



DEPARTMENT OF THE AIR FORCE

AIR FORCE AUDIT AGENCY

15 April 2004

MEMORANDUM FOR HQ AFMC/CC

FROM: AFAA Wright-Patterson Area Audit Office (AFAA/WP)
Building 52, Room 101, Area B
2475 K Street
Wright-Patterson AFB OH 45433-7641

SUBJECT: Closure Memorandum – 2005 Base Realignment and Closure – Air Force Data Call 1 Validation (Project F2004-FB4000-0079.041) and 2005 Base Realignment and Closure – Joint Cross-Service Group (JCSG) Data Collection (Project F2004-FB4000-0081.041)

1. This memorandum provides the results of our evaluation of the Air Force Materiel Command (AFMC) 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 AFMC, we compared procedures for securing, processing, and certifying 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 Base Realignment and Closure. We also compared the processes used to ensure consistency with BRAC Data Call 1 questionnaire responses among subordinate installations. We further reviewed the adequacy of supporting documentation for any subsequent changes made to base certified responses. We discussed results with management on 12 April 2004. (Reference Attachment 1 for audit objectives, methodology, and disclosure).
3. Preliminary results disclosed that, in general, AFMC BRAC reviewers complied with the Air Force BRAC 2005 Internal Control Plan for securing, processing, and certifying data and provided adequate documentation to support changes to subordinate installations responses; however, they did not always validate data or verify consistency of responses across AFMC. Details are as follows.
 - a. Generally, AFMC personnel properly secured, processed, and certified data in accordance with the Air Force BRAC 2005 Internal Control Plan and provided sufficient documentation to support changes to subordinate installations' responses. Specifically, for all 81 samples reviewed, Trusted Agents, functional points of contact, and reviewers had WIDGET user accounts and nondisclosure agreements. Although we did not identify

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significant problems with securing BRAC data, we observed minor information security issues which the Trusted Agent resolved.

b. AFMC personnel did not appropriately validate responses for 7 of 81 (9 percent) sample items. To illustrate, one question was approved in WIDGET without review of the installations responses (question 16.339). However, management took corrective action to review the question and process the adjudication. Further, some reviewers did not feel they had sufficient knowledge or expertise to properly review the installations responses. Lack of adequate procedures for validating the command review of installation responses may result in ineffective or incomplete validation.

c. Installation BRAC responders did not use consistent data sources for 13 of 81 (16 percent) sample items, and AFMC reviewers did not question the inconsistencies. To illustrate, installations used five different sources to respond to a question and did not explain why the recommended source was not used (question 35.288). Inconsistencies in responses from one installation to another casts doubt on the validity and reliability of the data for Air Force and Joint Cross-Service Group use in analyzing and recommending installations for realignment, closure, or consolidation.

4. The above issues were discussed with the Lead AFMC Trusted Agent subsequent to AFMC Plans and Programs certification. To correct these conditions, the Lead Trusted Agent has contacted the Headquarters Air Force reviewers and corrective actions will be taken, as appropriate.

5. We discussed these conditions with AFMC/XP on 12 April 2004. Management officials agreed with the conclusions presented in this memorandum and indicated actions taken and planned to improve the accuracy of future data calls. We provided a copy of this memorandum to the Secretary of the Air Force, Installations Environment and Logistics Base Realignment and Closure 2005 Division, and other interested officials (reference Attachment 2).



JOSEPH A. RITZEL
Acting Chief, Wright-Patterson Area Audit Office

Attachments:

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

AUDIT OBJECTIVES, METHODOLOGY, AND DISCLOSURE

1. **Audit Objective.** The overall objective was to assess the reliability of data collected for Air Force and Joint Cross-Service Group use during the BRAC 2005 Data Call 1. Specifically, we determined whether Air Force personnel:

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

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

c. Verified consistency of responses across Air Force activities.

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

3. **Extent of Coverage.**

a. **Audit Test.** To accomplish our audit objectives, we verified each question reviewer, functional point of contact, and Trusted Agent in our sample had a signed Air Force Web-Based Installation Data Gathering Entry Tool (WIDGET) users account agreement. Also, we interviewed question reviewers after the question was approved in WIDGET to determine security and question review procedures. Based on our interviews and change adjudication documentation, we determined if personnel adequately validated the data. Also, we compared the reviewer's responses to installation change adjudication sheets to determine if the change was supported and consistency of responses was applied across AFMC.

b. **Computer Controls.** We relied on data from WIDGET without reviewing the general and application controls over the system. However, the Air Force Audit Agency 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 28 July 2003 to 9 March 2004.

4. **Prior Audit Coverage.** Our review of audit files and contact with the AFMC audit focal point disclosed no Air Force Audit Agency; Office of the Inspector General,

Department of Defense; U.S. General Accounting Office; or public accountant audit reports issued to the Air Force Materiel Command within the last 5 years that related to our audit objectives.

5. Discussion with Responsible Officials. We discussed/coordinated this memorandum with Plans and Programs management, and other interested officials. Management was advised this was part of an Air Force-wide evaluation of the 2005 Base Realignment and Closure – Air Force Data Call 1 Validation (Project F2004-FB4000-0079.000) and 2005 Base Realignment and Closure – Joint Cross-Service Group 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 BRAC 2005 Internal Control Plan will make all decisions relative to the release of this memorandum to the public.

POINTS OF CONTACT AND DISTRIBUTION

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