

gh (12)  
R16**TALKING PAPER: AFAA AUDIT OF 2005 BRAC COBRA**  
*(Project F2004-FB4000-0095.000)*

**Policy.** SAF/IEBB BRAC COBRA Scenario Documentation policy memorandum, dated 27 January 2005, established minimum documentation requirements.

**Objective.** As of 8 March 2005, we reviewed documentation for three scenarios approved for release to the ISG.

- Assessed compliance with documentation requirements.
- Traced source data through the methodology used in arriving at values entered into COBRA.

**Interim Audit Results.**

- Scenario documentation was improved but not fully in compliance with SAF/IEBB policy (AF/DP and team leads). As a result, unable to trace source data through the methodology used in arriving at values entered into COBRA (AF/DP and team leads).
- Two Air Force processes deviated from COBRA instructions (audit work on-going to assess impact of alternative processes).
  - ◆ Manual entry of MILCON costs to COBRA rather than allowing COBRA to compute.
  - ◆ Manual entry of non-BRAC programmed personnel changes to COBRA.

**Interim Recommendations.**

- Continue to improve supporting documentation (AF/DP and team leads).
  - ◆ Document standard processes used in computing data for input to COBRA.
  - ◆ Document deviations from standard processes.
  - ◆ Create pointers from functional activity computations to data sources (stored in the source document library).
- Create library of source documents (AF/IL, AF/DP, and team leads).