BASE CLOSURE AND REALIGNMENT BUDGET DATA FOR THE JOINT COMMUNICATIONS SUPPORT ELEMENT AND THE 71ST AIR CONTROL SQUADRON

Report No. 93-109

June 11, 1993
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
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<tr>
<td>ACC</td>
<td>Air Combat Command</td>
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<td>ACS</td>
<td>Air Control Squadron</td>
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<td>AFB</td>
<td>Air Force Base</td>
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<td>AFM</td>
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<td>BRAC</td>
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<td>Cost of Base Realignment Actions</td>
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<td>JCSE</td>
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<td>MILCON</td>
<td>Military Construction</td>
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June 11, 1993

MEMORANDUM FOR COMPTROLLER OF THE DEPARTMENT OF DEFENSE
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DIRECTOR, JOINT STAFF

SUBJECT: Audit Report on Base Closure and Realignment Budget Data for the Joint
Communications Support Element and the 71st Air Control Squadron
(Report No. 93-109)

We are providing this final report for your review and comments. Comments
on a draft report were considered in preparing this final report. This audit was
Years 1992 and 1993," December 5, 1991. The law prescribes that we evaluate
significant increases in the cost of military construction projects over the estimated
cost provided to the Commission on Base Realignment and Closure. This report is
one in a series of reports relating to FY 1994 military construction costs and addresses
the realignment of the Joint Communications Support Element to Charleston Air
Force Base, Charleston, South Carolina, and the 71st Air Control Squadron to
Seymour Johnson Air Force Base, Goldsboro, North Carolina.

DoD Directive 7650.3 requires that audit recommendations be resolved
promptly. The Air Force comments were not fully responsive. In addition, we
revised and readdressed recommendations to the Comptroller of the Department of
Defense. Therefore, we request the Air Force and the Comptroller of the Department
of Defense to provide comments on the unresolved recommendations by August 10,
1993. See the "Response Requirements Per Recommendation" section at the end of
each finding for unresolved recommendations and the specific requirements for
comments.

The courtesies and cooperation extended to the staff are appreciated. If
you have any questions on the audit, please contact Mr. Wayne K. Million, Program
Director, at (703) 692-2991 (DSN 222-2991) or Mr. Thomas Smith, Project
Manager, at (703) 692-2992 (DSN 222-2992). Appendix D lists the planned
distribution of the report.

Robert J. Lieberman
Assistant Inspector General
for Auditing
EXECUTIVE SUMMARY

Introduction. The audit was directed by Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991. The Public Law states that the Secretary of Defense shall 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). The Secretary of Defense is required to explain to Congress the reasons for the differences between the original project cost estimate provided to the Commission and the requested budget amount. The Inspector General, DoD, is required to review each military construction project for which a significant difference exists and to provide the results of the review to the congressional Defense committees. This report is one in a series of reports relating to FY 1994 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. This report provides the results of the audit of 11 projects valued at $28.6 million related to the realignment of the Joint Communications Support Element from MacDill Air Force Base, Florida, to Charleston Air Force Base, Charleston, South Carolina, and the 71st Air Control Squadron to Seymour Johnson Air Force Base, Goldsboro, North Carolina.

Audit Results. The Air Mobility Command did not adequately justify and document the military construction project for the Joint Communications Support Element realignment. In addition, the Air Force delayed funding for facility design and environmental studies related to the realignment of military construction projects and did not develop an adequate contingency operating plan for the Joint Communications Support Element. As a result, the estimated project costs for the Joint Communications Support Element realignment were potentially understated, the realignment was delayed, and 10 projects valued at $25.7 million were canceled (Finding A).

The Air Combat Command did not consider relocating existing movable facilities when developing realignment requirements and estimating realignment costs for the 71st Air Control Squadron. As a result, the $2.9 million of project costs could be reduced approximately $170,000 (Finding B).

On March 12, 1993, the Secretary of Defense recommended to the 1993 Commission that MacDill Air Force Base not be closed.
Internal Controls. Air Force internal controls requiring detailed justification and documentation for requirements and cost estimates for the realignment for Finding A either were not followed or were not effective; therefore, the requirements could not be validated or the cost estimates audited. We consider the weaknesses to be material. See Part I for details of the internal controls reviewed and Part II for details of the internal control weaknesses.

Potential Benefits of Audit. Implementation of the recommendations will allow DoD to put approximately $25.9 million of military construction funds to better use. Strengthening internal controls will help validate the accuracy of budget estimates for military construction projects resulting from base realignments and closures and could result in additional monetary benefits. However, we could not quantify the amount. Appendix B summarizes the potential benefits resulting from the audit.

Summary of Recommendations. We recommended that the Air Mobility Command determine and properly document the facility requirements for the Joint Communications Support Element and implement internal controls to verify that requirements are documented properly for future projects. We recommended that the Air Force Chief of Staff, in conjunction with the Joint Staff, develop a contingency operating plan for the Joint Communications Support Element and include the Joint Staff in all decisionmaking that affects the Joint Communications Support Element. Further, we recommended that the Comptroller of the Department of Defense withdraw $25.7 million from the MacDill Air Force Base FY 1994 base realignment and closure budget for the 10 Joint Communications Support Element realignment projects that were canceled, and reduce the FY 1994 base realignment and closure budget for MacDill Air Force Base approximately $170,000 for the project to realign the 71st Air Control Squadron to Seymour Johnson Air Force Base. We also recommended that the Air Combat Command utilize existing movable facilities to the extent possible during the realignment of the 71st Air Control Squadron.

Management Comments. The Joint Staff concurred with the report recommendations; we consider their comments responsive. The Air Force did not comment on the recommendation to implement internal control procedures to validate supporting documentation for the DD Forms 1391, "Military Construction Project Data." The Air Force agreed to put the projects for the Joint Communications Support Element realignment on hold pending the results of the 1993 Commission but did not agree to cancel the funding request for the projects. The Air Force also stated it would consider reuse of existing equipment for realigning the 71st Air Control Squadron but stated the realignment would be to Moody Air Force Base, Georgia, rather than Seymour Johnson Air Force Base. A full discussion of management comments is in Part II and the complete text of management comments is in Part IV.

Audit Response. The results of the 1993 Commission recommendations on whether to leave MacDill Air Force Base open and the final decision on the location of the 71st Air Control Squadron greatly affect the recommendations in the report. Accordingly, we revised and readdressed recommendations for the Comptroller of the Department of Defense to monitor and adjust funding for the projects to realign MacDill Air Force Base. Comments are requested from the Comptroller of the Department of Defense and additional comments are requested from the Air Force by August 10, 1993.
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This report was prepared by the Contract Management Directorate, Office of the 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 (the Secretary) 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 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, re-established 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 an additional 34 bases be closed and 48 bases be realigned, resulting in an estimated net savings of $2.3 billion for 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 shall ensure that the authorization amount DoD requests for each MILCON project associated with BRAC does not exceed the original estimated cost provided to the Commission. The Secretary is required to explain to Congress the reasons for the differences between the original project cost estimate provided to the Commission and the requested budget amount. 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.

The March 12, 1993, list of base closures and realignments the Secretary provided the 1993 Commission included recommendations to close 31 additional installations and realign 12 others to support a smaller and less costly military force structure. In addition, the Secretary recommended that the 1993 Commission reverse the 1991 Commission decision to close the airfield at MacDill Air Force Base (AFB), Tampa, Florida.

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 BRAC MILCON requirements were adequately supported, to determine whether improvements to real property facilities at closing installations were needed, and to evaluate the effectiveness of internal controls over BRAC actions. This report provides the results of audit of the realignment of the Joint Communications Support Element (JCSE) and the 71st Air Control Squadron (ACS).

Scope

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 $900 million budget submission. Thirteen base closure packages had increases from $1.9 million to $80.1 million. For our overall audit, we selected 8 of the 13 packages to review, each of which increased 12 percent or more over the cost estimate provided to the Commission. This report covers the MacDill AFB realignment package.

We examined the FY 1994 MILCON budget requests and related documentation regarding the realignment of JCSE from MacDill AFB to Charleston AFB, Charleston, South Carolina, and the 71st ACS from MacDill AFB to Seymour Johnson AFB, Goldsboro, North Carolina. We reviewed supporting documentation for the total of 11 realignment projects valued at $28.6 million. We did not rely on computerized data to conduct this review.

This economy and efficiency audit was made from January to April 1993 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 internal controls as were considered necessary. Appendix C lists the activities visited or contacted during the audit.

Internal Controls

We evaluated Air Force internal controls for planning, programming, validating, and documenting the MILCON requirements related to the JCSE and ACS realignment projects. Specifically, we reviewed the procedures for planning, programming, and budgeting for construction of facilities for the 11 realignment projects.
Introduction

We identified material internal control weaknesses for the realignment projects as defined by Public Law 97-255, Office of Management and Budget Circular A-123, and DoD Directive 5010.38. Air Force internal controls either were not followed or were not adequate to verify that the realignment analyses were based on supportable estimates and were auditable. Recommendation A.1.b., if implemented, will correct the internal control weaknesses. We could not determine the monetary benefits that can be realized by implementing the recommendation related to internal controls because the benefits will result from future decisions and budget estimates. A copy of the report will be provided to the senior official responsible for internal controls in the Department of the Air Force.

Prior Audits and Other Reviews

Since 1991, 22 audit reports have addressed DoD BRAC issues. Appendix A summarizes the reports.
Part II - Findings and Recommendations
Finding A. Joint Communications Support Element

The Air Mobility Command (AMC) did not adequately justify and document the facility requirements on the DD Forms 1391, "FY 1994 Military Construction Project Data," for the JCSE realignment to Charleston AFB. In addition, the Air Force delayed the funding for facility design and environmental studies, did not develop a contingency operating plan for JCSE, and did not keep Joint Staff officials involved in the realignment planning process. The inadequate documentation and planning occurred because AMC did not properly implement established Air Force MILCON procedures and internal controls for planning and programming MILCON projects for the JCSE realignment. The funding delays occurred because the Air Force did not want the realignment to exceed the original $10-million estimate provided to the 1991 Commission. As a result, if the 1991 Commission recommendations are implemented, the realignment package will be seriously underfunded and the JCSE realignment will be significantly delayed because 10 MILCON projects valued at $25.7 million related to the realignment are canceled.

Background

JCSE Mission. JCSE, a joint-service, quick-reaction communications command sponsored by the Joint Staff, executes the command and control support requirements for special operations and crises and emergency situations. The nature and sensitivity of the JCSE military mission requires access to an operational airfield.

Commission Realignment Recommendations. The 1991 Commission approved the Secretary's recommendation to discontinue airfield operations at MacDill AFB and to realign the base to an administrative base mission. The recommendation to close the MacDill AFB airfield was approved by the 1991 Commission based on the diminishing long-term military value of MacDill AFB, the ground encroachment problems, and the pressure on air training space around the airfield.

The 1991 Commission recommendation to realign JCSE from MacDill AFB to Charleston AFB was based on the force-structure plan submitted to Congress with the DoD FY 1992 budget request and the JCSE requirement for an operational airfield. Charleston AFB was selected as the realignment location based in part on a $10-million realignment cost estimate the Air Force sent to the 1991 Commission. The Chief of Staff of the Air Force directed AMC to conduct a site survey at MacDill AFB and Charleston AFB for the JCSE realignment. AMC established a realignment planning team to identify JCSE requirements, to perform a site survey at Charleston AFB, and to plan and implement the JCSE realignment.
In 1992, Hurricane Andrew totally destroyed Homestead AFB in southern Florida. In March 1993, the Secretary recommended that the 1993 Commission reconsider the 1991 Commission decision to close the MacDill AFB airfield. The Secretary recommended that the Air Force Reserve temporarily operate the MacDill AFB airfield as a reserve base, not open to civil use, to accommodate the reassignment of the 482nd Reserve Fighter Wing from Homestead AFB to MacDill AFB. In addition, the Secretary recommended that JCSE stay at MacDill AFB and not be realigned to Charleston AFB.

**Cost Estimating.** Air Force Regulation (AFR) 86-1, "Programming Civil Engineer and Appropriated Fund Resources," describes the detailed documentation needed to support estimated costs used in the DD Forms 1391 and establishes the requirement for documenting the detailed costs used to support the estimated cost of MILCON projects.


### Requirements Documentation

The AMC realignment planning team did not adequately document the requirements for the 10 MILCON projects associated with the JCSE realignment. The realignment planning team's DD Form 1391 estimates were not supported with adequate detail to validate the MILCON requirements. The realignment planning team could not provide us documentation to support the standard factors used to calculate the estimated costs for the 10 MILCON projects.

The table below shows the 10 MILCON projects and the unsupported estimated costs.

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<td>DKFX943060</td>
<td>Upgrade Base Utilities</td>
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Total Estimated Costs $25,694
Finding A. Joint Communications Support Element

The realignment planning team used two methods for estimating the requirements for the JCSE realignment funding requests. The smaller of these two estimates was then used to support the project cost on the DD Forms 1391.

To make a valid project estimate, MILCON planners must consider the standard requirement factors, the number of authorized personnel who will occupy a facility, and the amount of space needed for equipment. The realignment planning team did not adequately document the standard requirement factors and the methodology used to estimate the facility requirements for the realignment. As a result, we could not validate either the facility requirements related to the realignment or the proposed project cost.

Realignment Planning

In May 1991, the realignment planning team identified the JCSE MILCON requirements and estimated the realignment would cost about $42.7 million, excluding design costs. The estimate greatly exceeded the Air Force original $10 million cost estimate provided to the Commission and fostered a year-long search by the realignment planning team for a less-expensive solution. The Air Force Executive Review Committee directed the realignment planning team to conduct a second site survey in an attempt to reduce the MILCON estimate. The realignment planning team completed the second site survey in July 1991 after critically reviewing JCSE requirements and options. As a result of the second site survey, the realignment planning team determined that additional housing at Charleston AFB was not required for the JCSE realignment. Therefore, the MILCON projects for family housing and unaccompanied housing were removed from the realignment package, reducing the estimated costs about $15 million. However, the revised cost estimate still greatly exceeded the original $10-million cost estimate the Air Force sent to the 1991 Commission. Following a July 1992 base capacity analysis performed at Charleston AFB, the realignment planning team scrutinized the realignment plan once more but was still unable to identify a viable solution to the higher cost estimate.

We did not validate the space JCSE occupied at MacDill AFB nor could we validate the realignment planning team's space estimates because adequate documentation was not available. We determined that the $25.7 million reflected in the DD Forms 1391 to realign JCSE could still understimate the requirements because the realignment package did not include three JCSE facilities at MacDill AFB: a wash rack for heavy equipment, a parachute drying tower, and a parachute trainer "mock door trainer." Further, the $25.7-million estimate did not include the cost for moving ammunition bunkers away from the planned construction site at Charleston AFB. We were not able to estimate the total costs of the four projects that were excluded, but AMC officials estimate that moving the ammunition bunkers will cost $1 million. Therefore, the requirement would be understated by a minimum of $1 million.
Finding A. Joint Communications Support Element

Funding for Facility Design and Environmental Studies

In February 1992 AMC requested funding for an environmental impact study of JCSE MILCON projects. The request was approved in July 1992; however, Air Force officials did not release the funding until December 1992. The realignment planning team stated that the funding for facility design and environmental impact studies was delayed by the Air Force because the potential $25.7-million cost of JCSE realignment exceeded the original $10-million estimate the Air Force sent to the 1991 Commission. Withholding the funding for the facility design and environmental studies delayed construction of JCSE facilities at Charleston AFB. Therefore, adequate facilities would not be available for the realignment before the airfield at MacDill AFB was scheduled to close. Ultimately, the differences in cost estimates put the JCSE realignment on hold until the funding issues could be resolved.

JCSE Contingency Operating Plan

If JCSE is not successfully realigned to Charleston AFB before the MacDill AFB airfield closes, the JCSE readiness level will be adversely impacted. The Joint Staff had not developed an acceptable contingency operating plan to support the JCSE mission after March 1994, the projected MacDill AFB airfield closure date. Air Force officials knew in October 1992 that delaying funding for the facility design and environmental studies would negatively affect the JCSE realignment to Charleston AFB. However, the Air Force did not actively involve the Joint Staff in the realignment planning nor did the Air Force inform the Joint Staff of the potential delay in the realignment. Therefore, the Joint Staff was not aware that, because of delayed funding, JCSE would remain at MacDill AFB after the airfield closed.

In an October 1992 message, AMC notified the Office of the Chief of Staff of the Air Force that the MILCON timetable for the JCSE MILCON realignment projects had slipped beyond the projected date for closing the airfield at MacDill AFB and reiterated that JCSE needed an operational airfield to accomplish its mission. The Air Force Chief of Staff and the commanders of Air Combat Command (ACC) and AMC agreed to address the JCSE airfield requirement without Joint Staff involvement. The combined effort resulted in a tentative plan to use Tampa International Airport to support the JCSE airfield requirement after the MacDill AFB airfield closes. However, when notified of the Air Force plan, the Joint Staff and JCSE stated that, due to the nature and sensitivity of the JCSE mission, Tampa International Airport could not support the JCSE requirement for an operational airfield.
Finding A. Joint Communications Support Element

Internal Controls

The realignment planning team's estimates on the DD Forms 1391 for the JCSE realignment were based on incomplete or inadequate documentation. The estimates were based on requirements that were not adequately documented; therefore, the estimates could not be validated. Budget estimates based on invalid requirements can result in facilities that are either too large or too small. AFR 86-1 requires that the budget requests for MILCON projects be documented with clear and detailed supporting data. Accordingly, Air Force internal controls either were not followed or were not adequate to validate that the cost estimates on the DD Forms 1391 were fully supported with complete and accurate documentation. Not every MILCON project is subject to audit; therefore, to prevent the waste of funds, the Air Force must verify that internal controls are adequate and followed to ensure the cost estimates on DD Forms 1391 are valid and properly documented.

Recent Actions

In March 1993, the Air Force canceled the 10 MILCON projects totaling $25.7 million related to the JCSE realignment to Charleston AFB, but did not cancel the funding request. The Secretary recommended to the 1993 Commission that JCSE remain at MacDill AFB and that the MacDill AFB airfield remain operational.

Recommendations, Management Comments, and Audit Response

1. We recommend that the Commander, Air Mobility Command:

   a. Determine the facility requirements for the Joint Communications Support Element realignment based upon the standards established in Air Force Manual 86-2, "Civil Engineering Programming, Standard Facility Requirements."

Management Comments. The Air Force concurred with the recommendation, stating that, if the 1993 Commission determines that JCSE must realign to Charleston AFB, a new site survey will be conducted and the true requirements will be validated.

Audit Response. The Air Force response meets the intent of the recommendation.
Finding A. Joint Communications Support Element

b. Implement internal control procedures to validate supporting documentation for DD Forms 1391, "FY 1993 Military Construction Project Data."

Management Comments. The Air Force did not respond to the recommendation.

Audit Response. We request the Air Force provide comments on the recommendation in response to the final report.

2. We recommend that the Comptroller of the Department of Defense reduce the FY 1994 base closure and realignment authorization for the Joint Communications Support Element realignment by $25.7 million to reflect the 10 canceled military construction projects (DKFX943050, DKFX943051, DKFX943052, DKFX943053, DKFX943054, DKFX943056, DKFX943057, DKFX943058, DKFX943059, DKFX943060) and adjust the budget as appropriate based on the results of the 1993 Base Closure and Realignment Commission and any revised DD Forms 1391 submitted for the projects.

Management Comments. The Air Force partially concurred with the recommendation, agreeing to reduce the FY 1994 BRAC authorization by September 30, 1993. However, the Air Force stated that reducing the funding before the Commission accepts the recommendation to leave JCSE at MacDill AFB would be premature.

Audit Response and Readdressed Recommendation. The intent of the recommendation is to return the funding request for 10 canceled projects for realigning JCSE to Charleston AFB to the Base Closure Account until a decision is made on the realignment. We readdressed Recommendation A.2. to the Comptroller of the Department of Defense to ensure that the overall Air Force BRAC budget and funding are appropriately adjusted. We believe that the realignment requirements for the JCSE should be determined after the realignment decision is made and that the BRAC budget should reflect only current year requirements. We request the Comptroller provide comments in response to the final report.

3. We recommend that the Air Force Chief of Staff, in conjunction with the Director for Command, Control, Communications, and Computer Systems, Joint Staff:

   a. Develop a contingency operating plan to adequately satisfy the Joint Communications Support Element mission requirements in the event the MacDill Air Force Base airfield closes.

Management Comments. The Joint Staff concurred with the recommendation. The Air Force concurred with the recommendation and stated that both the Joint Staff and the Air Force investigated the use of Tampa International Airport as an alternative to the airfield at MacDill AFB but that the Joint Staff opposes the use of Tampa International Airport for operational reasons. Further, the use of Tampa International Airport as an alternative was presented to the Director of the Joint Staff, who has not accepted or rejected the plan.
Finding A. Joint Communications Support Element

Audit Response. Although the Air Force considers the Tampa International Airport acceptable, the Commander, JCSE, believed the mission would be adversely affected if the Tampa International Airport was used to support the JCSE airfield requirement. We request the Air Force, in coordination with JCSE, provide a completion date for the recommended action.

b. Establish procedures to include the Joint Staff in any future planning and decisionmaking affecting the Joint Communications Support Element mission.

Management Comments. The Air Force and Joint Staff concurred with the recommendation and stated that procedures would be established to include the Joint Staff in future planning and decisionmaking that affects the JCSE mission. The Deputy Assistant Secretary of the Air Force (Installations) stated that the Air Force had included representatives from the Joint Staff in each site survey and in meetings that assessed alternatives for an airfield should facilities at Charleston AFB not be available before the airfield at MacDill AFB closes.

Audit Response. We agree that representatives from the Joint Staff were included in the site surveys. However, correspondence between the Air Force Chief of Staff and the commanders of ACC and AMC showed that the Joint Staff representatives did not participate in contingency operations planning for the JCSE airfield requirement. We request the Air Force provide additional comments regarding how it plans to establish and implement procedures that will include the Joint Staff in decisionmaking that affect JCSE operations.

4. We recommend the Air Force Chief of Staff put on hold all Joint Communications Support Element realignment activities until the 1993 Base Closure and Realignment Commission makes a final decision whether or not to proceed with the realignment and until Air Mobility Command provides a realistic cost estimate for the realignment.

Management Comments. The Air Force concurred with the recommendation.

Audit Response. The Air Force comments do not detail the planned actions. We request the Air Force provide additional comments when responding to the final report.
**Response Requirements Per Recommendation**

Responses to the final report are required from the addressees shown for the items indicated with an "X" in the chart below.

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*IC = material internal control weakness; M = monetary benefits
Finding B. 71st Air Control Squadron

ACC did not consider moving existing facilities at MacDill AFB to Seymour Johnson AFB to reduce the cost of realigning the 71st ACS. ACC used the Air Force standard facility design criteria to develop the requirements for and to justify the 71st ACS BRAC MILCON project but did not evaluate all the existing facilities to determine the most economical means of satisfying the requirement for the 71st ACS realignment. As a result, existing moveable facilities were not considered, and the MILCON project costs could potentially be reduced by about $170,000 if the movable facilities were relocated to Seymour Johnson AFB.

Background

Air Force project VKAG943050, "71st TAC Control Operations Facility," was to construct a standard-design tactical control operations facility at Seymour Johnson AFB in which to realign the 71st ACS mission at an estimated cost of $2.9 million. The project provides all in-garrison facilities to accommodate the 71st ACS mission and to maintain the 71st ACS operational capability.

No criteria exist in the Military Handbook 1190, "Facility Planning and Design Study," for the 71st TAC control operations facility project; however, ACC used the standard design factors suggested in AFM 86-2 to develop a standard facility design for a tactical operations control facility that is suitable for all air control squadrons.

Use of Existing Facilities

ACC documentation fully supported the facility requirements and estimated costs on the DD Form 1391. However, ACC did not consider the potential use of existing moveable facilities at MacDill AFB to satisfy some of the 71st ACS requirements at Seymour Johnson AFB. For example, the 71st ACS currently uses a paint booth, a fuel storage tank, storage buildings, and a radar tower at MacDill AFB that are moveable and that could be moved to Seymour Johnson AFB. Moving these items will reduce new-facility construction costs. The DD Form 1391 for the 71st ACS MILCON project at Seymour Johnson AFB includes the cost of a paint booth ($95,000) and fuel storage tank ($75,000). If the paint booth and fuel storage tank were moved from MacDill AFB to Seymour Johnson AFB, the DD Form 1391 could be reduced about $170,000.
Recommendations, Management Comments, and Audit Response

1. We recommend that the Commander, Air Combat Command, use existing movable facilities at MacDill Air Force Base to the maximum extent possible to satisfy the 71st Air Control Squadron facility requirements for Air Force project VKAG943050 at Seymour Johnson Air Force Base.

Management Comments. The Air Force explained that the 71st ACS will not relocate to Seymour Johnson AFB. The Air Force decision was made on May 27, 1993, to move the 71st ACS to Moody AFB, Georgia. The Air Force stated that the movable facilities at MacDill AFB will be considered in the realignment estimate.

2. We recommend that the Comptroller of the Department of Defense reduce the Air Force FY 1994 base realignment and closure budget for MacDill AFB $170,000 (project VKAG943050) to offset the cost of existing facilities that could be reused for the 71st Air Control Squadron realignment, and adjust the budget as appropriate based on revised DD Forms 1391 submitted when the project is relocated to Moody Air Force Base.

Management Comments. The Air Force agreed to consider reuse of the existing equipment in the MILCON estimate to relocate the 71st Air Control Squadron to Moody AFB and to submit the requirements on a valid DD Form 1391 by May 30, 1993. The tentative new program amount for the new project at Moody AFB is $2.9 million, including the reuse of existing equipment.

Audit Response and Readdressed Recommendation. The Air Force comments do not state whether the 71st ASC will stay or move if the Commission decides to keep MacDill AFB open. Because of the uncertainties involved, and because the new program amount with reuse of equipment at Moody Air Force Base is the same as it was for the project at Seymour Johnson Air Force Base, the Air Force comments indicate a lack of commitment to reuse the existing equipment. We revised and readdressed the recommendation to the Comptroller of the Department of Defense to ensure that the overall Air Force BRAC budget and funding are appropriately adjusted.
Response Requirements Per Recommendation

Responses to the final report are required from the addressees shown for the items indicated with an "X" in the chart below.

<table>
<thead>
<tr>
<th>Number</th>
<th>Addressee</th>
<th>Response Should Cover:</th>
</tr>
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<tbody>
<tr>
<td>2.</td>
<td>Comptroller</td>
<td>Concur/Nonconc</td>
</tr>
<tr>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

*M = monetary benefits
Part III - Additional Information
Appendix A. 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's 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. GAO recommended improvements to program oversight, cost calculations, and data documentation. GAO 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 Savings 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 any recommendations.

NSIAD 91-224S (OSD Case No. 8703S), "Military Bases, Letters and Requests Received on Proposed Closures and Realignments," May 17, 1991. The report consisted of letters from members of Congress, local government officials, and private citizens expressing their concerns to the Defense Base Closure and Realignment Commission. The audit report did not include findings, recommendations, or management comments.

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.
Inspector General, DoD

Report No. 93-108, "Quick-Reaction Report on 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 AFB to Orlando, Florida and overstated the $2.1 million project for moving the Plastic Media Blast Module from Williams AFB to Laughlin AFB, Texas by $810,000 to $1.26 million. The report recommended revising and resubmitting the project estimates and reduce the budget requests by $5.2 million to $5.6 million. The Air Force decided not to move the Laboratory and eliminated the $4.4 million Laboratory project from the budget. The Air Force agreed to reduce the Module cost estimate by $550,000.

Report No. 93-101, "Quick-Reaction Report on Base Closure and Realignment Data for the Naval Station Puget Sound (Sand Point)," May 26, 1993. The report stated that for 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 realignments of the Naval Station. Also, the Navy activities did not consider the most economical use of existing facilities. 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 of the $4.17 million related to six projects and cited revised estimates or requirements. The Navy did not agree with a reduction of $490,000 related to one project stating that the project was at the 100-percent design stage and that redesign costs and further delays for redesign would not be cost- or time-effective. Currently, we are waiting for additional Navy comments on the amounts in disagreement.

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 summery of seven prior audit reports on MILCON requirements for seven base closure and realignment 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 Closure and Realignment Budget Data for the Collocations of Army and Navy Blood and Dental Research Programs," May 24, 1993. The report stated for three BRAC MILCON projects with estimated costs of $24.2 million, that the collocating Army and Navy blood research programs could use existing facilities for the blood research facility and the applications laboratory, which could reduce costs $16.3 million. Collocating dental research programs could also use existing
facilities, which could save $2.4 million. The report also recommended that the Navy extend the lease for the Army blood research program. The Navy did not agree with the report recommendations and stated that the Navy feels that the spacing plans are valid and legitimate requirements that satisfy the intent of BRAC recommendations and Project Reliance initiatives. We disagreed with the Navy comments. Currently, we are waiting for additional Navy comments.

Report No. 93-095, "Quick-Reaction Report on Base Closure and Realignment Budget Data for the Naval Station, Philadelphia, Pennsylvania, and Naval Training Center, Great Lakes, Michigan," May 5, 1993. The report stated that a project to renovate Naval Aviation Supply Office facilities for $2 million 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 Navy agreed with the recommendation for a $13.7 million reduction in the estimated costs related to relocation of the Training Center but did not agree with the recommended adjustments to the renovation projects for the Naval Aviation Supply Office facilities.

Report No. 93-094, "Quick-Reaction Report on Base Closure and Realignment Budget Data for the Naval Shipyards, 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 within a justified cost. 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 is questionable. No comments were received.

Report No. 93-092, "Report on Base Closure and Realignment Budget Data for the Naval Surface Warfare Center," April 28, 1993. The report stated that, for two MILCON projects with budget costs of $36.5 million, one project was overstated $4.7 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.

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 $3.5 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 another 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 and downsized the projects during the audit.
Appendix A. Summary of Prior Audits and Other Reviews

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.

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 states 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 either not supported or 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.
Appendix A. Summary of Prior Audits and Other Reviews

Army Audit Agency

SR 92-702, "Base Realignment and Closure Construction Requirements," August 12, 1992. The report stated that BRAC funding was not appropriate for four projects totaling $38.2 million because either the projects were not valid BRAC requirements or because alternatives to new construction were not considered. The report recommended that the Army establish guidance for determining BRAC construction requirements. The Army agreed with the intent of the recommendation.

Air Force Audit Agency

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 B. Summary of Potential Benefits Resulting From Audit

<table>
<thead>
<tr>
<th>Recommendation Reference</th>
<th>Description of Benefit</th>
<th>Amount and/or Type of Benefit</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.1.a.</td>
<td>Economy and Efficiency. Determines the standard JCSE requirements based on standard facility design.</td>
<td>Undeterminable.¹</td>
</tr>
<tr>
<td>A.1.b.</td>
<td>Internal Controls. Establishes procedures to validate that cost estimates include detailed data that are documented and maintained.</td>
<td>Nonmonetary.</td>
</tr>
<tr>
<td>A.2.</td>
<td>Economy and Efficiency. Reduces the FY 1994 BRAC MILCON budget and revises funding to reflect resubmitted project requirements.</td>
<td>Funds put to better use of $25.7 million in the Base Closure Account.²</td>
</tr>
<tr>
<td>A.3.a.</td>
<td>Economy and Efficiency. Develops a contingency operating plan for JCSE.</td>
<td>Nonmonetary.</td>
</tr>
<tr>
<td>A.3.b.</td>
<td>Economy and Efficiency. Establishes procedures to include the Joint Staff in decisionmaking that affects JCSE.</td>
<td>Nonmonetary.</td>
</tr>
<tr>
<td>A.4.</td>
<td>Economy and Efficiency. Puts JCSE MILCON BRAC projects on hold.</td>
<td>Undeterminable.³</td>
</tr>
</tbody>
</table>

See footnotes at end of appendix
Appendix B. Summary of Potential Benefits Resulting From Audit

B.1. Economy and Efficiency.
     Reuses existing facilities.
     Undeterminable.\textsuperscript{4}

B.2. Economy and Efficiency.
     Reduces the FY 1994 BRAC MILCON budget for equipment
     that can be reused and revises funding to reflect resubmitted
     project requirements.
     Funds put to better use of $170,000 in the Base Closure
     Account.\textsuperscript{2}

\textsuperscript{1}We could not quantify the monetary benefits that could be realized from using standard facility design for the JCSE realignment requirements.

\textsuperscript{2}The actual monetary benefits will be determined after the 1993 Base Closure and Realignment Commission determines whether to keep MacDill AFB open. If the base is closed, the monetary benefits will be based on the difference between the improved supported cost estimate and the previously submitted cost estimate.

\textsuperscript{3}Identified monetary benefits are included in Recommendation A.2.

\textsuperscript{4}Additional monetary benefits may occur when the Air Force revises the construction estimates to reflect the reuse of existing facilities. The identified monetary benefits are included in Recommendation B.2.
Appendix C. Activities 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 Air Force

Office of the Deputy Chief of Staff (Plans and Operations), Washington, DC
Office of the Civil Engineer, Washington, DC
Civil Engineering Support Activity, Tyndall Air Force Base, FL
Headquarters, 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
Headquarters, Air Mobility Command, Scott Air Force Base, IL
437th Combat Support Group, Charleston Air Force Base, SC
Appendix D. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense for Acquisitions
Assistant Secretary of Defense (Production and Logistics)
    Deputy Assistant Secretary of Defense (Installations)
Comptroller of the Department of Defense
Director for Command, Control, Communications, and Computer Systems, Joint Staff
    Chief, Contingency Support Division
    Chief, Joint Tactical Systems Division
    Commanding Officer, Joint Communications Support Element

Department of the Air Force

Secretary of the Air Force
Assistant Secretary of the Air Force (Financial Management and Comptroller)
Chief of Staff of the Air Force
    Deputy Chief of Staff of the Air Force (Plans and Operations)
Commander, Air Combat Command
    Commanding Officer, 56th Fighter Wing
    Commanding Officer, 71st Air Control Squadron
Commander, Air Mobility Command
    Commanding Officer, 437th Combat Support Group
Office of the Civil Engineer
    Commanding Officer, Civil Engineering Support Activity
Auditor General, Air Force Audit Agency

Non-Defense Activities

Office of Management and Budget
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 Committee on Government Operations
    House Subcommittee on Legislation and National Security, Committee on
        Government Operations
Non-Defense Activities (cont'd)

Senator Paul Coverdell, U.S. Senate
Senator Lauch Faircloth, U.S. Senate
Senator Bob Graham, U.S. Senate
Senator Jesse A. Helms, U.S. Senate
Senator Ernest F. Hollings, U.S. Senate
Senator Connie Mack, U.S. Senate
Senator Sam Nunn, U.S. Senate
Senator Strom Thurmond, U.S. Senate
Congressman Sam M. Gibbons, U.S. House of Representatives
Congressman Martin Lancaster, U.S. House of Representatives
Congressman Arthur Ravenel, Jr., U.S. House of Representatives
Congressman J. Roy Rowland, U.S. House of Representatives
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Part IV - Management Comments
Department of the Air Force Comments

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

SUBJECT: Draft Quick-Reaction Report on Base Closure and Realignment Budget Data
for the Joint Communications Support Element and the 71st Air Control
Squadron (Project No. 3CG-0013.02) - INFORMATION MEMORANDUM

This is in reply to your memorandum to the Assistant Secretary of the Air Force
(Financial Management and Comptroller) requesting Air Force comments on subject report.

A clarification needs to be made to your "Background" portion of the report (page 7)
on the Joint Communications Support Element relocation from MacDill AFB to Charleston
AFB. The DoD Base Closure and Realignment Report (March 1993) actually recommends
that "Air Force Reserve (AFRES) temporarily operate the air field as a reserve base, not open
to civil use, until it can be converted to a civil airport. This will accommodate the
recommended reassignment of the 482nd Fighter Wing (AFRES) from Homestead AFB to
MacDill AFB and its conversion to KC-135 tankers. The Joint Communications Support
Element (JCSE) will not be transferred to Charleston AFB, South Carolina, as recommended
in 1991, but instead, will remain at MacDill AFB." The Air Force did not ask the
Commission to reconsider the actual closure of the airfield at MacDill.

The first DoD (IG) recommendation calls for validating the true facility requirements
for the JCSE.

DoD(IG) COMMENTS:

1a. Determine the facility requirements for the Joint Communications Support
Element realignment based upon the standards established in Air Force Manual 86-2, "Civil
Engineering Programming, Standard Facility Requirements."

1b. Implement internal control procedures to validate supporting
documentation for DD Forms 1391, FY 199_ Military Construction Project Data."

AIR FORCE COMMENTS: Concur. If the 93 Commission determines that the Joint
Communications Support Element must actually move to Charleston AFB, Air Mobility
Command will conduct a new site survey and validate the true requirements (including the
wash rack for heavy equipment, a parachute drying tower and a parachute trainer referenced in your report).

The second DoD(IG) recommendation calls for reducing the FY 1994 BRAC MILCON authorization by $25.6 million to reflect the canceled requirement.

DoD(IG) COMMENTS: We recommend that the Assistant Secretary of the Air Force (Financial Management and Comptroller) reduce the FY 1994 Base Closure and Realignment authorization for the Joint Communications Support Element realignment by $25.6 million to reflect the 10 canceled military construction projects.

AIR FORCE COMMENTS: Partially concur. If the 93 Commission accepts our recommendations (approximately September 30, 1993), we will reduce the FY 1994 BRAC MILCON authorization. Action to reduce the funding at this time is premature because the funding will be required to support the move to Charleston AFB if the Commission does not accept our recommendations.

The third DoD(IG) recommendation calls for developing a contingency operating plan (in conjunction with the Joint Staff) in the event that the MacDill AFB airfield closes.

DoD(IG) COMMENTS: 3. We recommend that the Air Force Chief of Staff, in conjunction with the Director for Command, Control, Communication and Computer Systems, Joint Staff:

a. Develop a contingency operating plan to adequately satisfy the Joint Communications Support Element mission requirements in the event the MacDill Air Force Base airfield closes.

b. Establish procedures to include the Joint Staff in any future planning and decision making affecting the Joint Communications Support Element mission.

AIR FORCE COMMENTS: Concur. However, it must be noted that the Air Force actively sought and obtained the participation of the Director of the Joint Staff and Director for Command, Control Communication and Computer Systems, Joint Staff (J-6) staff in planning this realignment. The J-6 staff was represented on each of the site surveys that addressed the relocation and held several meetings with Air Force representatives to address the relocation as well as assess alternative plans should facilities at Charleston not be available prior to the scheduled MacDill AFB runway closure. Both temporary and permanent use of Tampa International Airport (TIA) by the JCSE were investigated by both staffs. Although the J-6 staff opposes the use of TIA for operational reasons, the Air Force maintains that it is a workable solution. This option was presented to the Director of the Joint Staff who has not excluded the use of TIA as an alternative.

The fourth DoD(IG) recommendation calls for the Air Force to place on hold all JCSE realignment activities until the 1993 Base Closure and Realignment Commission makes a final decision and Air Mobility Command provides realistic cost estimates.
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MEMORANDUM FOR THE ASSISTANT INSPECTOR GENERAL FOR AUDITING
OFFICE OF THE INSPECTOR GENERAL DEPARTMENT OF
DEFENSE

Subject: Draft Quick-Reaction Report on Base Closure and
Realignment Budget Data for the Joint Communications
Support Element and the 71st Air Control Squadron
(Project No. 3CG-0013.02)

1. The Joint Staff concurs with the finding and
recommendations listed in subject document concerning the Joint
Communications Support Element.

2. Joint Staff point of contact is Major Bill Staton, USAF,
J6J, extension 35384.

[Signature]
ALBERT J. EDWARDS
Lieutenant General, USAF
Director for Command,
Control, Communications, and
Computer Systems
Audit Team Members

David K. Steensma  Director, Contract Management Directorate
Wayne K. Million  Audit Program Director
Thomas W. Smith  Audit Project Manager
Roy Tokeshi  Senior Auditor
John Delaware  Senior Auditor
Ron Blake  Auditor
Cynthia Williams  Auditor
Sara Sims  Auditor
Amy Weaver  Auditor
Frank Ponti  Statistician
Doris Reese  Administrative Support
INTERNET DOCUMENT INFORMATION FORM

A. Report Title: Base Closure and Realignment Budget Data for the Joint Communications Support Element and the 71st Air Control Squadron

B. DATE Report Downloaded From the Internet: 05/02/99

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 05/02/99

The foregoing information should exactly correspond to the Title, Report Number, and the Date on the accompanying report document. If there are mismatches, or other questions, contact the above OCA Representative for resolution.