SUMMARY REPORT ON THE AUDIT OF DEFENSE BASE CLOSURE AND REALIGNMENT BUDGET DATA FOR FYS 1993 AND 1994

Report No. 94-040

February 14, 1994
Additional Copies

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Acronyms

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<td>BRAC</td>
<td>Base Realignment and Closure</td>
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<td>COBRA</td>
<td>Cost of Base Realignment Actions</td>
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<td>MILCON</td>
<td>Military Construction</td>
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MEMORANDUM FOR DEPUTY ASSISTANT SECRETARY OF DEFENSE
(ECONOMIC REINVESTMENT AND BASE
REALIGNMENT AND CLOSURE)
COMPTROLLER OF THE DEPARTMENT OF DEFENSE
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT)
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Summary Report on the Audit of Defense Base Closure and Realignment
Budget Data for FY's 1993 and 1994 (Report No. 94-040)

We are providing this final audit report for your information and use. This audit was required by Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991. The law requires that we evaluate significant increases in the costs of military construction projects over the estimated costs provided to the Commission on Base Realignment and Closure. This report discusses eight Inspector General, DoD, audit reports relating to FY's 1993 and 1994 Defense base realignment and closure military construction costs for the Navy and the Air Force. Projects in the Army were either reviewed in prior years or were covered by the Army Audit Agency.

We provided a draft of this report to management for review. Because the report contains no recommendations, management comments were not required and none were received. Therefore, we are publishing this report in final form.

We appreciate the courtesies and cooperation extended to the audit staff. If you have any questions on this summary report, please contact Mr. Wayne K. Million, Program Director, at (703) 692-2991 (DSN 222-2991) or Mr. Thomas W. Smith, Project Manager, at (703) 692-2992 (DSN 222-2992). Appendix G lists the distribution of the report. Audit staff members for this summary report are listed inside the back cover. Audit staff members for the individual projects are listed in the respective reports.

David K. Steensma
Deputy Assistant Inspector General
for Auditing
Office of the Inspector General, DoD

Report No. 94-040 (Project No. 3CG-0013) February 14, 1994

SUMMARY REPORT ON THE AUDIT OF DEFENSE BASE CLOSURE AND REALIGNMENT BUDGET DATA FOR FYS 1993 AND 1994

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 DoD requested for each military construction project associated with base realignment and closure does not exceed the original estimated cost provided to the Base Closure and Realignment Commission (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 base realignment and closure military construction project for which a significant difference exists and to provide the results of the review to the congressional Defense committees. This report summarizes eight Inspector General, DoD, audit reports issued in FY 1993 that discuss FYs 1993 and 1994 base realignment and closure military construction costs for realigning and closing bases.

Objective. The overall audit objective was to evaluate significant increases in base realignment and closure military construction project costs over the estimated costs provided to the Commission.

Audit Results. During FY 1993, the Inspector General, DoD, examined eight base realignment and closure packages with increased military construction costs submitted in the FY 1994 budget. Eight base realignment and closure reports were issued covering 31 base realignment and closure military construction projects valued at $200.6 million. Each report covered a base realignment and closure action that showed a 12 percent or more increase in the construction budget for the projects involved when compared with the cost estimate provided to the Commission. For the 31 projects, the 8 reports showed that:

- 11 projects, valued at $67.4 million, contained $24.1 million of overstated and unsupported requirements and were recommended for reduction;

- 4 projects, valued at $27.2 million, were recommended for reduction by $18.9 million because existing facilities were not considered in the project estimates;

- 13 projects, valued at $66.6 million, were recommended for reduction by $38.3 million because cost estimates were established for the projects before determining the true scope of the projects;

- 2 projects, valued at $38.9 million, were properly planned, programmed, and documented; and

- 1 project, valued at $0.5 million, was suspended pending other base realignment and closure military construction project decisions.
The time constraint imposed on the Military Departments for developing the base realignment and closure military construction cost estimates and the need for improved internal control procedures for planning, documenting, and budgeting for base realignment and closure military construction facility requirements contributed to the inadequately supported projects and overstated base realignment and closure military construction requirements.

**Internal Controls.** The internal control procedures either were not followed or were not adequate to validate the accuracy of the cost estimates for base realignment and closure military construction projects. Internal control weaknesses that were material in the Navy and the Air Force were reported in the individual FY 1993 audit reports. See Part I for details of the internal controls reviewed and Part II for the details of the weaknesses.

**Potential Benefits of Audit.** Implementing the recommendations made in the FY 1993 audit reports will result in the design and construction of appropriately sized facilities and approximately $81.4 million of funds put to better use. The potential monetary benefits were identified in the appropriate individual report.

**Report Recommendations.** The FY 1993 audit reports recommended that the Navy and the Air Force resubmit revised DD Forms 1391, "Military Construction Project Data," for all inadequately documented base realignment and closure military construction projects and that the Comptroller of the Department of Defense reduce budget requests for base realignment and closure military construction projects accordingly.

**Management Comments.** Management generally concurred with the recommendations in the FY 1993 audit reports. Also, the Navy issued additional guidance for documenting base realignment and closure military construction projects and the Air Force reemphasized existing internal control procedures.
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This report was prepared by the Contract Management Directorate, Office of the Assistant Inspector General for Auditing, DoD. Copies of the report can be obtained from the Secondary Reports Distribution Unit, Audit Planning and Technical Support Directorate (703) 614-6303 (DSN 224-6303).
Part I - Introduction
Introduction

Background

On May 3, 1988, the Secretary of Defense chartered the Commission on Base Realignment and Closure (BRAC) to recommend military installations for realignment and closure. Using cost estimates provided by the Military Departments, the Commission recommended 59 base realignments and 86 base closures. On October 24, 1988, Congress passed, and the President signed, Public Law 100-526, "Defense Authorization Amendments and Base Closure and Realignment Act," which enacted the Commission's recommendations. Public Law 100-526 also establishes the DoD Base Closure Account to fund any necessary facility renovation or military construction (MILCON) projects related to the realignments and closures.

Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," November 5, 1990, reestablished the Commission. Public Law 101-510 chartered the Commission to meet during calendar years 1991, 1993, and 1995 to ensure that the process for realigning and closing military installations was timely and independent and stipulated that realignment and closure actions must be completed within 6 years after the President transmits the recommendations to Congress. The 1991 Commission recommended that 34 bases be closed and 48 bases be realigned, resulting in an estimated net savings of $2.3 billion during FYs 1992 through 1997, after a one-time cost of $4.1 billion.

To develop cost estimates for the Commission, the Military Departments used the Cost of Base Realignment Actions (COBRA) computer model. 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 requests for each MILCON project associated with BRAC actions does not exceed the original estimated cost provided to 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. Also, Public Law 102-190 prescribes that the Inspector General, DoD, must evaluate significant increases in MILCON project costs over the estimated costs provided to the Commission and send a report to the congressional Defense committees.

Objectives

The overall audit objective was to evaluate significant increases in BRAC MILCON project costs over the estimated costs provided to the 1991 Commission. The specific objectives were to determine whether MILCON requirements were adequately supported and to evaluate the effectiveness of internal controls over BRAC actions.
Introduction

Scope and Methodology

The Military Departments developed cost estimates as a realignment and closure package for a particular realigning or closing base and did not develop estimates by individual MILCON project. Therefore, we were unable to determine the amount of cost increases for each individual MILCON project related to a BRAC. We compared the total COBRA cost estimates for each BRAC package to the Military Departments' FY 1994 BRAC MILCON $945.5 million budget submission (Appendix A). Fifteen base closure packages had increases ranging from $1.1 million to $80.1 million (Appendix B).

We examined eight BRAC packages; each package increased in cost 12 percent or more over the cost estimate provided to the Commission (Appendix C). In total, we reviewed 31 BRAC MILCON projects in the eight packages, estimated to cost $200.6 million (Appendix D). This report summarizes the results provided in the eight FY 1993 reports.

The economy and efficiency audits were made from January through October 1993 in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD. Accordingly, the audits included tests of internal controls as were considered necessary. The audits did not rely on computer-processed data. Appendix F lists the organizations visited or contacted during the audits.

Internal Controls

The audits evaluated internal controls for planning, programming, validating, and documenting BRAC MILCON requirements related to 8 base realignment and closure packages for construction of facilities for the 31 realignment projects. The audits identified material internal control weaknesses for Navy and Air Force realignment projects as defined by Public Law 97-255, Office of Management and Budget Circular A-123, and DoD Directive 5010.38. Navy and Air Force internal controls either were not followed or were not adequate to verify that BRAC MILCON budget estimates were based on supportable estimates and were auditable. These material internal control weaknesses were reported in the applicable BRAC MILCON project audit reports.

Prior Audits and Other Reviews

Since 1991, 31 audit reports have addressed DoD BRAC issues. Appendix E summarizes the prior reports.
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Part II - Summary of Audit Results
Project Requirements Documentation

FYs 1993 and 1994 Navy and Air Force BRAC MILCON projects were not adequately supported with valid and properly documented requirements, project cost estimates were developed without considering existing facilities, and funding ceilings were established before developing project cost estimates. The time constraints dictated by the BRAC process were a contributing factor. Also, internal control procedures requiring valid and adequate supporting documentation for BRAC MILCON projects were not followed. As a result, of 31 projects reviewed, valued at $200.6 million, 28 projects, valued at $161.1 million, were overstated by $81.4 million.

Background

Planning, programming, and budgeting procedures for normal MILCON projects can take up to 5 years and include a 35 percent design review for adjusting project scope and cost estimates. Military Department regulations for executing MILCON projects are as follows.

- Army Regulation 415-15, "Military Construction, Army (MCA) Program Development," January 1, 1984, provides guidance for planning, programming, and budgeting of military construction, Army, projects; annual programs; and related activities.

- Naval Facilities Engineering Command Instruction 11010.44E, "Shore Facilities Planning Manual," October 1, 1990, outlines the Navy responsibilities and procedures for the facility planning process. It also requires "Major Claimants [to] review project documentation to ensure that the projects forwarded are necessary and fully supported for programming."

Summary Results

To plan and document BRAC MILCON projects, the Navy and Air Force essentially use the normal MILCON process. However, because the BRAC MILCON process requires a project cost estimate at the beginning of the process, normal MILCON procedures were not followed. The eight audits showed:

- 11 projects, valued at $67.4 million, contained $24.1 million of overstated and unsupported requirements;

- 4 projects, valued at $27.2 million, were recommended for reduction by $18.9 million because existing facilities were not considered in the project cost estimate;

- 13 projects, valued at $66.6 million, were recommended for reduction by $38.3 million because excessively high and low funding ceilings were established before determining the actual scope of projects;

- 2 projects, valued at $38.9 million, were fully supported, properly planned, programmed, and documented; and

- 1 project, valued at $0.5 million, was suspended pending other BRAC MILCON project decisions.

Requirements Support and Documentation

The Navy and the Air Force did not adequately support and document the requirements and cost estimates for 11 BRAC MILCON projects valued at $67.4 million. As a result, cost estimates associated with the 11 BRAC MILCON projects were overstated more than $24.1 million (Appendix D).

The following are examples of inadequately supported project costs estimates and invalid documentation of project requirements.

- The Navy did not adequately plan and document the utility reconfiguration project at the Naval Shipyard, Philadelphia, to provide complete and usable utilities. Shipyard officials did not prepare or retain data to support the cost estimate and intended to rely upon an architect-engineering study, not yet completed, for a more detailed cost estimate. The DD Form 1391, "FY 1994 Military Construction Program," for the utility reconfiguration project was not based on accurate, complete, or current cost data. As a result, the estimated cost for the utility reconfiguration contained $5.2 million of overstated and unsupported requirements.
Naval Training Center, Great Lakes, overestimated BRAC MILCON requirements for an operational trainer facility. The project cost was overstated by about $13.7 million because the training requirement for fire fighting and damage control capabilities no longer existed.

Naval Station Puget Sound (Sand Point) activities did not adequately support and document the requirements submitted for an administrative office and band facility project. Space requirement and costs were overstated because a nonstandard factor was applied to calculate the space requirement. Further, the project documentation did not justify the use of the higher nonstandard factor. As a result, the space requirement was overstated by 4,372 square feet and the associated costs by $490,000.

The Air Training Command DD Form 1391, "Military Construction Project Data," to move the plastic media blast module from Williams Air Force Base, Arizona, to Laughlin Air Force Base, Texas, did not contain sufficient detail to validate the cost estimate. Air Training Command officials planned and programmed a new plastic media aircraft paint stripping facility at Laughlin Air Force Base without preparing an economic analysis to support the request to fund construction of a new facility and did not adequately document cost estimates. Also, Air Training Command officials developed the cost estimate using the outdated FY 1990 construction cost associated with the plastic media blast module located at Williams Air Force Base. As a result, the budget request for realigning the plastic media blast module was overstated by $550,000.

Existing Facilities

The Navy and the Air Force did not always consider the use of existing facilities during the BRAC planning phase. Four projects, valued at $27.2 million, were recommended for reduction by $18.9 million because existing facilities were not considered in the project cost estimate (Appendix D). The following are examples of the four projects that overstated cost estimates because existing facilities were not considered as an alternative to new MILCON or the purchase of new equipment.

Two BRAC MILCON projects for realigning the Army and the Navy blood research programs at the Naval Medical Research Institute were not needed. Existing facilities were available at a lesser cost to satisfy the requirement. By renovating existing facilities, the Navy could reduce costs by $16.3 million. The Naval Dental Research Institute project to collocate the Army and the Navy dental research programs did not consider the use of existing facilities. About $2.4 million of MILCON costs could be avoided through the use of existing facilities.

The Air Combat Command did not consider the potential use of existing movable facilities at MacDill Air Force Base, Florida, to satisfy some
of the 71st Air Control Squadron requirements at Seymour Johnson Air Force Base, North Carolina. The project cost estimates were reduced by about $170,000 when existing movable facilities were considered in the estimate.

**Funding Ceilings**

The Navy and the Air Force did not adequately plan BRAC MILCON projects requirements because arbitrary funding ceilings were established for the projects before determining the true scope of the projects. Eleven projects, valued at $30.1 million, were canceled and two projects, valued at $36.5 million, were adjusted by $8.2 million because funding ceilings were established before the Navy and the Air Force determined the scope of the projects (Appendix D). The following are examples of realignment projects that were inadequately planned because of unrealistic funding ceilings.

- The Air Force imposed an excessively low $4.4 million funding ceiling on the project to realign the Armstrong Laboratory Simulator Research Facility at Williams Air Force Base to Orlando, Florida. As a result of this ceiling, Air Force planners were not able to locate an adequate facility for the laboratory in Orlando.

- The Air Force imposed a $10 million funding ceiling on the realignment of the Joint Communications Support Element from MacDill Air Force Base to Charleston Air Force Base, South Carolina. Although the Air Force requested $10 million in the budget, the Joint Communications Support Element realignment team estimated the actual project cost to be $25.7 million. The excessively low ceiling prevented the realignment from taking place. As a result, at the Air Force's request, the FY 1993 Commission reversed its decision to realign the Joint Communications Support Element to Charleston Air Force Base.

- An excessively high funding ceiling was established by the Naval Sea Systems Command before the Naval Surface Warfare Center defined the project scope and calculated the estimated cost. The Naval Surface Warfare Center, Dahlgren Division, used the funding ceiling as the estimate. As a result, the BRAC MILCON request to realign the Combined Research Laboratory was overstated by $4.65 million.

- The Navy established an excessively high $10 million funding ceiling on the project to modify the gas turbine ship-building facility in Philadelphia. Because the Naval Ship Systems Engineering Station was trying to match the funding ceiling, project costs were overstated by $3.6 million.
Supported Projects

Two Navy projects to realign the undersea warfare systems laboratories, valued at $38.9 million, were properly planned, programmed, and documented. Documentation was available to support the requirements and cost factors used to estimate the budget submission.

Suspended Project

One land acquisition project, valued at $500,000, was supported by the Navy as a BRAC project. However, the project was suspended before the audit until plans were finalized to build a fuel farm for ships home-ported at Naval Station Puget Sound (Sand Point).

Time Constraints

MILCON Process. The planning and programming for MILCON projects can take up to 5 years. As part of that process, activities submit DD Forms 1391 to support MILCON projects in conjunction with the design facility. MILCON projects are submitted for budget approval when the design is 35 percent complete, a point in the process at which the project scope is well defined. As the design approaches 100 percent completion, cost estimates and budget submissions are revised as appropriate.

BRAC MILCON Process. The time constraint imposed on the Navy and Air Force for developing BRAC MILCON cost estimates resulted in the compromise of internal controls established for the MILCON process. Tight schedules dictated by the BRAC process made initial project documentation and the associated costimating process difficult. The time constraints required activities to prepare DD Forms 1391 without the normal design and documentation process.

Budget Estimates for BRAC MILCON. During the BRAC process, activities were required to develop initial project scope and cost justification documentation within 2 to 3 months of the 1991 Commission. As a result, many of the BRAC MILCON project budget estimates were submitted for funding before the requirements were defined or the project scope well understood. As BRAC MILCON projects approach 100 percent design completion and the scope of the project is better understood, cost estimates are more accurate.
Internal Controls

The audit reports identified material internal control weaknesses in the documentation and justifications supporting budget estimates and project requirements. Because of time constraints imposed on the Navy and the Air Force to develop cost estimates for BRAC MILCON projects, internal control procedures that are a normal part of the MILCON process were compromised. As a result, the Navy and Air Force budget submissions based on these cost estimates were either too large or too small. Internal control procedures were not adequate or were not followed when developing cost estimates on the DD Forms 1391 for 28 of the 31 BRAC MILCON projects examined during the audit. Some of the projects would have eventually been corrected. However, not every MILCON project is subject to audit; therefore, to prevent the waste of BRAC funds, the Navy and Air Force must verify that internal controls are adequate and followed to ensure the cost estimates for budget submissions are valid and properly documented.

Summary of Recommendations

The reports recommended that the Navy and Air Force revise and resubmit DD Forms 1391 for projects that inadequately documented project requirements, consider existing space and equipment in developing project requirements, and strengthen internal controls to validate project requirements on the DD Forms 1391 to supporting documentation before budget submission. In addition, the reports recommended that the Comptroller of the Department of Defense withhold funding for certain projects and that the Military Departments reduce the FY 1994 BRAC budget request for projects that overstated the requirements.

Summary of Management Comments

The Navy and Air Force generally concurred with the recommendations in the reports to revise and resubmit the DD Forms 1391 and to reduce the budget requests for BRAC MILCON projects that were not adequately justified. The Comptroller of the Department of Defense agreed to withhold the funding for the projects identified in the reports that were not adequately supported. The Navy issued additional guidance for documenting BRAC MILCON requirements and the Air Force emphasized existing requirements to comply with the internal control recommendations.
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Part III - Additional Information
Appendix A. Comparison of COBRA Model Estimates to FY 1994 Budget Submission

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Subtotal: $725.3 $589.6 $(135.7) (18.71) $315.0 $104.6

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## Appendix B. Base Closure Packages with Increased Military Construction Costs

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1Reviewed by Army Audit Agency and the Inspector General, DoD, in a prior year.
2Reviewed by Army Audit Agency.
3Reviewed by General Accounting Office.
4Audit not conducted because of 1993 Commission recommendations that modified realignment plans.
## Appendix C. Base Closure Packages Selected for Audit

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### Appendix D. Recommended Changes in Project Estimates

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<td>Project P-300S</td>
<td>Bangor</td>
<td>Administrative Office and Band</td>
<td>3,200,000</td>
<td>490,000</td>
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<td>Project P-212S</td>
<td>Everett NS</td>
<td>Land Acquisition</td>
<td>500,000&lt;sup&gt;3&lt;/sup&gt;</td>
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<tr>
<td>Project P-062S</td>
<td>Fort Lewis</td>
<td>Reserve Readiness Support Site</td>
<td>3,400,000&lt;sup&gt;4&lt;/sup&gt;</td>
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<td>Project P-010S</td>
<td>Fort Lewis</td>
<td>Marine Corps Reserve Training Center</td>
<td>6,700,000</td>
<td>851,000</td>
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<td><strong>Naval Undersea Warfare Center</strong></td>
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<tr>
<td>Project P-105S</td>
<td>NUWC-Newport</td>
<td>Submarine Electromagnetic Systems Lab</td>
<td>$13,900,000</td>
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<td>$8,250,000</td>
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<td>Project P-020S</td>
<td>NUWC-Newport</td>
<td>Engineering Research Lab</td>
<td>25,000,000</td>
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<td>Subtotal</td>
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<td>$81,355,000</td>
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<td>Total&lt;sup&gt;5&lt;/sup&gt;</td>
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<td>$200,576,000</td>
<td>24,141,000</td>
<td>$18,870,000</td>
<td>$38,344,000</td>
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**Total Reductions:**

$81,355,000

<sup>1</sup>Projects canceled; budget reduced by $30.1 million.

<sup>2</sup>Revised DD Forms 1391 submitted for project cost adjustments.

<sup>3</sup>Project on land acquisition was suspended contingent on other MILCON decisions.

<sup>4</sup>The proposed reduction for the joint-use facility is included in the Marine Corps Reserve Training Center entry.

<sup>5</sup>General Accounting Office and Army Audit Agency projects not included.

**Acronyms**

- ASO: Naval Aviation Supply Office
- AFB: Air Force Base
- NDRI: Naval Dental Research Institute
- NMRI: Naval Medical Research Institute
- NS: Naval Station
- NSWC: Naval Surface Warfare Center
- NTC: Naval Training Center
- NUWC: Naval Undersea Warfare Center
Appendix E. Summary of Prior Audits and Other Reviews

General Accounting Office

NSIAD 93-173 (OSD Case No. 9374), "Military Bases, Analysis of DoD's Recommendations and Selection Process for Closure and Realignments," April 15, 1993. The report stated that the Secretary of Defense March 12, 1993, recommendations and selection process were generally sound. However, Military Departments did not resolve problems in the selection process of military installations, DoD did not provide strong oversight of the process, and DoD continued to ignore the Government-wide cost implications of its decisions. The General Accounting Office recommended improvements to program oversight, cost calculations, and data documentation. The General Accounting Office also recommended that the Commission take corrective action. Management did not comment on this report.

NSIAD 93-161 (OSD Case No. 9294-B), "Military Bases, Revised Cost and Saving Estimates for 1988 and 1991 Closures and Realignments," March 31, 1993. The report stated that Congress may have to appropriate more money to the BRAC accounts than previously estimated. In addition, the report stated that while the total realignment and closure costs have remained relatively stable, land revenue projections have declined. The report did not contain recommendations.

NSIAD 93-59FS (OSD Case No. 9294), "Military Bases, Army Revised Cost Estimates for the Rock Island and Other Realignments to Redstone," November 23, 1992. The report stated that the reason for the different construction cost estimates was the consolidation of additional buildings or facilities required at Redstone Arsenal as a result of recommendations from both the 1988 and the 1991 Commissions. The report did not contain recommendations.


NSIAD 91-224 (OSD Case No. 8703), "Military Bases, Observations on the Analyses Supporting Proposed Closure and Realignments," May 15, 1991. The report stated that the DoD BRAC guidance allowed cost estimating and cost factors used by each Military Department to vary. The report recommended that the Military Departments use consistent procedures and practices to estimate costs associated with future base closures and realignments. Management did not comment on the report.
Appendix E. Summary of Prior Audits and Other Reviews

Inspector General, DoD

Report No. 93-172, * "Defense Base Closure and Realignment Budget Data for the Naval Undersea Warfare Center, Newport, Rhode Island," September 23, 1993. The report stated that the Navy properly planned, programmed, and documented two MILCON projects with budget costs of $38.9 million in accordance with Navy criteria and public law. The report contained no recommendations.

Report No. 93-109, * "Base Closure and Realignment Budget Data for the Joint Communications Support Element and the 71st Air Control Squadron," June 11, 1993. The report stated the Air Force did not adequately justify and document the MILCON projects for the Joint Communications Support Element realignment. Estimated project costs were potentially understated, the realignment was delayed, and 10 projects valued at $25.7 million were canceled. The report also stated the Air Force did not consider relocating existing movable facilities when developing realignment requirements and estimating realignment costs for the 71st Air Control Squadron. The report recommended that the Air Force determine and properly document the facility requirements for the Joint Communications Support Element, implement internal controls to verify that requirements are documented for future projects, and reduce funding of $25.7 million for the 10 Joint Communications Support Element MILCON projects. The report also recommended that the Air Force utilize existing movable facilities during the realignment of the 71st Air Control Squadron. The Air Force agreed with the recommendations and stated that because the FY 1994 BRAC MILCON budget for the 10 projects included only $21.22 million of the $25.7 million estimated for the relocation of the Joint Communications Support Element, the entire amount will be deleted from the FY 1994 budget by September 30, 1993. The Air Force also agreed to delete $2.9 million for the relocation of the 71st Air Control Squadron by September 30, 1993. Finally, the Air Force resubmitted a new DD Form 1391 for the project to relocate the 71st Air Control Squadron.

Report No. 93-108, * "Defense Base Closure and Realignment Budget Data for Williams Air Force Base, Arizona," June 11, 1993. The report stated the Air Force did not adequately plan or properly document the $4.4 million MILCON project for relocating the Armstrong Laboratory from Williams Air Force Base to Orlando, Florida, and overstated the $2.1 million project for moving the plastic media blast module from Williams Air Force Base to Laughlin Air Force Base, Texas, by $810,000 to $1.26 million. The report recommended revising and resubmitting the project estimates and reducing the budget requests by $5.2 million to $5.6 million. The Air Force decided not to move the Armstrong Laboratory project and eliminated the $4.4 million Armstrong Laboratory project from the budget. The Air Force agreed to reduce the plastic media blast module move cost estimate by $550,000.

*Discussed in this report.
Appendix E. Summary of Prior Audits and Other Reviews

Report No. 93-101, *"Base Closure and Realignment Budget Data for the Naval Station Puget Sound (Sand Point), Washington," May 26, 1993. The report stated that, of the eight MILCON projects with estimated costs of $30.5 million, the Navy activities overstated and did not adequately support MILCON requirements for seven projects related to realignment of Naval Station Puget Sound (Sand Point). The report recommended that the Navy activities revise and resubmit the MILCON estimates for seven projects and reduce the budget requests by $4.66 million and that the reviewing activity institute procedures to validate the MILCON requirements. The Navy agreed to reductions of $3.18 million for six projects. Other reductions were not cost effective to implement because redesign and delay costs exceeded the cost reductions.

Report No. 93-100, *"Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for Fiscal Years 1992 and 1993," May 25, 1993. This report is a summary of seven prior audit reports on MILCON requirements for seven BRAC actions. The report stated that 17 projects, totaling $98.9 million, included requirements of $69.7 million that were not adequately supported. In addition, four projects, valued at $33.2 million, were not adjusted to reflect changes in workload and force structure that could alter the requirements by as much as $24.1 million. The report also identified six projects, valued at $44.7 million, with requirements that were not supported and one project valued at $23 million that understated requirements by $3.5 million. The report did not contain recommendations.

Report No. 93-099, *"Quick-Reaction Report on Base Realignment and Closure Budget Data for the Collocations of Army and Navy Blood and Dental Research Programs," May 24, 1993. The report covered three BRAC MILCON projects with estimated costs of $24.2 million. The Army and Navy could use existing facilities for the blood research facility and the applications laboratory, potentially reducing costs $16.3 million, and collocating dental research programs could also use existing facilities, which could reduce costs $2.4 million. The report also recommended that the Navy extend the lease for the Army blood research program. On November 3, 1993, the Navy agreed to put the projects on hold pending further analysis of alternatives.

Report No. 93-095, *"Quick-Reaction Report on Base Realignment Budget Data for Naval Station, Philadelphia, and Naval Training Center, Great Lakes," May 5, 1993. The report stated that a $2 million project to renovate Naval Aviation Supply Office facilities was not supported by documentation and was overstated by $35,000. A $22.2 million project for the Naval Damage Control Training Center was overstated by $13.7 million. The report recommended adjusting both projects. The Comptroller of the Department of Defense did not make the $35,000 adjustment because it was within a normal estimating error. The Comptroller of the Department of Defense agreed that the operational trainer facility project should be rescoped and the funding decreased by $13.7 million.

*Discussed in this report.
Appendix E. Summary of Prior Audits and Other Reviews

Report No. 93-094, "Quick-Reaction Report on Base Closure and Realignment Budget Data for the Naval Shipyard, Philadelphia, Pennsylvania," April 29, 1993. The report stated that the Navy did not adequately plan and document the utility reconfiguration project to provide complete and usable utilities. As a result, the estimated cost of $11.8 million for the utility reconfiguration contained $5.2 million of overstated and unsupported requirements. The remainder of the estimate was questionable. The Navy agreed the budget estimate was not accurate and planned to have a new engineering estimate by January 1994. The Comptroller of the Department of Defense agreed to adjust the Navy budget for the project.

Report No. 93-092, "Base Closure and Realignment Budget Data for the Naval Surface Warfare Center," April 29, 1993. The report stated that, for two MILCON projects with budget costs of $36.5 million, one project was overstated $4.65 million and the other was overstated $193,000 and had $9.8 million of project costs that was questionable. The report recommended developing and submitting new MILCON project costs based on documented data. The Navy agreed with the recommendation. On August 4, 1993, the Navy reported that it developed new MILCON project costs for the project to modify the gas turbine ship-building facility. The revised project cost estimate resulted in a downward adjustment from $10.1 million to $6.5 million.

Report No. 93-052, "Defense Base Closure and Realignment Budget Data for the Naval Surface Warfare Center," February 10, 1993. The report stated that the Navy overstated costs by $18.4 million on one project and understated the cost of a second project by $7.5 million at the Naval Surface Warfare Center, Carderock Division. The report recommended that the Navy reduce the estimate on one project after accounting for duplicate requirements and increase the size of the other project estimate to meet requirements. The Navy agreed to revise the costs of the projects and resubmit the BRAC budget request.

Report No. 93-036, "DoD Base Realignment and Closures II for Lowry Air Force Base," December 18, 1992. The report stated that at least five projects could be either canceled or downsized because the BRAC requirements changed. The report made no recommendations because the Air Force canceled or downsized the projects during the audit.

Report No. 93-027, "Quick-Reaction Report on the Review of Defense Base Closure and Realignment Budget Data for Carswell, Barksdale, Dyess, Minot, and Tinker Air Force Bases," November 27, 1992. The report stated that 10 MILCON projects valued at $18.3 million did not have adequate documentation to support the project requirements. Also, the Air Force could reduce BRAC MILCON costs of $11.9 million by deleting unnecessary and canceled requirements from the projects. The report recommended that the Air Force eliminate invalid project requirements and maximize the use of existing equipment. The Air Force agreed with the recommendations.

*Discussed in this report.
Report No. 92-087, "Quick-Reaction Report on the Review of Defense Base Closure and Realignment Budget Data for Fort Knox and Fort Meade," May 7, 1992. The report stated that four MILCON projects valued at $34.1 million were supported; however, the Army could reduce MILCON costs by $500,000 by deleting unnecessary requirements from projects. The report recommended that the Army review the MILCON project at Fort Knox to determine whether costs associated with state-of-the-art design were warranted, and suspend the visual information school project at Fort Meade pending the outcome of a consolidation study. The Comptroller of the Army agreed with the recommendation and will determine the monetary benefits when final decisions are made on the projects.

Report No. 92-086, "Quick-Reaction Report on the Review of Defense Base Closure and Realignment Budget Data for MacDill Air Force Base, Luke Air Force Base, and Seymour Johnson Air Force Base," May 7, 1992. The report stated that four MILCON projects valued at $9.6 million were supported. However, the Air Force could reduce MILCON costs by $702,000 to $1.95 million by using existing facilities and deleting unnecessary requirements. The Air Force generally agreed to use existing facilities when cost effective.

Report No. 92-085, "Quick-Reaction Report on the Review of Defense Base Closure and Realignment Budget Data for Naval Aviation Engineering Service Unit," May 7, 1992. The Navy proposed to renovate a facility at the Naval Air Warfare Center while a decision was being reevaluated as to where the Naval Aviation Engineering Service Unit would actually be located. The report recommended that the project be suspended until the Navy decides on a location. The Assistant Secretary of the Navy agreed and stated that no funds would be authorized or expended for the project until a decision is made after completion of an expense operating study.

Report No. 92-078, "DoD Base Realignment and Closures," April 17, 1992. The report stated that the Navy and the Air Force developed MILCON requirements for 33 projects with $127.1 million of estimated costs. Of the $127.1 million, $72 million was not supported and should not be funded from the Base Closure Account. The report recommended issuing additional guidance for realignment actions and canceling or reducing the scope for selected projects. The Office of the Secretary of Defense stated that additional guidance on realignment actions was issued since the audit started and agreed to reduce the BRAC funds related to the MILCON projects.

Army Audit Agency

NR 93-205, "Management of Facilities at Bases Being Closed or Realigned, Fort Dix, New Jersey," June 15, 1993. The report stated that during FYs 1990 through 1992, Fort Dix improperly obligated $686,000 in Base Closure Account I funds. The report also stated that, except for seven unfunded maintenance and repair projects and two services contracts with unneeded provisions, repair,
maintenance, and construction projects and utilities and services contracts were generally needed. In addition, the report stated that Fort Dix did not fully implement the environmental compliance program required by Army Regulation 200-1 (Environmental Protection and Enhancement) and that the internal management control program, as it related to the management of facilities being closed or realigned, was not effective. The report recommended that Fort Dix deobligate all charges made to the Base Closure Account for normal operating and recurring expenses, including the $686,000; review and update its maintenance and repair workplans and requirements contracts periodically to keep pace with the base's realignment; and perform routine environmental inspections of facilities. Fort Dix did not agree with the finding and recommendation to deobligate charges made to the Base Closure Account but agreed with the remaining recommendations and took corrective actions.

SR 93-204, "Management of Facilities at Bases Being Closed or Realigned, Fort George G. Meade, Maryland," February 8, 1993. The report stated that Fort Meade had not used any base closure funds as of August 1992 and was not allocated any money to manage. The report also stated that Fort Meade execution of the environmental compliance program was adequate; repair, maintenance, and construction projects and utility and service contracts related to BRAC actions and facilities were warranted; and the Army Internal Management Control Program, as it related to the management of facilities at Fort Meade, was effective. The report contained no recommendations.

CR 93-206, "Management of Facilities at Bases Being Closed or Realigned Lexington-Blue Grass Army Depot, Lexington, Kentucky," January 19, 1993. The report stated that the Blue Grass Army Depot properly used and managed base closure funds. The report also stated that the depot was effectively executing the environmental compliance program; service contracts, construction projects, and repair and maintenance projects at the depot were needed; and the Army Internal Management Control Program, as it related to the management of facilities being closed or realigned, was generally effective. The report contained no recommendations.

SR 92-702, "Base Realignment and Closure Construction Requirements," August 12, 1992. The report stated that of the $656 million in BRAC MILCON requirements reviewed, supporting documentation was not adequate for requirements of $45.3 million. The report also stated that base realignment funding was not appropriate for $197 million of the BRAC MILCON requirements reviewed. The report recommended that the Army establish guidance for determining BRAC construction requirements. The Army agreed with the intent of the recommendation.

Naval Audit Service

also stated that the certified data collected and evaluated were reasonably accurate and complete and that management controls over the use of certified data during the analytical process were adequate. The report contained no recommendations.

Air Force Audit Agency

Project 92052012, "Management of the Air Force 1993 Base Closure and Realignment Evaluation Process - Phase 2," August 13, 1993. The report stated that commands provided reasonably accurate and consistent data to the Air Force Base Closure Working Group for 80 of the 95 bases reviewed. The report also stated that, for 15 of the 95 bases, the accuracy, consistency, and reasonableness of the data could not be determined because of insufficient supporting documentation. The report made no recommendations because management had completed data gathering for the FY 1993 base closure and realignment.


Project 1255312, "Air Force Administration of the Department of Defense (DoD) Base Closure Account," September 10, 1991. The report stated that Air Force internal controls were adequate to administer the Base Closure Account. The report made no recommendations.

Project 0185210, "Base Closure Facility Management," June 19, 1991. The report stated that Air Force planned projects costing $2.8 million at closing bases may not be needed. The report recommended that the Air Force issue specific facility selection criteria (quality-of-life, mission accomplishment, personnel health and safety, etc.) to be used at closing bases. The Air Force agreed to develop detailed facility management criteria.

Project 1175213, "Base Closure Environmental Planning," June 18, 1991. The report stated that the Air Force had adequate guidance for installation planners for use in developing environmental plans and actions necessary for bases to close and meet disposal dates. The report made no recommendations.
Appendix F. Organizations Visited or Contacted

Office of the Secretary of Defense
Comptroller of the Department of Defense, Washington, DC
Office of the Assistant Secretary of Defense (Production and Logistics), Washington, DC
Director for Command, Control, Communications, and Computer Systems, Joint Staff, Washington, DC
Contingency Support Division, Washington, DC
Joint Tactical Systems Division, Washington, DC
Joint Communications Support Element, MacDill Air Force Base, FL

Department of the Army
United States Army Medical Research and Development Command, Fort Detrick, MD
Army Institute of Dental Research, Washington, DC, and Fort Meade, MD
Letterman Army Institute of Research, San Francisco, CA
Walter Reed Army Institute of Research, Washington, DC
Army Corps of Engineers, Washington, DC
Jacksonville District, South Atlantic Division, Jacksonville, FL
Mobile District, South Atlantic Division, Mobile, AL
Northern Pacific Division, Seattle, WA
Simulation Training and Instrumentation Command, Army Materiel Command, Orlando, FL
Internal Review Office, Forces Command, Fort McPherson, GA
Space Utilities and Management Section, Master Planning Branch, Directorate of Engineering and Housing, Fort Lewis, WA
Army Audit Agency, Alexandria, VA

Department of the Navy
Chief of Naval Operations, Washington, DC
Deputy Chief of Naval Operations (Logistics), Washington, DC
Comptroller of the Navy, Washington, DC
Office of Budget and Reports, Washington, DC
Bureau of Naval Personnel, Washington, DC
Corrections and Programs Division, Washington, DC
Navy Occupational Development and Analysis Center, Washington, DC
Commander in Chief, Atlantic Fleet, Norfolk, VA
Commander, Naval Base, Philadelphia, PA
Commander, Naval Station, Philadelphia, PA
Department of the Navy (cont’d)

Chief of Naval Education and Training, Pensacola, FL
Chief of Naval Technical Training, Millington, TN
 Naval Training Center, Great Lakes, IL
 Naval Training Center, Orlando, FL
 Naval Education Training Program Management Support Activity, Pensacola, FL
 Training Command, Atlantic Fleet, Norfolk, VA
 Naval Damage Control Training Center, Philadelphia, PA
 Naval Training Systems Center, Naval Air Warfare Center, Orlando, FL
 Naval Bureau of Medicine and Surgery, Washington, DC
 National Naval Medical Center, Bethesda, MD
 Naval Hospital Great Lakes, IL
 Naval Medical Research and Development Command, Bethesda, MD
 Naval Dental Research Institute, Great Lakes, IL
 Naval Medical Research Institute, Bethesda, MD
 Naval Facilities Engineering Command, Alexandria, VA
 Chesapeake Engineering Field Division, Washington, DC
 Engineering Field Activity, Northwest, Silverdale, WA
 Northern Engineering Field Division, Philadelphia, PA
 Pacific Engineering Field Division, Pearl Harbor, HI
 Southern Engineering Field Division, Charleston, SC
 Naval Sea Systems Command, Washington, DC
 Naval Sea Logistics Center Detachment, Philadelphia, PA
 Naval Shipyard, Philadelphia, PA
 Naval Surface Warfare Center, Washington, DC
 Carderock Division, Bethesda, MD
 Annapolis Detachment, Annapolis, MD
 Naval Ship Systems Engineering Station, Philadelphia, PA
 Crane Division, Crane, IN
 Dahlgren Division, Dahlgren, VA
 White Oak Detachment, White Oak, MD
 Naval Coastal Systems Station, Panama City, FL
 Naval Undersea Warfare Center, Newport, RI
 Naval Undersea Warfare Center Detachment, Washington, DC
 Newport Division, Newport, RI
 New London Detachment, New London, CT
 Naval Supply Systems Command, Arlington, VA
 Naval Aviation Supply Office, Philadelphia, PA
 Naval Regional Contracting Center, Philadelphia, PA
 Space and Naval Warfare Systems Command, Washington, DC
 Research, Development, Test, and Evaluation Division, Naval Command Control
 and Ocean Surveillance Center, San Diego, CA
 Commander, Naval Base Seattle, WA, and Submarine Base Group Nine, Naval
 Submarine Base, Bangor, WA
 Commanding Officer, Naval Station Puget Sound, Seattle, WA
 Public Works Department, Naval Station Puget Sound, Seattle, WA
 Command Evaluation Office, Naval Station Puget Sound, Seattle, WA
 Staff Judge Advocate General, Pacific Fleet, Pearl Harbor, HI
 Inspector General, Pacific Fleet, Pearl Harbor, HI
Department of the Navy (cont'd)

Assistant Inspector General, Submarine Force Pacific Fleet, Pearl Harbor, HI
Internal Review Office, Naval Surface Force, San Diego, CA
Inspector General, Naval Reserve Forces Command, New Orleans, LA
Deputy Chief of Staff for Facilities, Naval Reserve Forces Command,
New Orleans, LA
Facilities Manager, Reserve Naval Construction Force, Construction Battalion
Center, Gulfport, MS
Naval Reserve Mobile Construction Battalion 18, Naval Station Puget Sound,
Seattle, WA
Director of Facilities, Naval Reserve Readiness Command Regions 19, 20, 22,
Treasure Island Naval Station, San Francisco, CA
Program Manager, Mobile Inshore Undersea Warfare, Naval Reserve Force,
New Orleans, LA
Chief Staff Officer, Inshore Undersea Warfare Group One, Navy and Marine Corps
Reserve Readiness Center, San Diego, CA
Mobile Inshore Undersea Warfare Reserve Unit 101, Naval Station Puget Sound,
Seattle, WA
Mobile Inshore Undersea Warfare Reserve Unit 102, Naval Reserve Center,
Spokane, WA
Commander, Region 22, Naval Reserve Readiness Command, Naval Station Puget
Sound, Seattle, WA
Base Operations Section, Marine Corps Reserve Force, New Orleans, LA
4th Landing Support Battalion, Marine Corps Reserve Center, Naval Station Puget
Sound, Seattle, WA

Department of the Air Force

Deputy Assistant Secretary of the Air Force (Installations), Washington, DC
Office of the Civil Engineer, Washington, DC
Civil Engineering Support Activity, Tyndall Air Force Base, FL
Office of the Deputy Chief of Staff (Plans and Operations), Washington, DC
Air Force Materiel Command, Wright-Patterson Air Force Base, OH
648th Support Group, Brooks Air Force Base, TX
Armstrong Laboratory, Brooks Air Force Base, TX
Armstrong Laboratory Simulator Research Facility, Williams Air Force Base, AZ
Air Training Command, Randolph Air Force Base, TX
47th Flying Training Wing, Laughlin Air Force Base, TX
82nd Flying Training Wing, Williams Air Force Base, AZ
Air Combat Command, Langley Air Force Base, VA
56th Fighter Wing, MacDill Air Force Base, FL
71st Air Control Squadron, MacDill Air Force Base, FL
Air Mobility Command, Scott Air Force Base, IL
437th Combat Support Group, Charleston Air Force Base, SC
Appendix F. Organizations Visited or Contacted

Non-Defense Organizations

American Association for Accreditation of Laboratory Animals, Rockville, MD
Veterans Affairs Medical Center, North Chicago, IL
Flad and Associates, Madison, WI
Appendix G. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense for Acquisitions and Technology
Assistant Secretary of Defense (Economic Security)
   Deputy Assistant Secretary of Defense (Economic Reinvestment and Base
   Realignment and Closure)
Assistant Secretary of Defense (Force Management and Personnel)
Assistant Secretary of Defense (Health Affairs)
Assistant Secretary of Defense (Public Affairs)
Comptroller of the Department of Defense

Department of the Army

Secretary of the Army
Assistant Secretary of the Army (Installation and Logistics)
Chief of Engineers, Army Corps of Engineers
Auditor General, Department of the Army
Inspector General, Department of the Army

Department of the Navy

Secretary of the Navy
Assistant Secretary of the Navy (Financial Management)
Assistant Secretary of the Navy (Installations and Environment)
Comptroller of the Navy
Commander, Naval Facilities Engineering Command
Auditor General, Naval Audit Service

Department of the Air Force

Secretary of the Air Force
Assistant Secretary of the Air Force (Financial Management and Comptroller)
Assistant Secretary of the Air Force (Manpower, Reserve Affairs, Installations, and
   Environment)
Auditor General, Air Force Audit Agency

Non-Defense Federal Organizations and Individuals

Office of Management and Budget
Appendix G. Report Distribution

National Security and International Affairs Division, Technical Information Center, 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 Committee on Armed Services
- Senate Committee on Governmental Affairs
- House Committee on Appropriations
- House Subcommittee on Defense, Committee on Appropriations
- House Committee on Armed Services
- House Subcommittee on Oversight and Investigations, Committee on Armed Services
- House Committee on Government Operations
- House Subcommittee on Legislation and National Security, Committee on Government Operations

Senator Barbara Boxer, U.S. Senate
Senator John H. Chafee, U.S. Senate
Senator Dennis DeConcini, U.S. Senate
Senator Christopher J. Dodd, U.S. Senate
Senator Lauch Faircloth, U.S. Senate
Senator Dianne Feinstein, U.S. Senate
Senator Bob Graham, U.S. Senate
Senator Phil Gramm, U.S. Senate
Senator Jesse A. Helms, U.S. Senate
Senator Ernest F. Hollings, U.S. Senate
Senator Kay Bailey Hutchison, U.S. Senate
Senator Joseph I. Lieberman, U.S. Senate
Senator Connie Mack, U.S. Senate
Senator John McCain, U.S. Senate
Senator Barbara A. Mikulski, U.S. Senate
Senator Carol Moseley-Braun, U.S. Senate
Senator Patty Murray, U.S. Senate
Senator Claiborne Pell, U.S. Senate
Senator Charles S. Robb, U.S. Senate
Senator Paul S. Sarbanes, U.S. Senate
Senator Paul Simon, U.S. Senate
Senator Gorton Slade, U.S. Senate
Senator Arlen Specter, U.S. Senate
Senator Strom Thurmond, U.S. Senate
Senator John W. Warner, U.S. Senate
Senator Harris Wofford, U.S. Senate
Congressman Herbert H. Bateman, U.S. House of Representatives
Congressman Henry Bonilla, U.S. House of Representatives
Congresswoman Maria Cantwell, U.S. House of Representatives
Congresswoman Karan English, U.S. House of Representatives
Congressman Thomas M. Foglietta, U.S. House of Representatives
Non-Defense Federal Organizations and Individuals (cont'd)

Congressman Sam Gejdenson, U.S. House of Representatives
Congressman Sam M. Gibbons, U.S. House of Representatives
Congressman Steny H. Hoyer, U.S. House of Representatives
Congressman Mike Kreidler, U.S. House of Representatives
Congressman H. Martin Lancaster, U.S. House of Representatives
Congressman Ronald K. Machtley, U.S. House of Representatives
Congressman Bill McCollum, U.S. House of Representatives
Congressman Jim McDermott, U.S. House of Representatives
Congresswoman Constance A. Morella, U.S. House of Representatives
Congresswoman Nancy Pelosi, U.S. House of Representatives
Congressman John E. Porter, U.S. House of Representatives
Congressman Arthur Ravenel, Jr., U.S. House of Representatives
Congressman Al Swift, U.S. House of Representatives
Audit Team Members

Paul J. Granetto Acting Director, Contract Management Directorate
Wayne K. Million Audit Program Director
Thomas W. Smith Audit Project Manager
Riccardo R. Buglisi Audit Team Leader
Anna C. Grannas Auditor
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B. DATE Report Downloaded From the Internet: 04/05/99

C. Report's Point of Contact: (Name, Organization, Address, Office Symbol, & Ph #): OAIG-AUD (ATTN: AFTS Audit Suggestions) Inspector General, Department of Defense 400 Army Navy Drive (Room 801) Arlington, VA 22202-2884

D. Currently Applicable Classification Level: Unclassified

E. Distribution Statement A: Approved for Public Release

F. The foregoing information was compiled and provided by: DTIC-OCA, Initials: ___VM___ Preparation Date 04/05/99

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