

Inspector General

United States
Department of Defense



American Recovery and Reinvestment Act of 2009
Funds Properly Used to Repair the C-5 Aircraft Ramp
and Perimeter Drainage at Westover Air Reserve
Base, Massachusetts

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Acronyms and Abbreviations

AFRC	Air Force Reserve Command
COMPEC	Command-Wide Operations and Maintenance Project Execution Contract
FAR	Federal Acquisition Regulation
FBO	Federal Business Opportunities
FPDS	Federal Procurement Data System
FSRM	Facilities Sustainment, Restoration, and Modernization Program
IDIQ	Indefinite-Delivery, Indefinite-Quantity
OMB	Office of Management and Budget



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

November 9, 2010

MEMORANDUM FOR COMMANDER, U.S. AIR FORCE RESERVE

SUBJECT: American Recovery and Reinvestment Act of 2009 Funds Properly Used to
Repair the C-5 Aircraft Ramp and Perimeter Drainage at Westover Air
Reserve Base, Massachusetts (Report No. D-2011-RAM-002)

This report provides the results of our audit of an American Recovery and Reinvestment Act project at Westover Air Reserve Base, Massachusetts. We determined that the project to repair the C-5 aircraft ramp and perimeter drainage at the Westover Air Reserve Base was justified and met Recovery Act goals for accountability and transparency. We will continue to review DOD's progress and issue subsequent reports and memoranda that will discuss our evaluation of DOD's implementation of the American Recovery and Reinvestment Act. We are making no recommendations and do not require a written response. Therefore, we are publishing this report in final form.

We appreciate the courtesies extended to the staff. Please direct questions to me at (703) 604-9201 (DSN 664-9201).

A handwritten signature in blue ink, reading "Richard B. Jolliffe", is positioned above the printed name.

Richard B. Jolliffe
Assistant Inspector General
Acquisition and Contract Management

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Results in Brief: American Recovery and Reinvestment Act of 2009 Funds Properly Used to Repair the C-5 Aircraft Ramp and Perimeter Drainage at Westover Air Reserve Base, Massachusetts

What We Did

Our objective was to review the planning, funding, execution, and tracking and reporting of an American Recovery and Reinvestment Act of 2009 (Recovery Act) project at Westover Air Reserve Base, to determine whether Air Force Reserve Command personnel complied with Recovery Act requirements, Office of Management and Budget guidance, the Federal Acquisition Regulation, and DOD implementing guidance.

What We Found

The project to repair the C-5 aircraft ramp and perimeter drainage at the Westover Air Reserve Base was justified and met the Recovery Act goals for accountability and transparency. The Air Force Reserve Command personnel adequately planned, funded, executed, and tracked and reported the project as required by the Recovery Act, Office of Management and Budget guidance, the Federal Acquisition Regulation, and DOD implementing guidance.

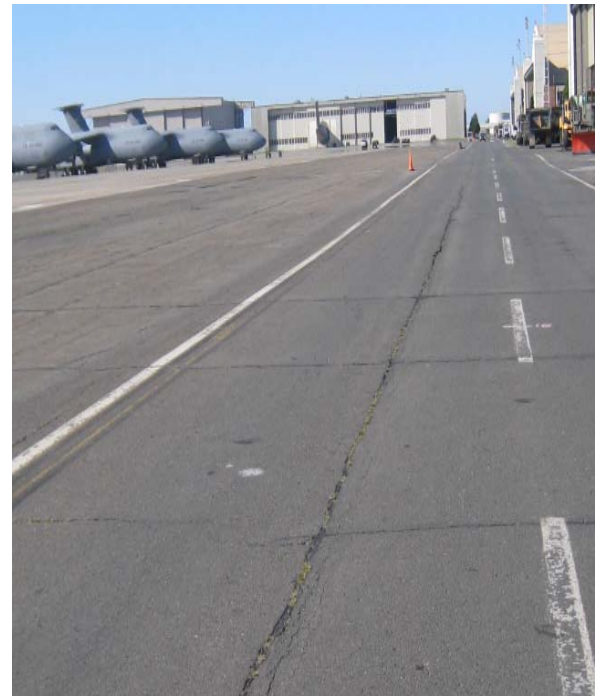
What We Recommend

This report contains no recommendations.

Management Comments

The Air Force Reserve Command had no comments on a discussion draft of this report.

Figure 1. Section of C-5 Aircraft Service Road at Westover Air Reserve Base, Massachusetts



Source: U.S. Air Force Reserve Command

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Introduction

Audit Objectives

The primary objective of the audit was to determine whether DOD and its Components were planning and implementing the American Recovery and Reinvestment Act of 2009 (Recovery Act) by meeting the requirements in the Recovery Act, Office of Management and Budget (OMB) Memorandum M-09-10, “Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” February 18, 2009, and subsequent related guidance. For this audit, we reviewed the planning, funding, execution, and tracking and reporting of Recovery Act Project YTPM 05-3004 to repair the C-5 aircraft ramp and perimeter drainage at Westover Air Reserve Base, Massachusetts, to determine whether the efforts of the Air Force Reserve Command personnel complied with Recovery Act requirements, OMB guidance, the Federal Acquisition Regulation (FAR), and DOD implementing guidance. See Appendix A for a discussion of our scope and methodology.

Recovery Act Background

The President signed the Recovery Act into law on February 17, 2009. It is an unprecedented effort to jump-start the economy and create or save jobs.

The purposes of this Act include the following:

- (1) To preserve and create jobs and promote economic recovery.
- (2) To assist those most impacted by the recession.
- (3) To provide investments needed to increase economic efficiency by spurring technological advances in science and health.
- (4) To invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits.
- (5) To stabilize State and local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases

... the heads of Federal departments and agencies shall manage and expend the funds made available in this Act so as to achieve the purposes specified ... including commencing expenditures and activities as quickly as possible consistent with prudent management.

Recovery Act Requirements

The Recovery Act and implementing OMB guidance require projects to be monitored and reviewed. We grouped these requirements into the following four phases: (1) planning, (2) funding, (3) execution, and (4) tracking and reporting. The Recovery Act requires that projects be properly planned to ensure the appropriate use of funds. The funding phase is to ensure that the funds were used for authorized purposes and distributed properly to the projects. The project execution phase is to ensure that contracts awarded with Recovery Act funds were transparent to the public, competed, and contained specific FAR clauses for Recovery Act contract actions. The execution phase also ensures that program goals were achieved; including specific program outcomes and improved results

on broader economic indicators; that projects funded avoided unnecessary delays and cost overruns; and that contractors or recipients of funds reported results. Review of the tracking and reporting phase ensures that the recipients' use of funds was transparent to the public and that the benefits of the funds were clearly, accurately, and timely reported.

Recovery Act Contracting Requirements

The Recovery Act establishes transparency and accountability requirements. Federal Acquisition Circular 2005-32 March 31, 2009, provides policies and procedures for the Government-wide implementation of the Recovery Act and guidance on special contract provisions. Federal Acquisition Circular 2005-32 amended the FAR and provided interim rules that made FAR solicitation provisions and contract clauses immediately available for inclusion in contracts for Recovery Act work.

The specific FAR Recovery Act requirements are for:

- buying American construction material,
- protecting contractor whistleblowers,
- publicizing contract actions,
- reporting, and
- giving the Government Accountability Office and agency Inspectors General access to contracting records.

Federal Government organizations meet requirements for Recovery Act contract actions by posting information on the Federal Business Opportunities (FBO) and Federal Procurement Data System (FPDS) Web sites. FAR Subpart 5.7, "Publicizing Requirements Under the American Recovery and Reinvestment Act of 2009," directs contracting officers to use the Government-wide FBO Web site (<http://www.fbo.gov>) to:

- identify the action as funded by the Recovery Act,
- post pre-award notices for orders exceeding \$25,000,
- describe supplies in a clear narrative to the general public, and
- provide rationale for awarding of any contracting actions that were not both fixed-price and competitive.

FBO is the Federal Government's central source of Federal procurement opportunities. FBO is a Web-based portal that allows agency officials to post Federal procurement opportunities and contractors to search and review those opportunities. Agencies also post contract award notices on FBO. In addition, to provide transparency, FBO has a separate section identifying Recovery Act opportunities and awards.

FPDS is the Federal Government's central source of procurement information. Contracting officers enter information, to include the Treasury Account Symbol, in the FPDS for all Recovery Act contract actions. The Treasury Account Symbol enables FPDS to provide transparency by generating and posting a report containing all Recovery Act contract actions.

OMB Recovery Act Guidance

Criteria for planning and implementing the Recovery Act continue to change as OMB issues additional guidance, and DOD and the components issue their implementation guidance. OMB has issued 11 memoranda and 1 bulletin to address the implementing of the Recovery Act. See Appendix B for Recovery Act criteria and guidance.

DOD Recovery Act Program Plans

Under the Recovery Act, Congress appropriated approximately \$12 billion to DOD for the following programs: Energy Conservation Investment; Facilities Sustainment, Restoration, and Modernization (FSRM); Homeowners Assistance; Military Construction; Near Term Energy-Efficient Technologies; and U.S. Army Corps of Engineers Civil Works.

DOD Agency-Wide and Program-Specific Recovery Act Programs

Program	Amount (in millions)
Energy Conservation Investment	\$120
Facilities Sustainment, Restoration, and Modernization	4,260*
Homeowners Assistance	555
Military Construction	2,185
Near Term Energy-Efficient Technologies	300
U.S. Army Corps of Engineers Civil Works	4,600
Total	\$12,020*

*On August 10, 2010, Public Law 111-226, Title III, "Rescissions," rescinded \$260.5 million of funds from DOD Operations and Maintenance Accounts supporting the Recovery Act. This reduced the DOD Recovery Act FSRM amounts to approximately \$4 billion and total DOD Agency-wide and Program-Specific Recovery Act program funding to approximately \$11.76 billion.

The Recovery Act divides the approximately \$12 billion among 32 DOD and USACE lines of appropriations.

Air Force Reserve Command Mission and Functions

The mission of the U.S. Air Force Reserve Command (AFRC) is to provide trained units and qualified people for active duty in the U.S. Air Force in times of war or national emergency and any other time that national security may require. AFRC consists of 5 Air Reserve Bases, 4 Air Reserve Stations, and 3 Ranges and has components at 44 Air Force tenant locations, 1 Navy tenant location, and 1 Army National Guard tenant location. Headquarters, AFRC is located at Robins Air Force Base in Warner Robins, Georgia. AFRC had a total of eight FSRM Recovery Act projects that were valued at approximately \$13.2 million. The projects were at three Air Force Reserve Bases and one Air Force Reserve Station: March Air Reserve Base, Grissom Air Reserve Base, Westover Air Reserve Base (Westover), and Minneapolis—St. Paul Air Reserve Station.

Westover Air Reserve Base Mission and Functions

Westover is the nation's largest Air Force Reserve Base and is home to the Air Force's largest cargo aircraft, the C-5 Galaxy. More than 2,700 military and civilian personnel are assigned to Westover's 439th Airlift Wing, a unit of AFRC. The mission of the wing is to provide worldwide air movement of troops, supplies, equipment, and patients. The 337th Airlift Squadron is Westover's 439th Airlift Wing's flying unit and operates the C-5 Galaxy. The C-5 Galaxy specializes in missions involving oversized cargo that no other aircraft can carry.

Westover had one Recovery Act project, estimated to cost \$3.97 million, to repair the C-5 aircraft ramp and perimeter drainage. The scope of the work included rehabilitating the perimeter roadway and service aprons and modifying the existing storm drainage system. This project also included evaluating and correcting drainage patterns and resurfacing parking lots and other paved areas between and adjacent to the hangars.

Review of Internal Controls at Westover Air Reserve Base

Westover's internal controls over the planning, funding, execution, and tracking and reporting of the Recovery Act project to repair the C-5 aircraft ramp and perimeter drainage at Westover were effective as they applied to the audit objectives.

Proper Planning, Funding, Execution, and Tracking and Reporting of a Recovery Act Project to Repair the C-5 Aircraft Ramp and Perimeter Drainage at Westover Air Reserve Base

Westover personnel adequately planned, funded, and executed the project to repair the C-5 aircraft ramp and perimeter drainage system at Westover Air Reserve Base. Westover personnel also appropriately tracked and reported the project as required by the Recovery Act. The project met the Recovery Act goals for accountability and transparency.

Project Properly Planned

Westover personnel adequately planned the Recovery Act project to repair the C-5 aircraft ramp and perimeter drainage system. Department of Defense (DD) Form 1391, "Military Construction Project Data," contained project justifications. DOD Regulation 7000.14-R, "DOD Financial Management Regulation," requires DOD Components to use a DD Form 1391 to support the request for authorization of both new construction and urgent unforeseen projects using emergency or contingency authorization. Two specific sections of the form (Items 10 and 11) provide details of the requirement for the proposed project and how the current mission would benefit from the proposed project. Item 10, Description of Proposed Construction, requires a clear and concise description of the proposed construction including a complete outline of all principal features of the work. Item 11, Requirement, includes a detailed, informative statement of why the project is needed, how and under what conditions the requirement is presently being met, and the manner and extent to which mission accomplishment would be affected if the project were not approved.

The DD Form 1391 proposed improvements to the C-5 aircraft ramp and perimeter drainage system and supported the project justification. The DD 1391 explained that the asphalt roads and service aprons around the hangars showed signs of oxidation, were cracked, and not structurally sound. In addition, poor water drainage and depressions in the pavement caused water runoff to pool in front of the hangars, creating ponds. According to the DD Form 1391, if repairs were not made and the deterioration was allowed to continue, service roads would become impassable, accessibility to the hangars and ramps would be limited, and the mission would be negatively impacted.

In planning for this project, Westover personnel contracted separately for an architecture and engineering firm to assess the condition of the C-5 ramp and perimeter drainage. The architecture and engineering firm found the pavement fatigued, cracked, unevenly graded, and in need of repairs. As part of the assessment, the firm sampled the underlying soil and evaluated its composition. The architecture and engineering firm

also prepared drawings for the construction area and developed cost estimates. Figures 2 and 3 document the condition of the asphalt service roads and C-5 aircraft apron.

Figure 2. Deteriorated Asphalt



Source: U.S. Air Force Reserve Command

Figure 3. Deteriorated C-5 Aircraft Parking Apron



Source: U.S. Air Force Reserve Command

Project Properly Funded

AFRC Headquarters personnel properly distributed Recovery Act funds to Westover for the C-5 aircraft ramp and perimeter drainage system project. In April 2009, AFRC Headquarters personnel informed Westover personnel that \$3.97 million in Recovery Act funds were reserved for the project and provided authorization to proceed with advanced contracting actions. In May 2009, AFRC Headquarters personnel authorized and allocated approximately \$3 million in Operation and Maintenance Recovery Act funds to the 439th Airlift Wing at Westover for the contract award. AFRC Headquarters personnel, between October 2009 and August 2010, further authorized and allocated an additional \$.81 million to the project to fund contract modifications.

The total cost of repairs to the C-5 aircraft ramp and perimeter drainage project was less than that reserved for the project, resulting in a savings of approximately \$.17 million. According to AFRC officials, the savings were used to offset the Air Force's portion of the \$260.5 million in Recovery Act funds that DOD is required to return to the Treasury.

Project Properly Executed

Westover contracting personnel properly solicited and awarded a contract for the C-5 ramp project. Specifically, the project solicitation was transparent and competed. In addition, the contract was awarded as a fixed-price contract and contained the specified Recovery Act FAR clauses. Although the project was delayed and incurred additional costs, this was necessary to achieve project goals.

Transparency and Recovery Act FAR Clauses

To ensure that transactions related to this Recovery Act project were transparent, Westover contracting personnel posted a pre-solicitation notice on Federal Business Opportunities (FBO). The pre-solicitation notice contained the required Recovery Act language, and the synopsis clearly explained the nature of the work and informed the public that only contractors that were awarded the Command-Wide Operations and Maintenance Project Execution Contract (COMPEC) contract could submit a proposal. The COMPEC contract was an indefinite-delivery, indefinite-quantity (IDIQ) contract awarded by AFRC Headquarters to six businesses primarily for use by the AFRC host installations and tenant locations. AFRC contracting personnel awarded the IDIQ contract for a base period of 1 year with the potential for 4 additional 1-year options. The limitations for placing orders against the contract were a minimum of \$100,000 and a maximum of \$5 million. On April 24, 2009, AFRC contracting personnel issued a modification to the COMPEC IDIQ contract to incorporate the FAR clauses required by the Recovery Act.

Competition and Contract Award

Westover contracting personnel competed the project among the incumbent COMPEC contractors and received five proposals. The contracting office awarded a firm-fixed-price task order against the COMPEC IDIQ contract on June 26, 2009, to Geo-Marine Inc., in the amount of approximately \$2.99 million for the C-5 aircraft ramp and

perimeter drainage project. Contracting personnel posted the award to the FBO Web site and issued a notice to proceed to Geo-Marine on July 24, 2009.

Project Cost and Schedule

Contract progress reports and recipient reports indicated that as of June 30, 2010, repairs to the C-5 aircraft ramp and perimeter drainage project were less than 50 percent complete. AFRC personnel originally estimated that the work would be completed by December 23, 2009; however, both the project cost and schedule changed because of the differing site conditions that the contractor encountered at the start of project performance. Specifically, soil conditions were different than those documented in the original scope of work and project drawings. The contractor also discovered concrete under the asphalt that needed to be removed so that proper pavement and drainage could be installed. These differing site conditions resulted in a total cost increase of approximately \$.81 million. In addition, the project schedule was delayed by a winter work stoppage. Westover personnel estimate that the contractor will complete the project by December 7, 2010.

Project Adequately Tracked and Reported

Westover personnel had sufficient resources and procedures to track and report the progress of the project as required by the Recovery Act. A project inspector provided daily, on-site monitoring to ensure the contractor's compliance with contract requirements.

FAR Clause 52.204-11, "American Recovery and Reinvestment Act—Reporting Requirements," requires contractors for Recovery Act projects to report project information at <http://www.federalreporting.gov>. Geo-Marine Inc. reported project information to include the number of jobs created and total dollar value for the project as required for the initial reporting period from February 1, 2009 through September 30, 2009. Geo-Marine Inc. provided subsequent quarterly updates on the Web site for the periods October 1, 2009 through June 30, 2010.

Appendix A. Scope and Methodology

We conducted this audit from August 2009 to November 2010 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Scope

Project YTPM 05-3004 to repair the C-5 aircraft ramp and perimeter drainage system was the only project ARFC submitted for Recovery Act funding for the 439th Airlift Wing at Westover. The estimated cost of the project was \$3.97 million. The contract was awarded for \$2.99 million.

Methodology

Our overall audit objective was to evaluate DOD's implementation of plans for the Recovery Act of 2009. To accomplish our objective, we audited the planning, funding, project execution, and tracking and reporting of Project YTPM 05-3004. We interviewed key personnel at the Air Force Reserve Command Headquarters and the Westover Air Reserve Base. We conducted a site visit to observe the C-5 aircraft ramp and surrounding perimeter drainage area. We also reviewed documentation including the official contract file, economic analysis, cost estimate, DD Form 1391, budget authorizations, and associated support to determine whether Air Force Reserve personnel complied with Recovery Act requirements, OMB guidance, the FAR, and DOD implementing guidance. Specifically, we determined whether:

- the project was adequately planned to ensure the appropriate use of Recovery Act funds (Planning);
- funds were used for authorized purposes and properly distributed to the project (Funding);
- the contract was competed and awarded with full transparency and it contained the required Recovery Act FAR clauses (Project Execution);
- projects avoided unnecessary delays and cost overruns (Project Execution); and
- recipients' use of funds was transparent to the public and the benefits of the funds were clearly, accurately, and timely reported (Tracking and Reporting).

Use of Computer-Processed Data

We used computer-processed data from the Federal Procurement Data System, Central Contractor Registration, Excluded Parties List System, FBO, www.federalreporting.gov, and other systems to determine whether the project met the Recovery Act requirements for accountability and transparency. We tested the accuracy of the computer-processed data by obtaining copies of contracting, funding, and reporting project documentation

from AFRC. We also interviewed AFRC personnel responsible for managing the project. From these procedures, we concluded that the DoD data were sufficiently reliable for our purposes.

Use of Technical Assistance

Before selecting DOD Recovery Act projects for audit, the Quantitative Methods and Analysis Division of the DOD Office of Inspector General analyzed all DOD agency-funded projects, locations, and contracting oversight organizations to assess the risk of waste, fraud, and abuse associated with each. We selected most audit projects and locations using a modified Delphi technique, which allowed us to quantify the risk based on expert auditor judgment, and other quantitatively developed risk indicators. We used information collected from all projects to update and improve the risk assessment model. We selected 83 projects with the highest risk rankings; auditors chose some additional projects at the selected locations.

We did not use classical statistical sampling techniques that would permit generalizing results to the total population because there were too many potential variables with unknown parameters at the beginning of this analysis. The predictive analytic techniques employed provided a basis for logical coverage not only of Recovery Act dollars being expended, but also of types of projects and types of locations across the Defense agencies, Military Services, State National Guard units, and public works projects managed by the USACE.

Prior Audit Coverage

The Government Accountability Office, the Department of Defense Inspector General, and the Military Departments have issued reports and memoranda discussing DOD projects funded by the Recovery Act. You can access unrestricted reports at <http://www.recovery.gov/accountability>.

Appendix B. Recovery Act Criteria and Guidance

The following list includes the primary Recovery Act criteria documents:

- U.S. House of Representatives Conference Committee Report 111-16, “Making Supplemental Appropriations for Job Preservation and Creation, Infrastructure Investment, Energy Efficiency and Science, Assistance to the Unemployed, and State and Local Fiscal Stabilization, for the Fiscal Year Ending September 30, 2009, and for Other Purposes,” February 12, 2009
- Public Law 111-5, “American Recovery and Reinvestment Act of 2009,” February 17, 2009
- OMB Memorandum M-09-10, “Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” February 18, 2009
- OMB Bulletin No. 09-02, “Budget Execution of the American Recovery and Reinvestment Act of 2009 Appropriations,” February 25, 2009
- White House Memorandum, “Government Contracting,” March 4, 2009
- White House Memorandum, “Ensuring Responsible Spending of Recovery Act Funds,” March 20, 2009
- OMB Memorandum M-09-15, “Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” April 3, 2009¹
- OMB Memorandum M-09-16, “Interim Guidance Regarding Communications With Registered Lobbyists About Recovery Act Funds,” April 7, 2009
- OMB Memorandum M-09-19, “Guidance on Data Submission Under the Federal Funding Accountability and Transparency Act (FFATA),” June 1, 2009
- OMB Memorandum M-09-21, “Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009,” June 22, 2009²
- OMB Memorandum M-09-24, “Updated Guidance Regarding Communications with Registered Lobbyists About Recovery Act Funds,” July 24, 2009
- OMB Memorandum M-09-30, “Improving Recovery Act Recipient Reporting,” September 11, 2009

- OMB Office of Federal Procurement Policy, “Interim Guidance on Reviewing Contractor Reports on the Use of Recovery Act Funds in Accordance with FAR Clause 52.204-11,” September 30, 2009²
- OMB Memorandum M-10-08, “Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non-Reporting Recipients, and Reporting of Job Estimates,” December 18, 2009²
- OMB Memorandum M-10-14, “Updated Guidance on the American Recovery and Reinvestment Act,” March 22, 2010²
- White House Memorandum, “Combating Noncompliance With Recovery Act Reporting Requirements,” April 6, 2010²
- OMB Memorandum M-10-17, “Holding Recipients Accountable for Reporting Compliance under the American Recovery and Reinvestment Act,” May 4, 2010²
- OMB Memorandum M-10-34, “Updated Guidance on the American Recovery and Reinvestment Act,” September 24, 2010²

Notes

¹ Document provides Government-wide guidance for carrying out programs and activities enacted in the American Recovery and Reinvestment Act of 2009. The guidance states that the President’s commitment is to ensure that public funds are expended responsibly and in a transparent manner to further job creation, economic recovery, and other purposes of the Recovery Act.

² Document provides Government-wide guidance for carrying out the reporting requirements included in section 1512 of the Recovery Act. The reports will be submitted by recipients beginning in October 2009 and will contain detailed information on the projects and activities funded by the Recovery Act.



Inspector General Department of Defense

