for the project and, therefore, this final report has no audit recommendations.

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Part I - Audit Results

Audit Background

The Office of 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 1997 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. See Appendix D for a summary of invalid and partially valid requirements for the project we reviewed.

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 project was a valid BRAC requirement, whether the decision for MILCON was supported with required documentation including an economic analysis, and whether the economic analysis considered existing facilities. Another objective was to assess the adequacy of the management control program as it applied to the overall audit objective.

This report provides the results of the audit of revised project P-186T, "Administrative Office Building," valued at \$1.5 million, resulting from the relocation of the carrier air wings at Naval Air Station (NAS) Miramar, California to NAS Lemoore, California. 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 objective will be discussed in a summary report on FY 1997 BRAC MILCON budget data.

Relocation of Carrier Air Wings

As of April 1996, the Navy had not made a decision on where to relocate the carrier air wings currently located at NAS Miramar. As a result, the Navy could not support the requirement for BRAC funds for project P-186T at that time. In May 1996, the requisite decision was made. The requirement for project P-186T is now valid.

Background

The 1993 Commission on Defense Base Closure and Realignment (the Commission) recommended relocating the Marine Corps Air Station El Toro to NAS Miramar. Navy organizations at NAS Miramar would relocate primarily to NAS Lemoore and to NAS Fallon, Nevada.

The 1995 Commission changed the wording of the 1993 Commission recommendation from "NAS Lemoore and NAS Fallon" to "other naval air stations, primarily NAS Oceana, Virginia, NAS North Island, California, and NAS Fallon, Nevada."

BRAC Decision

On July 1, 1993, the Commission recommended relocating Navy organizations including carrier air wings from NAS Miramar. Subsequently, the Navy prepared an undated DD Form 1391, "FY 1997 Military Construction Project Data," to construct an administrative office building. The project, P-186T, in the amount of \$1.5 million, also included utilities, paving, and site improvements for supporting facilities.

In July 1995, the Commission changed the recommendation for relocating Navy Carrier Air Wings from NAS Miramar, and the Navy placed the project on hold pending a reevaluation of Navy needs. In October 1995, the Navy submitted the original DD Form 1391 for the project as part of the FY 1997 budget request to Congress, even though the project remained on hold. The Naval Facilities Engineering Command project manager did not certify the project, even though he normally validates Pacific Fleet military construction projects and forwards the projects to the Assistant Secretary of the Navy (Financial Management and Comptroller) for submission to Congress. He was unaware that the project had been submitted. Furthermore, the project manager stated that the project was not a valid BRAC project because the project was on hold pending the reevaluation. As of early April 1996, discussions with the project manager indicated that the Navy had not made a decision on the final disposition of the carrier air wings.

Recommendations, Management Comments, and Audit Response

Because the project had lagged for more than 9 months without a final decision on its status and because the current DD Form 1391 we reviewed was not considered valid, we made recommendations in our draft report to cancel the project. Based on management comments, however, we deleted our draft report recommendations from the final report as explained below.

Recommendations. We recommended that the Under Secretary of Defense (Comptroller) place project P-186T, "Administrative Office Building," on administrative withhold. We also recommended that the Navy cancel the project.

Management Comments. The Under Secretary of Defense (Comptroller) concurred with the draft report finding and the recommendation to that office. The Navy nonconcurred with the recommendations.

Under Secretary of Defense (Comptroller) Comments. The Under Secretary of Defense (Comptroller) concurred, but stated that it would be premature to take action before the start of FY 1997; the Under Secretary agreed to place the project on administrative withhold at that time if issues were not resolved

Navy Comments. The Assistant Secretary of the Navy (Financial Management and Comptroller) nonconcurred, stating that a final decision was made in May 1996 to move the carrier air wings to Naval Air Station Lemoore, California, and that project P-186T is needed to construct the required administrative office building. The Navy submitted a revised DD Form 1391 for the project.

Audit Response. Actions taken by the Navy eliminate the question as to whether the project was needed. Therefore, we have deleted the recommendations and no further action is required by management. We will evaluate the requirements and costs contained in the revised DD Form 1391 during a future audit.

Part II - Additional Information

Appendix A. Scope and Methodology

Scope of This Audit. We examined the FY 1997 BRAC MILCON budget request, economic analysis, and supporting documentation for space requirements for one realignment project regarding the relocation of organizations from Naval Air Station Miramar. Project P-186T, "Administrative Office Building," is estimated to cost \$1.5 million.

Audit Period, Standards, and Locations. This economy and efficiency audit was performed from January through March 1996 in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD. The audit did not rely on computer-processed data or statistical sampling procedures. Appendix E lists the organizations visited or contacted during the audit.

Appendix B. Summary of Prior Audits and Other Reviews

Since 1991, numerous audit reports have addressed DoD BRAC issues. This appendix lists the summary reports for the audits of BRAC budget data for FYs 1992 through 1996 and BRAC audit reports published since the summary reports.

Inspector General, DoD

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
96-171	Defense Base Realignment and Closure Budget Data for Realigning the Office of the Judge Advocate General and the Naval Facilities Engineering Command to the Washington Navy Yard.	June 21, 1996
96-170	Defense Base Realignment and Closure Budget Data for the Realignment of Five Navy Activities From Leased Space in Arlington, Virginia, to the Naval Security Station, Washington, D.C.	June 19, 1996
96-166	Defense Base Realignment and Closure Budget Data for the Closure of Lowry Air Force Base, Colorado, and Realignment to Sheppard Air Force Base, Texas	June 18, 1996
96-165	Defense Base Realignment and Closure Budget Data for the Construction of the Hazardous Material Storage Addition to Warehouse 28 at Defense Distribution Region West Tracy, California	June 17, 1996
96-158	Defense Base Realignment and Closure Budget Data for the Redirect of the 726th Air Control Squadron From Shaw Air Force Base, South Carolina, to Mountain Home Air Force Base, Idaho	June 11, 1996
96-154	Defense Base Realignment and Closure Budget Data for the Realignment of the National Airborne Operations Center to Wright-Patterson Air Force Base, Ohio	June 10, 1996

Appendix B. Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
96-147	Defense Base Realignment and Closure Budget Data for the Closure of Naval Training Center Orlando, Florida, and Realignment of Maintenance and Storage Facilities to Taft U.S. Army Reserve Center, Orlando, Florida	June 6, 1996
96-144	Defense Base Realignment and Closure Budget Data for the Realignment of Grissom Air Reserve Base, Indiana	June 6, 1996
96-142	Defense Base Realignment and Closure Budget Data for the Closure of Bergstrom Air Reserve Base, Texas, and Realignment of the 10th Air Force Headquarters to Naval Station Fort Worth, Joint Reserve Base, Texas	June 5, 1996
96-139	Defense Base Realignment and Closure Budget Data for the Closure of Griffiss Air Force Base and Realignment of Rome Laboratory and Northeast Air Defense Sector, Rome, New York	June 3, 1996
96-137	Defense Base Realignment and Closure Budget Data for the Realignment of March Air Force Base, Riverside, California	May 31, 1996
96-136	Defense Base Realignment and Closure Budget Data for the Closure of Gentile Air Force Station, Dayton, Ohio, and Realignment of Defense Logistics Agency Components to Wright-Patterson Air Force Base, Ohio	May 31, 1996
96-135	Defense Base Realignment and Closure Budget Data for the Fleet Anti-Submarine Warfare Training Center Pacific, San Diego, California	May 30, 1996
96-131	Defense Base Realignment and Closure Budget Data for Realigning Elements of Headquarters, Department of the Navy, to the Washington Navy Yard	May 28, 1996

Appendix B. Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
96-128	Defense Base Realignment and Closure Budget Data for the Naval Training Center Great Lakes, Illinois	May 24, 1996
96-127	Defense Base Realignment and Closure Budget Data for the Closure of Roslyn Air National Guard Base and Realignments to Stewart Air National Guard Base, New York	May 23, 1996
96-126	Defense Base Realignment and Closure Budget Data for the Realignment of Rickenbacker Air National Guard Base, Ohio	May 21, 1996
96-122	Defense Base Realignment and Closure Budget Data for the Realignment of the Air Education and Training Command at Vandenberg Air Force Base, California	May 17, 1996
96-119	Defense Base Realignment and Closure Budget Data for the Construction of a Multiple Purpose Facility at Fort McCoy, Wisconsin	May 14, 1996
96-118	Defense Base Realignment and Closure Budget Data for the Medical and Dental Clinic Expansion Project at Naval Weapons Station Charleston, South Carolina	May 13, 1996
96-116	Defense Base Realignment and Closure Budget Data for the Relocation of Deployable Medical Systems to Hill Air Force Base, Ogden, Utah	May 10, 1996
96-112	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Cecil Field, Florida, and Realignment of the Aviation Physiology Training Unit to Naval Air Station Jacksonville, Florida	May 7, 1996

Appendix B. Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
96-110	Defense Base Realignment and Closure Budget Data for the Realignment of the 301st Rescue Squadron, Air Force Reserve, From Homestead Air Force Base, Florida, to Patrick Air Force Base, Florida	May 7, 1996
96-108	Defense Base Realignment and Closure Budget Data for the Naval Shipyard, Philadelphia, Pennsylvania	May 6, 1996
96-104	Defense Base Realignment and Closure Budget Data for the Construction of the Overwater Antenna Test Range Facility at Newport, Rhode Island	April 26, 1996
96-101	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Barbers Point, Hawaii, and Realignment of P-3 Aircraft Squadrons to Naval Air Station Whidbey Island, Washington	April 26, 1996
96-093	Summary Report on the Audit of Defense Base Realignment and Closure Budget Data for FYs 1995 and 1996	April 3, 1996
96-040	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

Appendix C. Background of Defense Base Realignment and Closure and Scope of the Audit of FY 1997 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 Defense 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.

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.

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. The Cost of Base Realignment Actions computer model 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 1997 Military Construction Project Data," for each individual MILCON project required to accomplish the realigning actions. The Cost of Base Realignment Actions computer model 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 the Cost of Base Realignment Actions computer model 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

Appendix C. Background of Defense Base Realignment and Closure and Scope of the Audit of FY 1997 Defense Base Realignment and Closure Military Construction Costs

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 1997 BRAC MILCON \$820.8 million 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. We also reviewed those FY 1996 BRAC MILCON projects that were not included in the previous FY 1996 budget submission, but were added as part of the FY 1997 BRAC MILCON budget package.

Appendix D. Organizations Visited or Contacted

Office of the Secretary of Defense

Under Secretary of Defense (Comptroller), Washington, DC

Department of the Navy

Chief of Naval Operations, Washington, DC
Naval Facilities Engineering Command, Alexandria, VA
Engineering Field Activity West, San Bruno, CA

Appendix E. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense (Comptroller)
Deputy Chief Financial Officer
Deputy Comptroller (Program/Budget)
Deputy Under Secretary of Defense (Industrial Affairs and Installations)
Principal Assistant Deputy Under Secretary of Defense (Industrial Affairs and Installations)
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)
Deputy Chief of Naval Operations (Logistics)
Commander in Chief, Pacific Fleet
Commander, Naval Air Pacific
Commander, Naval Facilities Engineering Command
Auditor General, Department of the Navy

Department of the Air Force

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

Other Defense Organizations

Director, Defense Contract Audit Agency
Director, Defense Logistics Agency
Director, National Security Agency
Inspector General, National Security Agency
Inspector General, Defense Intelligence Agency

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

Part III - Management Comments

Office of the Under Secretary of Defense (Comptroller) Comments



COMPTROLLER
(Program/Budget)

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



May 24, 1996

MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FOR AUDITING, DOD IG

SUBJECT: DoD IG Draft Audit Report on Defense Base Realignment and Closure
Budget Data for the Relocation of the Carrier Air Wings From Naval Air Station
Miramar, California, to the Naval Air Station Lemoore, California
(Project No. 6CG-5001.45)

This responds to your April 26, 1996, memorandum requesting our comments on the subject report.

The audit states that the Navy overstated Base Realignment and Closure (BRA) funds associated with the realignment of the Carrier Air Wings from Naval Air Station Miramar, California. The audit contends that the funds budgeted for project P-186T, "Administrative Office," are not required because the Navy has been unable to reach a decision on where to relocate the organizations currently located at NAS Miramar.

The audit recommends that the USD(Comptroller) place project P-186T on administrative withhold.

The funding for project P-186T is included in the fiscal year 1997 BRAC budget request. We generally agree with the audit findings and recommendations; however, since the Navy has yet to formally comment on the audit, it is premature to take action at this time. However, if the issue is not resolved by the start of the fiscal year, we will place the funds associated with the project on administrative withhold pending resolution. Further, any savings resulting from the audit will be reprogrammed to other BRAC requirements as appropriate.

B. K. Paseur
Director for Construction

Department of the Navy Comments



DEPARTMENT OF THE NAVY
OFFICE OF THE ASSISTANT SECRETARY
(INSTALLATIONS AND ENVIRONMENT)
1000 NAVY PENTAGON
WASHINGTON, D.C. 20350-1000

10 JUN 1996

MEMORANDUM FOR THE DEPARTMENT OF DEFENSE ASSISTANT INSPECTOR
GENERAL FOR AUDITING

SUBJECT: DoDIG Draft of a Proposed Audit Report on Defense Base
Realignment and Closure Budget Data for the Relocation
of the Carrier Air Wings From Naval Air Station
Miramar, California to Naval Air Station Lemoore,
California (Project No. 6CG-5001.45) - ACTION
MEMORANDUM

I am responding to the draft proposed audit report forwarded
by Attachment 1, concerning base realignment and closure budget
data for the relocation of the Carrier Air Wings from NAS Miramar
to NAS Lemoore. Our response is provided at Attachment 2. We do
not concur with draft audit recommendations.

A handwritten signature in dark ink, appearing to read "Duncan Holaday".

Duncan Holaday
Deputy Assistant Secretary
(Installations and Facilities)

Attachments:

1. DODIG memo of 26 Apr 96
2. DON Response to DODIG Draft Proposed Audit Report of 26 Apr 96

Copy to:
ASN (FMB)
ASN (FMO-31)
NAVINGEN (02)
COMNAVFAC (00G2)

DEPARTMENT OF NAVY RESPONSE
TO
DODIG DRAFT OF A PROPOSED AUDIT REPORT
OF 26 APRIL 1996

ON
DEFENSE BASE REALIGNMENT AND CLOSURE BUDGET DATA FOR RELOCATION
OF CARRIER AIR WINGS FROM NAVAL AIR STATION MIRAMAR, CALIFORNIA
TO NAVAL AIR STATION LEMOORE, CALIFORNIA
(Project No. 6CG-5001.45)

Recommendation 1: We recommend that Under Secretary of Defense (Comptroller) place project P-186T, "Administrative Office Building," on administrative withhold.

Project: P-186T
Description: Administrative Office Building
Location: Naval Air Station, Lemoore, California

Department of the Navy Response: Do not concur. Project P-186T is a valid requirement. Attachment (1) is the final decision designating NAS Lemoore as the west coast center for strike warfare. As such, it will be the home for all four west coast based carrier air wings. P-186T constructs the administrative support spaces required for the three migrating carrier air wings. A revised DD Form 1391 is provided as attachment (2).

Recommendation 2: We recommend that the Under Secretary of the Navy (Financial Management and Comptroller) cancel project P-186T, "Administrative Office Building," and delete the project, valued at \$1.5 million, from the FY 1997 Defense base realignment and closure budget.

Department of the Navy Response: Do not concur. This project is required to implement the decisions of BRAC III and BRAC IV. The migration plans call for the movement of three carrier air wings from Naval Air Station Miramar. Effective 16 May 1996, COMNAVAIRPAC determined the location for all west coast carrier air wings to be NAS Lemoore (attachment one). Naval Air Station Lemoore is the west coast center for tactical aviation and fleet introduction site for F/A-18E/F series aircraft. As shown in attachment (3), there is no available space to support the migration of the three carrier air wings. Therefore, P-186T is the only viable solution.

Audit Team Members

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

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