Audit Report

OFFICE OF THE INSPECTOR GENERAL

QUICK-REACTION REPORT ON BASE CLOSURE AND REALIGNMENT BUDGET DATA FOR THE NAVAL STATION PUGET SOUND (SAND POINT), WASHINGTON

Report No. 93-101

May 26, 1993

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Department of Defense

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MEMORANDUM FOR COMPTROLLER OF THE DEPARTMENT OF DEFENSE
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT)

SUBJECT: Quick-Reaction Report on Base Closure and Realignment Budget Data for the Naval Station Puget Sound (Sand Point), Washington (Report No. 93-101)

We are providing this final report for your information and comments. This audit was required by Public Law 102-190, "National Defense Authorization Act for Fiscal 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 Closure and Realignment. This report is one in a series of reports relating to FY 1994 military construction costs and addresses the closure of Naval Station Puget Sound (Sand Point) and the realignment of Sand Point activities to other locations. We are issuing this as a quick-reaction report because time is limited for adjusting and resubmitting the budget information in this report.

DoD Directive 7650.3 requires all recommendations within DoD to be resolved promptly. The Navy did not comment on a draft of this report. In addition, we revised and readdressed recommendations to the Comptroller of the Department of Defense. Therefore, we request that the addressees provide final comments on the unresolved recommendations by June 25, 1993.

The courtesies and cooperation extended to the staff are appreciated. If you have any questions on the report, please contact Mr. Wayne K. Million, Program Director, at (703) 692-2991 (DSN 222-2991) or Ms. Judith I. Karas, Project Manager, at (703) 692-2994 (DSN 222-2994). Copies of the report will be distributed to the activities listed in Appendix E.

Edward R. Jones
Deputy 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 eight projects, with a total original estimated value of $30.5 million requested in the FYs 1993 and 1994 budgets, related to the realignment of activities assigned to Naval Station Puget Sound (Sand Point), Washington.

Audit Results. Naval Station Puget Sound (Sand Point) suspended a land purchase that was contingent on other military construction at Naval Station Puget Sound (Everett), Washington. We believe suspending the purchase was appropriate.

Naval Station Puget Sound (Sand Point) relocating activities overstated military construction requirements for a transient personnel unit and a brig and correctional custody unit at Naval Submarine Base, Bangor, Washington, and for a transportation maintenance shop and a Naval Reserve Readiness Command Center at Naval Station Puget Sound (Everett). As a result, the budget estimates for the projects should be reduced by about $3.315 million (Finding A).

Naval Station Puget Sound (Sand Point) relocating activities did not adequately support military construction requirements for an administrative office and Naval band facility at Naval Submarine Base, Bangor. As a result, the budget estimate for the project should be reduced by about $490,000 (Finding B).

Naval Station Puget Sound (Sand Point) Navy and Marine Corps Reserve relocating activities did not provide the most economical alternative for a joint-use facility at Fort Lewis, Washington. As a result, the budget estimate for the project should be reduced by about $851,000 (Finding C).
Internal Controls. We did not identify any material internal control weaknesses related to processing DD Forms 1391, "Military Construction Project Data," at Naval Station Puget Sound (Sand Point). See the Internal Controls section in Part I for details of the internal controls reviewed.

Potential Benefits of Audit. Implementation of the recommendations will allow DoD to put $4.66 million of military construction funds to better use. The actual amount of monetary benefits will be determined after requirements are recomputed and revised DD Forms 1391, "Military Construction Program Data," are submitted by the Navy. Strengthening internal controls will ensure that efficient, cost-effective facilities are budgeted for Naval Station Puget Sound (Sand Point) realignments. Appendix C summarizes the potential benefits resulting from the audit.

Summary of Recommendations. We recommended that the relocating activities at Naval Station Puget Sound (Sand Point) revise and resubmit military construction estimates for seven overstated realignment projects. We recommended that the reviewing chain of command institute procedures to validate DD Forms 1391 and supporting military construction project documentation before budget submission. We revised and readdressed recommendations to the Comptroller of the Department of Defense to ensure that the overall Navy base closure and realignment budget and funding are appropriately adjusted.

Management Comments. As of May 19, 1993, the Navy had not responded to the draft report. We request comments from the Comptroller of the Department of Defense and the Navy by June 25, 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 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 established 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 charters the Commission to meet during calendar years 1991, 1993, and 1995 to ensure that the process for realigning and closing military installations is timely and independent and stipulates 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 of Defense shall ensure that the authorization amount DoD requests for each MILCON project associated with BRAC actions does not exceed the original estimated cost provided to 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. 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.

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 construction 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. For this report, we evaluated eight projects, with a total original estimated value of
Introduction

$30.5 million requested in the FYs 1993 and 1994 budgets, related to the realignment of activities assigned to Naval Station Puget Sound (Sand Point), Washington.

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 ranging 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 Naval Station Puget Sound (Sand Point), Washington (Sand Point), realignment package.

We examined the FYs 1993 and 1994 BRAC budget requests and related documentation for the closure of Sand Point and the realignment of Sand Point tenants to Fort Lewis, Washington; Naval Submarine Base, Bangor, Washington (Bangor); and Naval Station Puget Sound (Everett), Washington (Everett). We reviewed the support for eight construction projects, originally valued at $30.5 million, related to this closure and realignment.

This economy and efficiency audit was made from January to March 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 that were considered necessary. Appendix D lists the activities visited or contacted during the audit.

Internal Controls

We evaluated the internal controls at Sand Point related to documentation, planning, and approval for DD Forms 1391, "Military Construction Project Data," for Sand Point realignment MILCON projects. We did not identify material internal control weaknesses as defined by Public Law 97-255, Office of Management and Budget Circular A-123, and DoD Directive 5010.38.
Introduction

Prior Audits and Other Reviews

Since 1987, 19 audit reports have addressed DoD BRAC issues. Appendix B lists these reports.

Other Matter of Interest - Land Acquisition Project

Sand Point submitted a project in the FY 1993 BRAC budget for $500,000 to buy 2 acres of land adjacent to Everett to build an additional transportation maintenance shop. The estimate remained at the same amount in the FY 1994 BRAC budget.

Acquiring the 2-acre property for the additional transportation maintenance shop was contingent upon Pacific Fleet officials finalizing plans to build a fuel farm for home-ported ships on available vacant land at Everett. If the fuel farm is not built on vacant land at Everett, then acquiring the additional 2 acres to expand the transportation maintenance facility is not required. Pacific Fleet officials were considering several fuel farm site options, but a decision was still pending at the time of our review. Everett officials suspended the land acquisition project until the Commander in Chief, Pacific Fleet, chooses a fuel farm site.
Part II - Findings and Recommendations
Finding A. Basic Facility Requirements Estimates

Sand Point officials overestimated the requirements and costs for four BRAC projects because Sand Point activities did not implement procedures to validate the organizational features used as a basis to plan the projects. The features used did not adequately reflect equipment and organizational changes or actual need. As a result, Sand Point overstated requirements by $3.315 million.

Background

The 1991 Commission on BRAC recommended that Sand Point relocate most of its functions to nearby Navy facilities by the end of FY 1997. As a result, the transient personnel unit (TPU), the transportation maintenance shop (TMS), the brig and correctional custody unit (CCU), and the Naval Reserve Readiness Command (REDCOM) Center were required to move to other Navy sites in the greater Seattle, Washington, area. We reviewed the Sand Point estimating procedures for the relocation of each activity and found that requested budget estimates were overstated. A summary of our review of each activity follows.

Transient Personnel Unit

Facility Functions. The TPU is a regional facility and provides administrative processing and berthing spaces for personnel who are going to an assignment, waiting for separation, or receiving minor discipline or punitive restriction. Naval Military Personnel Command Instruction 1306.2, "Manual for the Administration of Transient Personnel Units," June 11, 1986, provides TPU management guidance but does not provide TPU capacity criteria. In order to validate the TPU basic facility space requirements, we considered the Sand Point TPU rated occupancy capacity, historic use data, and authorized staff level.

Initial Replacement Project. As a result of the Sand Point TPU realignment, a new TPU facility (project P-104S) was initially programmed to be built at Bremerton. The relocation site was later changed to Bangor. The TPU project was submitted in the FY 1993 BRAC budget for $4.32 million and was increased to $5.20 million in the FY 1994 BRAC budget. The estimated 27,000-square-foot project included administrative office space and a 160-person minimum berthing capacity.

Facility Occupancy Rate. The Sand Point TPU berthing capacity was 90 occupants under normal conditions and 159 occupants under surge
Finding A. Basic Facility Requirements Estimates

conditions. The Sand Point TPU FYs 1991 and 1992 management reports showed that daily occupancy ranged from 11 to 120; the higher rates occurred during Operations Desert Shield and Desert Storm. Using the occupancy history, we determined that the new TPU to be constructed at Bangor should accommodate 90 enlisted and 8 officer or senior enlisted persons. The project scope should be reduced by 4,740 square feet and $2.3 million in the FY 1994 BRAC budget.

Transportation Maintenance Shop


Initial Replacement Project. The Sand Point TMS function will relocate to Everett. The TMS MILCON project (project P-211S) was submitted in the FY 1993 BRAC budget for $910,000 and was increased to $1.1 million in the FY 1994 BRAC budget. The estimated 7,470-square-foot project includes maintenance bays and associated administrative space to accommodate 331 vehicles.

Vehicle Authorization. The planned Everett TMS was designed to support the combined vehicle authorization of Sand Point and Everett of 331 vehicles. However, the installation vehicle requirements were to be consolidated, rather than simply combined, to reduce the total number of authorized vehicles. The Sand Point Public Works Department projected a consolidated requirement of 284 vehicles at Everett after realignment.

The FY 1994 BRAC budget request could be reduced to 5,310 square feet for a cost of approximately $898,000 based on the projected vehicle authorization and existing transportation maintenance capacity at Everett. The current projection would be reduced by 2,160 square feet and $202,000.

Brig and Correctional Custody Unit

Facility Functions. The brig and CCU provide short-term punitive and rehabilitative capability for Navy disciplinary cases in the Puget Sound region. The brig and CCU are categorized as a short-term confinement facility because inmates are confined no more than 30 days. Besides short-term sentences, personnel may be confined to the brig 30 days or more while awaiting court martial if they pose a risk to the population or a risk of unauthorized absence.
Finding A. Basic Facility Requirements Estimates


Initial Replacement Project. Originally, the brig and CCU facility was scheduled to move to Bremerton. The relocation site was later changed to Bangor. The brig and CCU MILCON project (project P-315S) was submitted for $6 million in the FY 1994 BRAC budget. The 32,500-square-foot, 3-floor project included confinement cells, dormitory, and cafeteria for 25 inmates; administrative area for staff; reception area for visitors; and a CCU with training room for 25 rehabilitation cases. Because of land limitations at Bremerton, the project was not a standard configuration.

Revised Replacement Project. In December 1992, the brig and CCU project site changed to Bangor. Because no land limitations existed at Bangor, the facility could be built from a standard design at an estimated cost of $5.3 million for 29,748 square feet. The revised project approval documents were submitted January 20, 1993.

Workshop and Storage Area. As part of the revised brig and CCU project at Bangor, a separate 2,600-square-foot workshop and storage area was requested. However, the 1,200-square-foot workshop and storage area used at Sand Point adequately met the purpose of the facility and accommodated the collateral equipment. We believe that the proposed workshop and storage area, and the overall project, should be reduced by 1,400 square feet and $100,000 in the FY 1994 BRAC budget.

Naval Reserve Readiness Command Center

Facility Functions. Four Naval Reserve units comprise the REDCOM Center. REDCOM Region 22 (REDCOM 22) provides management services to train, equip, and prepare Naval Reserve personnel for mobilization. The fleet hospital provides management services to train and equip medical personnel for contingency or wartime field hospital operations. REDCOM 22 and the fleet hospital require administrative space to accomplish their missions. The Mobile Inshore Undersea Warfare Reserve Unit 101 (MIUWU) provides air-, sea-, and land-deployable tactical surface and subsurface surveillance units for the fleet. The Mobile Diving and Salvage Unit 1, Detachment 522 (MDSU), provides qualified personnel support to active-duty mobile diving and salvage units in case of national emergency or war. MIUWU and MDSU require operational space to accomplish their missions.

Initial Replacement Project. All four reserve units are scheduled to move from Sand Point to Everett and will share space in the planned REDCOM Center (project P-011S). The REDCOM Center MILCON project was submitted for $4.4 million in the FY 1994 BRAC budget and was subsequently decreased to $4.1 million. The estimated 32,941-square-foot project included
storage for all four Reserve units, administrative office space for three of the four units, and maintenance space for one of the four units.

**REDCOM 22 and Fleet Hospital Space Requirements.** The REDCOM 22 staff developed administrative office space requirements for itself and the fleet hospital for the planned 19,905-square-foot part of the Everett facility based on P-80 criteria. According to P-80, if detailed data about administrative personnel pay grades and functions are not available, 150 square feet per person is allowed. REDCOM 22 personnel used the 150-square-foot rate to calculate the total administrative space requirement. However, using the P-80 rates that apply to each civilian, enlisted, and officer pay grade assigned to REDCOM 22 and the fleet hospital, we determined that the REDCOM 22 administrative office space estimate for the two activities could be reduced by 3,725 gross square feet, reducing facility costs approximately $324,000.

**MIUWU Space Requirements.** The REDCOM 22 staff developed the MIUWU space requirements for the Everett facility based on a May 1986 Naval Surface Reserve Force study, "Basic Facilities Requirements for Mobile Inshore Undersea Warfare Units." The 10,769-square-foot requirement established for MIUWU administrative and vehicle maintenance space based on the study was overstated when compared to the requirement established based on the P-80 criteria.

**Administrative Space.** REDCOM 22 personnel requested 4,566 gross square feet for MIUWU administrative space. The P-80 allows 2,114 gross square feet of administrative space for a 100-person reserve facility. Although the authorized personnel strength of the unit was only 64 reservists and 8 active duty, we accepted the next larger (100-person) space allocation. Accordingly, the MIUWU administrative office space could be reduced by at least 2,452 gross square feet and $213,000.

**Vehicle Maintenance Space.** The P-80 criteria for vehicle maintenance facilities relate the authorized number of vehicles to the number of maintenance bays. According to P-80, a one-bay facility consisting of 942 gross square feet adequately supports the 29 vehicles authorized to MIUWU; the three-bay facility consisting of 2,961 gross square feet shown in the May 1986 study would greatly exceed the requirement. Therefore, the MIUWU vehicle maintenance space could be reduced by 2,019 gross square feet, saving approximately $176,000.

**MDSU Space Requirements.** The generic space requirements for Reserve mobile diving and salvage units were developed by Naval Forces Reserve Command and forwarded on May 6, 1991 to the units through the Commander, Naval Facilities Engineering Command. The generic space requirements adequately supported the 2,267 square feet for the MDSU portion of the planned REDCOM Center.

**REDCOM Center Total Space Requirements.** We believe that, based on the specific personnel assignments and equipment authorizations for the planned collocated Reserve units at Everett, the space requirements should be reduced by 8,196 square feet and $713,000 in the FY 1994 BRAC budget.
Finding A. Basic Facility Requirements Estimates

Summary

Sand Point relocating activities overstated basic facility requirements by $3.315 million in the DD Forms 1391, "Military Construction Project Data," submitted.

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<td>MIUWU maintenance</td>
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Total Reduction: 16,496 $3,315

1 These costs were submitted as a single requirement, project P-011S, totaling $4.1 million.
2 The maintenance space is included in the total administrative space estimate.

Recommendations for Corrective Action

1. We recommend that the Commanders, Naval Station Puget Sound (Sand Point) and Naval Reserve Readiness Command Region 22, define projects P-104S, P-211S, P-315S, and P-011S to reflect authorized staff and equipment, and revise and resubmit DD Forms 1391, "Military Construction Program Data."

2. We recommend that the Comptroller of the Department of Defense reduce the FY 1994 Naval Station Puget Sound (Sand Point) base realignment and closure military construction budget authorization for the projects summarized above by $3.315 million and adjust the budget as appropriate based on revised DD Forms 1391 submitted for the projects. See the Summary of Proposed Project Reductions in Appendix A.

Added Recommendation. We revised and readdressed Recommendation A.2. to ensure that the overall Navy BRAC budget and funding are appropriately adjusted.
Finding B. Administrative Office and Band Facility

Sand Point officials did not adequately support and document the requirements submitted for an administrative office and band facility MILCON project at Bangor. The requirements were not supported and documented because the Engineering Field Activity, Northwest, Naval Facilities Engineering Command, prepared and validated the requirements documents based on discussions with the functional activities. The rationales developed during those discussions were not documented, and procedures to verify documentation were not executed. As a result, requirements for 4,372 square feet of space could not be validated and the project cost estimate may be overstated by as much as $490,000.

Administrative Office and Naval Band Facility

Facility Functions. The administrative office and Naval band facility provides offices for the Commander, Naval Base Seattle, and his staff and rehearsal and storage facilities for the Naval band.

The Commander, Naval Base Seattle, coordinates all naval activities in the region, including logistics support to fleet units in Alaska, Oregon, and Washington. The Commander is assisted by a chief of staff, an aide, special assistants, and assistant chiefs of staff for administration, public affairs, and operations and logistics.

The Naval band provides music for ceremonies and other functions in the region. The 33 authorized members, in various combinations, form a ceremonial band, a reception band, a dance band, a brass quintet, a jazz combo, and a rock band. The bands practice in one of three rehearsal rooms and store their instruments, music, and other equipment in special-purpose rooms.

Initial Replacement Project. The administrative office and Naval band facility will move to a consolidated location in Bangor. The relocation project (project P-300S) was submitted in the FY 1993 BRAC budget for $3.2 million. The estimated 23,000-square-foot project included administrative office space, rehearsal rooms, and conference space.

Requirements Documentation

functional area within a facility must be documented. Section V, "Facility Requirements Development," says,

Requirements for each category code shown must be supported by justification data showing the complete rationale used to determine the requirement. The justification provided may range from calculations based on a table in NAVFAC [Naval Facilities Engineering Command Publication] P-80, to an engineering analysis of space requirements when no planning factor exists.

Ordinarily, the functional-area users prepare the basic facilities requirements document and the detailed analysis and justification to support the requirements. The supporting engineering field activity or field division then reviews and validates the requirements document. However, for the Bangor administration and Naval band facility, the Engineering Field Activity, Northwest, prepared and validated the requirements document and assumed project management responsibility. The Engineering Field Activity, Northwest, did not have data on hand to support the requirements document or the validation procedures.

Requirements Determination

Gross Floor Area. Basic facility requirements are based on the usable space, called net area, that the function needs to operate. To calculate the additional area for walls, stairways, hallways, and mechanical equipment space, called the gross area, the facility planner applies a factor. For administrative space, P-80 states that, "... a factor of 1.25 shall be the maximum allowable to determine gross floor area."

An architect and engineering firm conducted a parametric estimating and programming study to determine how much space the administrative office and Naval band facility required. The four-phase study systematically developed the scope, requirements, constraints, and potential hazards that are part of program costs. The study results, reported in the Final Program Summary, July 27, 1992, identified a 14,903-square-foot net area requirement for the facility. The study applied a factor of 1.54 to the net area, resulting in a total requirement of 23,000 square feet. Neither the Engineering Field Activity, Northwest, nor the architect and engineering study justified using a 1.54 factor instead of the 1.25 factor prescribed in the P-80. Using the 1.54 factor resulted in increased space requirements of 3,551 square feet and increased costs of $383,000. Such a significant variation should be justified in writing.

Miscellaneous Space Allowance. Conference rooms and reception areas are addressed as miscellaneous space in P-80 and, according to the P-80 guidance, "... must be carefully tailored to an organization's mission and experience, and then adjusted to take into consideration the availability of building conference facilities which can be shared."
Finding B. Administrative Office and Band Facility

The requirements for the administrative office and Naval band facility included a 228-square-foot admiral's conference room, a 182-square-foot entry and conference room, a 1,277-square-foot main conference room, and an 821-square-foot classified briefing room. However, the availability of conference facilities that could be shared or demand rates that clearly supported all four rooms were not documented. Accordingly, based on the data available, a single multi-purpose conference room designed to accommodate classified briefings would reduce the requirements for the administrative office and Naval band facility by 821 square feet, saving approximately $107,000.

Summary

Sand Point did not adequately support and document the requirements for a 23,000-square-foot administrative office and Naval band facility. As a result, the project should be reduced by 4,372 square feet and $490,000 in the FY 1993 MILCON BRAC budget.

Recommendations for Corrective Action

1. We recommend that the Commander, Naval Station Puget Sound (Sand Point), revise and resubmit DD Form 1391, "Military Construction Program Data," for project P-300S to reduce the administrative office building area by the 4,372 square feet that can be shared or that cannot be validated.

2. We recommend that the Comptroller of the Department of Defense reduce the FY 1993 Naval Station Puget Sound (Sand Point) base realignment and closure military construction budget authorization for project P-300S by $490,000 and adjust the budget as appropriate based on a revised DD Form 1391 submitted for the project. See the Summary of Proposed Project Reductions in Appendix A.

Added Recommendation. We revised and readdressed Recommendation B.2. to ensure that the overall Navy BRAC budget and funding are appropriately adjusted.
Finding C. Joint-Use Facility Requirements

The Naval Reserve Readiness Support Site (RSS) and the Marine Corps Reserve Training Center (MCRC) did not consider the most economical alternative for a joint-use facility at Fort Lewis. The respective primary Reserve components, Naval Reserve Mobile Construction Battalion (NMCB) 18 and Marine Corps 4th Landing Support Battalion (LSB), tenants at Sand Point, developed separate estimates for the RSS and the MCRC, respectively. NMCB 18 and 4th LSB did not merge the requirements and costs for two separate facilities to maximize the benefits of joint use because the resulting 6-month construction delay to reconfigure the facilities was not acceptable to the two activities. Validation procedures were not effective in identifying the consolidated facility and, as a result, requirements and costs were overstated by at least $851,000.

Naval Reserve Readiness Support Site

Facility Functions. The planned RSS (project P-062S) would provide classrooms, administrative offices, operational storage area, and equipment maintenance area for NMCB 18. NMCB 18 furnishes construction support to Naval, Marine Corps, and other forces in military operations, disaster control, and recovery operations.

Initial Replacement Project. NMCB 18 was scheduled to relocate to the planned RSS facility at Fort Lewis. The RSS project was submitted for a 26,150-square-foot facility in the FY 1993 BRAC budget for $3.4 million.

Marine Corps Reserve Training Center

Facility Functions. The planned MCRC (project P-010S) would provide headquarters, training, storage, and maintenance facilities for 4th LSB and other smaller Marine Reserve and active-duty activities. Mobilization and embarkation operations, battalion headquarters, instruction and inspection, training, readiness support, and recruiting are among the responsibilities of the Marine Reserve and active-duty activities that would work in the planned MCRC.

Initial Replacement Project. The 4th LSB and other Marine activities were scheduled to relocate to Fort Lewis. The MCRC project was submitted in the FY 1993 BRAC budget for $6.7 million. The 43,670-square-foot project included outside storage, a training building, and maintenance facilities.
Joint-Use Reserve Center

Directed Action. Initially, the replacement facilities for NMCB 18 (the RSS project) and 4th LSB (the MCRC project), were planned as independent projects, each to be located at Fort Lewis. On February 11, 1992, the State of Washington Joint Services Reserve Component Facilities Board (the Board) introduced an alternative to combine the two replacement facilities. The president of the Board called a special meeting on April 16, 1992, after which the Board directed NMCB 18 and 4th LSB to pursue a combined or joint-use facility.

Revised Requirements. Between the February and April 1992 Board meetings, NMCB 18 and 4th LSB agreed that they could jointly use classrooms, conference rooms, heads and showers, vehicle wash points, and privately owned vehicle parking. Although NMCB 18 had no requirement, an assembly hall was also included as joint-use space.

The consolidated project was not recorded on a single approval document and the budgeted amount was not sufficiently decreased to reflect the joint-use decision. Each activity's project requirements document reflected the following.

NMCB 18. The NMCB 18 project requirements document, provided as part of the architect and engineering contract statement of work, showed a decrease of $100,000 in utility, site improvement, contingency, supervisory, and overhead costs. However, the NMCB 18 project requirements document reflected no change in square footage or in unit cost as a result of the joint-use agreement.

4th LSB. The 4th LSB project requirements document, provided as part of the architect and engineering contract statement of work, showed a decrease of $527,000. The project requirements document reflected a decrease of 1,430 square feet in the training building and 70 square feet in the vehicle maintenance facility. A corresponding decrease in total cost did not occur because the administrative unit costs were greater than the budgeted project document unit costs. The overall decreased costs were realized in utility, site improvement, contingency, supervisory, and overhead costs.

Architect and Engineering Contract. The architect and engineering service contract awarded by the Army Corps of Engineers addressed the requirements for the NMCB 18 and the 4th LSB separately. The statements of work did not include joint-use language and did not require analysis to maximize the benefits and cost reductions joint use might engender. A study to maximize joint-use benefits would result in more significant area reductions and cost savings than those reflected in the project documents provided to the architect and engineering contractor.
Estimated Requirements Costs. Based on the NMCB 18 and 4th LSB joint-use agreement, we calculated the cost reductions, including contingency and supervision, inspection, and overhead costs, for the consolidated project as follows.

Consistent Unit Cost. By applying a consistent unit cost of $100 per square foot (NMCB 18 used a unit cost of $100; 4th LSB used a unit cost of $108 for maintenance space and an average unit cost of $102 for all other space) to the facility requirements in the architect and engineering contract, NMCB 18 and 4th LSB could reduce the project budget $793,000.

Space Reduction. By reducing the classroom space by 370 square feet to reflect the agreed-upon joint use, NMCB 18 and 4th LSB could reduce the project budget $41,000.

By reducing the 4th LSB communications area 150 square feet and putting the communications vault in the 700 square feet planned for communications storage, NMCB 18 and 4th LSB could reduce the project budget $17,000.

Summary

Navy and Marine Corps Reserve components did not consider the most economical alternative for a joint-use facility. As a result, the project could be combined and reduced by 520 square feet and, by applying a consistent unit cost of $100 per square foot to the facility requirements in the architect and engineering contract, the project budget could be reduced by $851,000.

Recommendations for Corrective Action

1. We recommend that the Commanders, Naval Mobile Construction Battalion 18, and Marine Corps 4th Landing Support Battalion:

   a. Define the project scope to reflect the consolidated facility and submit a revised DD Form 1391, "Military Construction Program Data," to replace the two separate projects, P-062S and P-010S, currently in the FY 1993 base realignment and closure military construction budget with the consolidated project.

   b. Request an analysis of the consolidated facility for maximum joint-use potential.

2. We recommend that the Comptroller of the Department of Defense reduce the FY 1993 Naval Station Puget Sound (Sand Point) base realignment and closure military construction budget authorization for projects P-010S and
P-062S by $851,000 and adjust the budget as appropriate based on a revised DD Form 1391 submitted for the consolidated project. See the Summary of Proposed Project Reductions in Appendix A.

**Added Recommendation.** We revised and readdressed Recommendation C.2. to ensure that the overall Navy BRAC budget and funding are appropriately adjusted.
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Part III - Additional Information
# Appendix A. Summary of Proposed Project Reductions

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<td><strong>$4.66</strong></td>
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1The project costs submitted in the FY 1993 budget cycle were for FY 1994 funding.
2The project costs changed in subsequent budget cycles were for FY 1993 funding.
3The proposed reduction for the joint-use facility is included in the Marine Corps Reserve Training Center entry.
4The project for land acquisition was suspended contingent on other MILCON decisions.
Appendix B. 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 states 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.
Appendix B. Summary of Prior Audits and Other Reviews

Inspector General, DoD

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 that the collocating Army and Navy blood research programs could use existing facilities for the blood research facility and the applications laboratory, which could save $16.3 million. Collocating dental research programs could also use existing facilities, which could save $2.4 million. The report recommended that the Navy reduce funding for the MILCON projects and use existing facilities. The report also recommended that the Navy extend the lease for the Army's blood research program and suspend the project for the dental research program.

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.

Report No. 93-094, "Quick-Reaction Report on Base Closure and Realignment Budget Data for the Naval Shipyard, 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.

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
Appendix B. Summary of Prior Audits and Other Reviews

requirements changed. The report made no recommendations because the Air Force canceled and downsized the projects during the audit.

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 the 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
Appendix B. Summary of Prior Audits and Other Reviews

guidance on realignment actions was issued since the audit started and agreed to reduce the BRAC funds related to the MILCON projects.

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 C. Summary of Potential Benefits Resulting from Audit

<table>
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<tr>
<th>Recommendation Reference</th>
<th>Description of Benefit</th>
<th>Amount and/or Type of Benefit</th>
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<td>A.2., B.2., C.2.</td>
<td>Economy and Efficiency. Revises funding for projects to reflect actual requirements.</td>
<td>Funds put to better use of $4.66 million in the Base Closure Account.</td>
</tr>
</tbody>
</table>

1The benefits are included with Recommendations A.2., B.2., and C.2.
2Actual monetary benefits will be determined based on submission of revised DD Forms 1391. The difference between the improved supportable estimate and the previously submitted estimates will be the monetary benefits of implementing the recommendations.
Appendix D. Activities Visited or Contacted

Office of the Secretary of Defense

Comptroller of the Department of Defense, Washington, DC
Deputy Assistant Secretary of Defense (Installations), Office of the Assistant Secretary of Defense (Production and Logistics), Washington, DC

Department of the Army

Internal Review Office, Forces Command, Fort McPherson, GA
Audit Office, Corps of Engineers, Washington, DC
Northern Pacific Division, Corps of Engineers, Seattle, WA
Space Utilities and Management Section, Master Planning Branch, Directorate of Engineering and Housing, Fort Lewis, WA
Associate Directorate, Engineers and Facilities, Army Audit Agency, Alexandria, VA

Department of the Navy

Corrections and Programs Division, Bureau of Naval Personnel, Washington, DC
Commander, Naval Base Seattle, WA, and Submarine Base Group Nine, Naval Submarine Base, Bangor, WA
Commanding Officer, Naval Station Puget Sound, Seattle, WA
Public Works Department, Naval Station Puget Sound, Seattle, WA
Command Evaluation Review Office, Naval Station Puget Sound, Seattle, WA
Staff Judge Advocate General, Pacific Fleet, Pearl Harbor, HI
Inspector General, Pacific Fleet, Pearl Harbor, HI
Assistant Inspector General, Submarine Force Pacific Fleet, Pearl Harbor, HI
Internal Review Office, Naval Surface Force, San Diego, CA
Headquarters, Naval Facilities Engineering Command, Alexandria, VA
Pacific Division, Pearl Harbor, HI
Engineering Field Activity, Northwest, Silverdale, WA
Command Evaluation Branch, Office of the Inspector General, Naval Sea Systems Command, Washington, DC
Inspector General, Naval Reserve Forces Command, New Orleans, LA
Deputy Chief of Staff for Facilities, Naval Reserve Forces Command, New Orleans, LA
Facilities Manager, Reserve Naval Construction Force, Construction Battalion Center, Gulfport, MS
Naval Reserve Mobile Construction Battalion 18, Naval Station Puget Sound, Seattle, WA
Director of Facilities, Naval Reserve Readiness Command Regions 19, 20, 22, Treasure Island Naval Station, San Francisco, CA
Department of the Navy (cont'd)

Program Manager, Mobile Inshore Undersea Warfare, Naval Reserve Force, New Orleans, LA
Chief Staff Officer, Inshore Undersea Warfare Group One, Navy and Marine Corps Reserve Readiness Center, San Diego, CA
Mobile Inshore Undersea Warfare Reserve Unit 101, Naval Station Puget Sound, Seattle, WA
Mobile Inshore Undersea Warfare Reserve Unit 102, Naval Reserve Center, Spokane, WA
Commander, Region 22, Naval Reserve Readiness Command, Naval Station Puget Sound, Seattle, WA

Marine Corps

Base Operations Section, Marine Corps Reserve Force, New Orleans, LA
4th Landing Support Battalion, Marine Corps Reserve Center, Naval Station Puget Sound, Seattle, WA
Appendix E. Report Distribution

Office of the Secretary of Defense

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Comptroller of the Department of Defense
Assistant Secretary of Defense (Public Affairs)
Assistant Secretary of Defense (Force Management and Personnel), Washington, DC
Comptroller of the Department of Defense, Washington, DC
Deputy Assistant Secretary of Defense (Installations), Office of the Assistant Secretary
of Defense (Production and Logistics), Washington, DC
Director of Engineering and Construction, Washington, DC

Department of the Army

Chief of Staff, Internal Review Office, Forces Command, Fort McPherson, GA
Chief, Audit Office, Corps of Engineers, Washington, DC
Commander, Seattle District Corps of Engineers, Seattle, WA
Commanding General, Headquarters, I Corps and Fort Lewis, Fort Lewis, WA
Auditor General, Army Audit Agency, Alexandria, VA

Department of the Navy

Secretary of the Navy
Assistant Secretary of the Navy (Financial Management)
Comptroller of the Navy
Chief of Naval Personnel, Bureau of Naval Personnel, Washington, DC
Commander in Chief, Pacific Fleet, Pearl Harbor, HI
Commander, Naval Base, Seattle, WA
  Commanding Officer, Naval Station Puget Sound, Seattle, WA
Commander, Submarine Force Pacific Fleet, Pearl Harbor, HI
Commander, Submarine Base Group Nine, Naval Submarine Base, Bangor, WA
Commander, Naval Surface Force, San Diego, CA
Commander, Naval Facilities Engineering Command, Alexandria, VA
Commander, Naval Sea Systems Command, Washington, DC
Commander, Naval Shipyard Puget Sound, Bremerton, WA
Commander, Naval Reserve Forces Command, New Orleans, LA

Marine Corps

Commander, Marine Corps Reserve Force, New Orleans, LA
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

Senator Slade Gorton, U.S. Senate
Senator Patty Murray, U.S. Senate
Congresswoman Maria Cantwell, U.S. House of Representatives
Congressman Mike Kreidler, U.S. House of Representatives
Congressman Jim McDermott, U.S. House of Representatives
Congressman Al Swift, U.S. House of Representatives
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David K. Steensma  Director, Contract Management Directorate
Paul J. Granetto  Deputy Director
Wayne K. Million  Audit Program Director
Judith I. Karas  Audit Project Manager
Joe E. Richardson  Senior Auditor
Charles R. Johnson  Auditor
Nancy L. Koppel  Auditor
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Gregory P. Guest  Auditor
Doris M. Reese  Administrative Support