

(Project #350443 "DOD's 2005 BRAC Processes and Recommendations")

1. Access and Release of Information. Based on the very short timelines GAO has to complete this project once DOD submits its recommendations to the BRAC Commission, the Director, The Army Basing Study (TABS) Group granted full and open access to the Army's BRAC process except for deliberative meetings in the TABS Internal Control Plan. The original intent was that GAO would have access to final, approved TABS documents representing an official position as prescribed in paragraph 4-5, AR 36-2. Following a meeting with GAO representatives on 6 July 2004, the Director, TABS clarified this guidance and agreed to the following exceptions to the AR 36-2 procedures for the subject GAO project:

- GAO auditors may have access to draft TABS documents on the K-drive provided the Director and/or Deputy Director has reviewed the documentation/information at least once. TABS will provide GAO an initial list of K-drive documents and will update the list every other week, usually on Friday. Access to other TABS information will be on an as requested basis; TABS data is always accessible.
- GAO auditors may have read-only access to the Proposal Information Management System (PIMS) and may review analyst proposals before the Director and/or Deputy Director review the proposals.
- GAO auditors may take copies of draft TABS documents and TABS information and/or data with them provided they give TABS personnel a list of all such materials. Based on these lists, TABS staff will provide final TABS documents/information as they become available.

The TABS Internal Control Plan does not require change for this clarification, but this document will be retained on the K-drive.

2. Audit Coordination. During the meeting, the Director and GAO and AAA representatives also discussed how to make the coordination of audit work more efficient/effective. Subsequent to the meeting, these procedures were established:

- GAO auditors may request and arrange meetings directly with the TABS staff, including RC PAT members, via email citing the subject GAO project # and "CC"ing the following TABS and AAA personnel (as appropriate, based on topic):
 - Executive Officer, TABS (MAJ Adam Shepherd)
 - AAA Program Director, All BRAC Engagements (David Branham)
 - AAA Audit Manager, TABS Process/COBRA (Clarence Johnson)
 - AAA Audit Manager, RC PAT (Ed Friar)
 - AAA Auditor-in-Charge, TABS Process/COBRA (Larry Wickens)

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- o AAA Auditor-in-Charge, RC PAT (Nancy Mccauley)
- If GAO needs assistance in identifying TABS staff or arranging meetings, Larry Wickens is the on-site AAA point of contact.
- The Director requests that the appropriate AAA representatives attend GAO meetings with TABS staff during initial discussions. Follow-up GAO contact on topics previously discussed may be by phone or email within a reasonable amount of time. TABS staff and RC PAT members will notify the Executive Officer, TABS and AAA of all such contact and keep the Director and Deputy Director informed on topics and issues discussed.