

**DEPARTMENT OF THE AIR FORCE**

AIR FORCE AUDIT AGENCY

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21 April 2004

MEMORANDUM FOR SAF/AA

FROM: AFAA/Northeast Area Audit Office
1535 Command Drive, Suite E306
Andrews AFB, MD 20762-7002

SUBJECT: Closure Memorandum – 2005 Base Realignment and Closure – Joint Cross Service – Group (JCSG) Data Collection (Project F2004-FB4000-00081.0025)

1. This memorandum provides the results of our evaluation of the sampled HAF/SAF organizations responses to the 2005 Base Realignment and Closure Data Call 1. We performed this audit to validate the Air Force 2005 Base Realignment and Closure process, as directed by the Secretary in his memorandum, 2005 Base Realignment and Closure (BRAC), 26 November 2002.
2. At the HAF/SAF organizations in our sample, we compared procedures for processing, certifying, and securing 2005 BRAC data manually and within the Air Force Web-Based Installation Data Gathering Entry Tool (WIDGET) with the procedures established in the Air Force Internal Control Plan for 2005 BRAC. We also compared the 2005 BRAC Data Call 1 questionnaire responses entered into WIDGET to available supporting worksheets and source documents. We completed audit fieldwork on 25 March 2004. We discussed results with management on 14 April 2004. (Reference Attachment 2 for audit objectives, methodology, and disclosure)
3. Results disclosed that, in general, HAF/SAF organization 2005 BRAC responders in our sample adequately complied with the Air Force 2005 BRAC Internal Control Plan for processing data. However, certifying and security procedures for data needed improvement. In addition, the HAF/SAF organizations answers to the 2005 BRAC questionnaire were not always valid and adequately supported.
 - a. Certification pages had not been completed for all of the answers in three out of twelve of the sampled organization Master Files. The certification pages are being added to the answers.
 - b. Supporting documentation did not consistently contain the required disclaimer. All information (files, data, correspondence, documents and materials including electronic media, such as e-mails or audit working papers) in support of the Air Force

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BRAC process are deemed deliberative and/or sensitive and require the approved statement (Deliberative Document - For Discussion Purposes Only; Do Not Release Under Freedom of Information Act) either as a header and/or footer, as appropriate, and is not releasable outside Air Force and DoD channels. The base questionnaire, its answers, and any other documents/data/correspondence are considered sensitive and are not releasable to the public, until DoD forwards its recommendations to the Defense Base Closure and Realignment Commission. See Chart 1 in Attachment 1 for specifics.

c. Based on a sample of 12 organizations, we identified 4 organizations with invalid answers to questions, 1 organization with answers that were not supported, and 2 organizations with answers using a source other than the recommended source. See Chart 2 and Chart 3 in Attachment 1 for specifics.

4. During the audit, the above issues were brought to the attention of the answerers for the 12 organizations and corrective actions have been completed or are planned. See Chart 2 and Chart 3 in Attachment 1 for specifics.

5. We provided this memorandum to SAF/AA and other interested officials. Management officials agreed with the conclusions presented in this memorandum and stated they are taking action to correct errors.



DENNIS N. FRENCH
Chief, Northeast Area Audit Office

Attachments:

1. Charts
2. Audit Objectives, Methodology, and Disclosure
3. Points of Contact and Distribution

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Chart 1 Derivative Document Statement			
	Missing Disclaimer	Disclaimer Added	Disclaimer Planned
AF/CCC	Yes	Yes	
AF/IL	Yes	Yes	
AF/JA	Yes		Yes
AF/RE	Yes		Yes
AF/TE	Yes	Yes	
AF/XI	Yes		Yes
AF/XP	Yes	Yes	
AF-CIO	Yes	Yes	
AFSAA/SAPI	Yes	Yes	
SAF/GC	Yes	Yes	
SAF/IE	Yes	Yes	
SAF/MR	Yes	Yes	

Chart 2 Invalid Answers				
	Questions Answered	Invalid Answers	Answers Corrected	Corrections Planned
AF/CCC	6	0	N/A	N/A
AF/IL	13	4	1	3
AF/JA	5	4	0	4
AF/RE	10	7	0	7
AF/TE	2	0	N/A	N/A
AF/XI	5	3	1	2
AF/XP	5	0	N/A	N/A
AF-CIO	5	0	N/A	N/A
AFSAA/SAPI	5	0	N/A	N/A
SAF/GC	5	0	N/A	N/A
SAF/IE	6	0	N/A	N/A
SAF/MR	6	0	N/A	N/A

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Chart 3 Supported Answers					
	Questions Answered	Not Supported	Not Recommended Source	Support Obtained	Support Planned
AF/CCC	6	0	0	N/A	N/A
AF/IL	13	0	0	N/A	N/A
AF/JA	5	4	0	0	4
AF/RE	10	0	7	7	N/A
AF/TE	2	0	0	N/A	N/A
AF/XI	5	0	1	1	N/A
AF/XP	5	0	0	N/A	N/A
AF-CIO	5	0	0	N/A	N/A
AFSAA/SAPI	5	0	0	N/A	N/A
SAF/GC	5	0	0	N/A	N/A
SAF/IE	6	0	0	N/A	N/A
SAF/MR	6	0	0	N/A	N/A

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AUDIT OBJECTIVES, METHODOLOGY, AND DISCLOSURE

1. **Audit Objective.** The overall objective of this centrally directed review was to assess the reliability of data collected for Air Force and Joint Cross-Service Group use during the 2005 Base Realignment and Closure (BRAC) Data Call 1. Specifically, for this portion of the review, the audit determined whether Air Force personnel at HAF/SAF organizations at the Pentagon:

a. Properly processed, certified, and secured data in accordance with the Air Force BRAC 2005 Internal Control Plan.

b. Provided valid data and adequate documentation to support responses.

2. **Criteria.** Guidance used to accomplish this audit included the Air Force 2005 BRAC Internal Control Plan and the Air Force BRAC Operating Instruction 04-1, *Base Realignment and Closure (BRAC) Guidelines for BRAC Data Calls*.

3. **Extent of Coverage.**

a. **Audit Test.** To accomplish our audit objectives, we reviewed the Master Files at each organization. In addition, we verified the accuracy of all computations used to develop answers for all sample questions by re-calculating the data provided. Furthermore, we compared the responses in WIDGET to source documents for each sample question. Finally, we conducted a second review of the Master Files to verify corrections to answers and additions made to the Master File.

b. **Computer Controls.** We relied on data from WIDGET without reviewing the general and application controls over the system. However, AFAA has an audit in progress to review these controls, Base Realignment and Closure Data Collection System (Project F2003-FB4000-0924.000). Preliminary results of this audit indicate that, as designed, the BRAC data collection system should meet the goal of providing an unbroken chain of accountability for installation information. Therefore, we believe WIDGET data was reliable for drawing audit conclusions.

c. **Audit Standards.** We conducted this audit in accordance with generally accepted government auditing standards and reviewed documentation covering the period 30 September 2003 to 12 March 2004.

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4. **Prior Audit Coverage.** We did not identify any Air Force Audit Agency, DoD Inspector General, or General Accounting Office reports issued to HAF/SAF within the past 5 years that related to our specific objectives.

5. **Discussion with Responsible Officials.** We discussed this memorandum with the Division Chief SAF/IEBB and other interested officials. Management was advised this review was part of an Air Force-wide evaluation of the 2005 BRAC – Air Force Data Call 1 Validation (Project F2004-FB4000-0079.000) and 2005 BRAC – Joint Cross-Service Group (JCSG) Data Collection (Project F2004-FB4000-00081.000). Therefore, selected data not contained in this memorandum, as well as data contained herein, may be included in a related Air Force report of audit.

6. **Freedom of Information Act.** This document contains information exempt from mandatory disclosure under the Freedom of Information Act. The disclosure/denial authority prescribed in Air Force Policy Directive 65-3 and Air Force 2005 BRAC Internal Control Plan will make all decisions relative to the release of this memorandum to the public.

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POINTS OF CONTACT AND DISTRIBUTION

Points of Contact

AFAA/Northeast AAO
1535 Command Drive, Suite E306
Andrews AFB, MD 20762-7002

Mr. Dennis M. French, Office Chief
DSN 857-9097
Commercial (240) 857-9097

Ms. Candace N. Milbry, Team Chief

Mr. Roger E. Murr, Auditor-in-Charge

Ms. Linda Tranter, Auditor

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