Audit Report

OFFICE OF THE INSPECTOR GENERAL

REQUIREMENT FOR AIR RESERVE COMPONENT UNITS NOT ASSIGNED TO SUPPORT REGIONAL CONTINGENCIES

Report No. 96-184 June 28, 1996

Department of Defense

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Acronyms

FORSIZE	Support Force Sizing Exercise
MRC	Major Regional Contingency
TPFDD	Time-Phased Force and Deployment Data
UTC	Unit Type Code

INSPECTOR GENERAL
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June 28, 1996

MEMORANDUM FOR ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
CHIEF, NATIONAL GUARD BUREAU

SUBJECT: Audit Report on Requirement for Air Reserve Component Units Not Assigned to Support Regional Contingencies (Report No. 96-184)

We are providing this report for review and comment. The audit was performed in response to a request from the Assistant Secretary of Defense (Reserve Affairs) to determine whether Reserve forces were sized and structured to meet the needs of anticipated regional contingencies. This report focuses on Air Reserve Component units. Management comments on a draft of this report were considered in preparing the final report.

DoD Directive 7650.3 requires that all recommendations be resolved promptly. We request that the Air Force provide additional comments on validating major commands' in-place and sustaining support requirements using DoD mobilization criteria in response to the final report. We request that the Air Force provide the comments by August 28, 1996.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Mr. Harlan M. Geyer, Audit Program Director, at (703) 604-9594 (DSN 664-9594) or Ms. Geraldine M. Edwards, Audit Project Manager, at (703) 604-9489 (DSN 664-9489). See Appendix C for the report distribution. Audit team members are listed inside the back cover.

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Assistant Inspector General
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Office of the Inspector General, DoD

Report No. 96-184
Project No. 5RA-0010.01

June 28, 1996

Requirement for Air Reserve Component Units Not Assigned to Support Regional Contingencies

Executive Summary

Introduction. We performed the audit at the request of the Office of the Assistant Secretary of Defense (Reserve Affairs). This report is one in a series of reports on whether the Reserve Components are sized and structured to meet the needs of anticipated regional contingencies. This report focuses on the Air Reserve Component.

Audit Objectives. Our audit objective was to determine whether a valid need exists for Air Reserve Component units that are not assigned to meet the needs of anticipated regional contingencies. The audit also evaluated the Air Force management control program as it applied to the audit objective.

Audit Results. The Air Force had not validated the requirements for Air Reserve Component units that were not tasked to support regional contingencies or other approved Air Force operations. For the 9,079 Air Reserve Component unit type codes, 77 percent were not tasked to support regional contingencies or other operations. As a result, the Air Force may expend resources on Air Reserve Component units when a validated mobilization need does not exist.

The management controls we reviewed need improvement because a material weakness exists in Air Staff guidance for validating Air Reserve Component wartime requirements. Implementation of the recommendations in this report will improve the Air Force's process for validating Air Reserve Component wartime requirements and could result in monetary benefits. See Part I for a discussion of audit results.

Summary of Recommendations. We recommend validating Air Reserve Component unit type codes and in-place sustaining support requirements using contingency planning guidance and DoD mobilization criteria. We also recommend revising the Air Force War and Mobilization Plan after validating the Air Reserve Component requirements and identifying units and personnel positions that can be eliminated or reprogrammed to meet validated mobilization shortfalls.

Management Comments. The Air Force concurred with recommendations to validate unit type code requirements based on current planning guidance, to validate major commands' Air Reserve Component in-place and sustaining support requirements using DoD mobilization criteria, and to revise the Air Force War and Mobilization Plan to reflect validated requirements. The Air Force partially concurred with the recommendation to use validated requirements to determine which Air Force unit type codes and personnel positions can be eliminated or reprogrammed to meet valid shortfalls. See Part I for a summary of management comments regarding the finding and recommendations and Part III for the complete text of management comments.

Audit Response. The Air Force's comments were partially responsive. See Part I for additional comments requested. We ask that the Air Force provide additional comments by August 28, 1996.

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Part I - Audit Results

Audit Background

New Military Strategy. The traditional role of U.S. military forces focused on meeting global threats with little or no notice. Today, a new military strategy calls for the integration of both Active and Reserve forces into a single force capable of responding decisively to a short-notice regional conflict. In an environment of reduced budgets, downsizing, and restructuring, the Military Departments must identify how their Reserve forces will contribute to the new military strategy that requires rapid response to regional conflicts.

Defense Planning Guidance. The DoD established broad goals for the Military Departments' force planning. The goals are in keeping with the requirement that military forces be sized and structured to be able, in concert with regional allies, to fight and win two major regional contingencies (MRCs) that occur nearly simultaneous. At the same time, the resulting force structure must be flexible enough to engage in smaller scale contingencies and selective peacetime military operations.

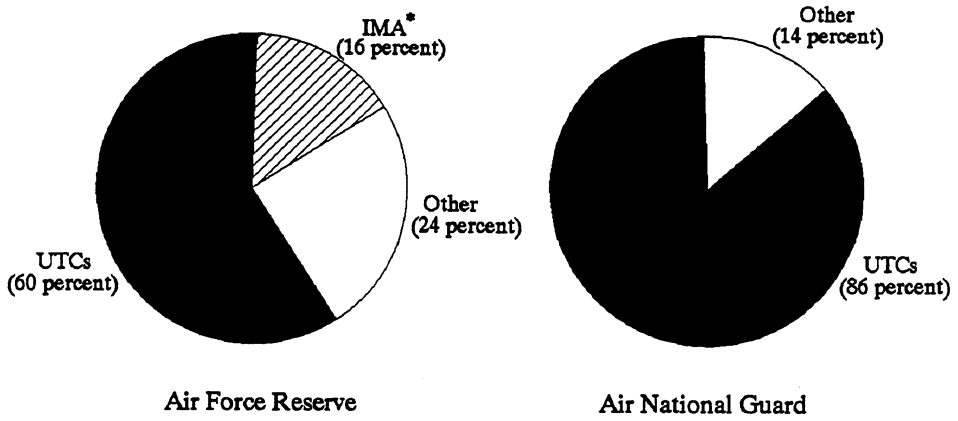
Air Reserve Component. The Air Reserve Component includes the Air National Guard and the Air Force Reserve. The Air Reserve Component is made up of three subcomponents: the Ready Reserve, which includes both the Selected Reserve and the Individual Ready Reserve; the Retired Reserve; and the Stand-by Reserve. The Air National Guard has the North American Air Defense mission and supports State Governors in handling domestic emergencies. The Air Reserve Component performs much of the airlift and other vital missions needed from the outset of any contingency and accounts for 33 percent of total forces in the Air Force.

Selected Reserve. The Selected Reserve is composed of Reserve units and individual mobilization augmentees who drill in a military pay status. The Selected Reserve is the principal source of trained units and personnel needed to augment Active forces in time of war or national emergency and at such times as the national security requires. The FY 1995 budget was $4.0 billion for the Air National Guard and $2.2 billion for the Air Force Reserve. As of September 30, 1995, the Air National Guard and Air Force Reserve had authorized Selected Reserve end strengths of 115,581 and 78,706, respectively.

Air Reserve Component Management Structure. The Deputy Chief of Staff, Plans and Operations, Department of the Air Force, is responsible for Air Force mobilization planning and readiness. The Director, Programs and Evaluation, Department of the Air Force, develops guidance and procedures for major commands to use in developing and documenting wartime personnel requirements. Major commands use the same guidance and procedures to identify their Air Reserve Component mobilization requirements. When Air Reserve Component forces are activated, operational commands transfer to the gaining major commands. The State Governors have command jurisdiction for nonmobilized Air National Guard units, and Governors coordinate all matters pertaining to those units with the Director, Air National Guard. The

Commander, Air Force Reserve, has command jurisdiction of nonmobilized Air Force Reserve units. Nonmobilized Air Force Reserve individual mobilization augmentees come under the command of their assigned units.

Air Reserve Component Unit Structure. The Air Reserve Component follows the standard Air Force organizational structure for its units. Air Reserve Component units mobilize and deploy as complete units, including command and administrative personnel. For contingency planning purposes, the Air Force uses unit type codes (UTCs) to identify its primary deploying unit structure. A UTC includes flying and support units. The UTC links combat aviation squadrons to support units for deployment in support of operation plans. As of November 1995, the Air Reserve Component had a total of 146,734 Selected reservists assigned to 9,079 UTCs. As of September 30, 1995, the Air Force Reserve also had 12,402 funded individual mobilization augmentees, who are individually preassigned to an Active component organization. The Air National Guard does not use individual mobilization augmentees. Figure 1 shows the Air Reserve Component organizational structure for contingency planning purposes.



* Individual Mobilization Augmentee

Figure 1. Air Reserve Component Organizational Structure for Contingency Planning

When a gaining major command determines that the Air Reserve Component can meet specific contingency requirements, the gaining major command can task a complete unit, a UTC with a specific capability, or individuals to meet the requirements.

Audit Objectives

The audit objective was to determine whether a valid need exists for Air Reserve Component units that are not assigned to meet the needs of anticipated regional contingencies. In addition, the audit evaluated the effectiveness of the management control program as it applied to the audit objective. See Appendix A for a discussion of the scope and methodology and the review of the management control program.

Determining Air Reserve Component Units Needed to Support Regional Contingencies

The Air Force had not validated the need for Air Reserve Component units that were not directly tasked to support regional contingencies or other approved Air Force mission areas. Air Force contingency planning guidance did not consider that support of operation plans is a primary factor in validating the requirement for Air Reserve Component units. In addition, gaining major commands incorrectly used available forces as the basis for Air Reserve Component mobilization requirements. Further, the Air Force incorrectly used general support force sizing guidance to determine Air Reserve Component in-place and sustaining support mobilization requirements. As a result, the Air Force may spend funds to maintain the Air Reserve Component force structure in excess of a validated mobilization need.

Air Force Plans for Using the Air Reserve Components in Regional Contingencies

Air Force Guidance. Air Force Policy Directive 10-3, "Air Reserve Component Forces," May 2, 1994, establishes policy to fully integrate the Air National Guard, Air Force Reserve, and Active Air Force into a single, total force, as required by the DoD total force policy established in 1973. Within the Air Force, the Active component implements total force policy by including Air Reserve Component forces in deliberate and contingency planning and employment actions.

Deliberate Planning Process. For the deliberate planning process, the Military Departments use the Joint Operation Planning and Execution System. The Joint Operation Planning and Execution System monitors, plans, and executes mobilization, deployment, employment, and sustainment activities associated with joint operations. The deliberate planning process results in operation plans for contingencies identified in strategic planning documents. The operation plans include a full description of the concept of operations and identifies the specific forces, functional support, and resources required to implement the plans. The needed forces are specified in deployment lists printed from the time-phased force and deployment data (TPFDD) in operation plans.

Using TPFDD information that was current as of November 1995, we determined the extent to which the Air Force included Air Reserve Component units and personnel in operation and contingency plans.

Air Reserve Component Deploying Forces

Air Reserve Component UTC Tasking to Support Regional Contingencies. Of 9,079 available Air Reserve Component UTCs, 1,668 were tasked in the TPFDDs to support the operation plans for the anticipated 2 MRC scenario. Another 466 UTCs were tasked to support other operations identified by Air Force personnel as essential to the Air Force mission. Those operations included North American Air Defense, Air Force Concept Plans for Europe, Strategic Integrated Operational Plans, and airlift operations. We considered partially tasked UTCs to be completely tasked and included them in the 1,668 UTCs. Figure 2 shows the allocation of available Air Reserve Component UTCs.

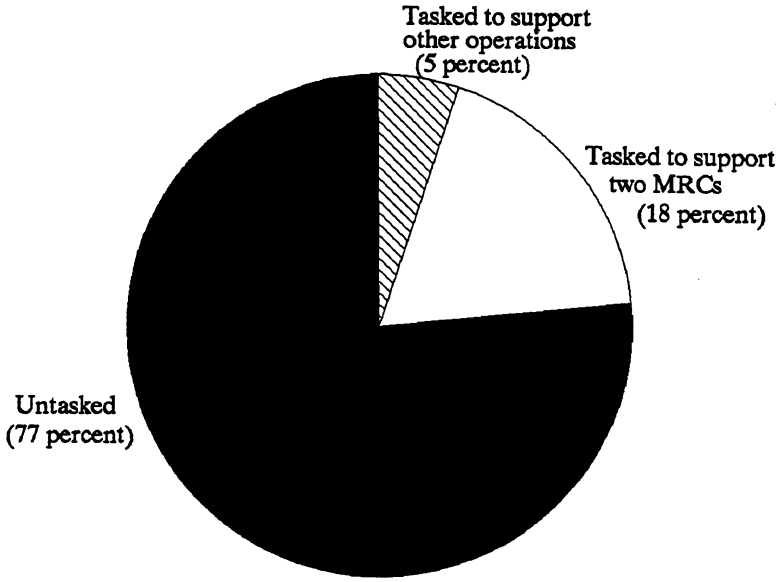


Figure 2. Allocation of Available Air Reserve Component UTCs

We interviewed selected functional area managers to determine the missions of the untasked UTCs and how those UTCs would be used in support of regional contingencies. Functional area managers could neither document nor explain how the UTCs would support regional contingencies or any other approved Air Force operations. The Air Force also had not tasked the UTCs on any other Air Force planning documents.

Air National Guard UTCs Not Tasked. Of 6,847 available UTCs in the Air National Guard, 5,427 UTCs were not tasked in the TPFDDs to support 2 MRCs and were not otherwise tasked to support approved Air Force operations. Table 1 identifies Air National Guard UTCs by functional areas that were not tasked to Air Force missions.

Table 1. Air National Guard UTCs Not Tasked to Major Regional Contingencies or Other Approved Air Force Operations

UTC Description	Number of UTCs	Number of UTCs Not Tasked	Percent
Aerial port	69	41	59
Airlift	19	0	0*
Airlift control	17	12	71
Air refueling	24	0	0*
Air rescue	4	4	100
Bombardment	15	0	0
Civil engineering	308	279	91
Communications and computer	1,199	899	75
Fighter interceptor	21	0	0*
Fighter squadron	31	0	0*
Headquarters	121	98	81
Information management	71	56	79
Intelligence	160	118	74
Maintenance	158	109	69
Medical	262	177	68
Munitions	42	23	55
Personnel	262	196	75
Postal and services	304	220	72
Security	157	107	68
Special operations	2	0	0
Supply and fuels	648	539	83
Support	1,357	1,125	83
Tactical air control system	179	117	65
Transportation	1,013	960	95
Weather	404	347	86
Total	**6,847**	**5,427**	**79**

*We considered all these UTCs as tasked, although 7 airlift, 11 air refueling, 6 fighter interceptor, and 21 fighter squadron UTCs were not tasked.

Air Force Reserve UTCs Not Tasked. Of 2,232 available UTCs in the Air Force Reserve, 1,518 UTCs were not tasked in the TPFDD to support 2 MRCs and were not otherwise tasked to support approved Air Force operations. Table 2 identifies Air Force Reserve UTCs by functional areas that were not tasked to Air Force missions.

Table 2. Air Force Reserve UTCs Not Tasked to Major Regional Contingencies or Other Approved Air Force Operations

UTC Description	Number of UTCs	Number of UTCs Not Tasked	Percent
Aeromedical evacuation	1	1	100
Airlift	13	0	0*
Airlift control	29	13	45
Air refueling	23	0	0*
Air rescue	7	1	14
Bombardment	1	0	0
Civil engineering	190	144	76
Communications and computer	111	94	85
Fighter squadron	8	0	0*
Headquarters	37	27	73
Information management	13	7	54
Intelligence	88	56	64
Maintenance	159	82	52
Medical	241	103	43
Personnel	93	59	63
Postal and services	104	45	43
Security	43	13	30
Special operations	4	4	100
Supply and fuels	180	140	78
Support	429	348	81
Transportation	458	381	83
Total	**2,232**	**1,518**	**68**

*We considered all these UTCs as tasked, although 2 airlift, 18 air refueling, and 6 fighter squadron UTCs were not tasked.

Planning personnel at Air Force and Air Reserve Component headquarters stated that the operation plan TPFDDs for the anticipated two MRC scenario did not accurately reflect the Air Reserve Component UTC support that would be needed for two MRCs that occur nearly simultaneous. According to planning personnel, all Air Reserve Component UTCs would eventually be tasked to support the new operation plan when the TPFDDs are completed in November 1996.

Increased Air Reserve Component Tasking in Future TPFDDs. The TPFDDs in the operation plans for the two MRCs were developed based on the assumption that the United States would be engaged in only one MRC at a time. Therefore, the Air Force tasked units to meet requirements identified in two separate operation plans that could be carried out independently of the other. The Air Force submitted those operation plans and the associated TPFDDs to the Joint Chiefs of Staff in November 1995.

We evaluated the taskings on both operation plans to determine the tasking for Air Reserve Component units. Although Air Reserve Component UTC tasking

in the TPFDD for one MRC was not duplicated in the other TPFDD, Air Reserve Component planning personnel did not agree that adding the UTCs assigned to both TPFDDs would satisfy requirements if both MRC operations occurred nearly simultaneously. Planning personnel stated that as of November 1995, the supported commanders' requirements for two nearly simultaneous MRCs would increase significantly over the requirements in the Joint Planning and Execution System. However, planning personnel for the Air Force and major commands could not support how the development of the new TPFDD would significantly increase the participation of Air Reserve Component UTCs in the two MRC scenario. The major commands must task Air Reserve Component units gained on mobilization in operation and contingency plans. Planning personnel at the Air Combat Command and Air Mobility Command acknowledged that they may change the taskings in the new TPFDD, but that Air Reserve Component unit tasking would not increase significantly.

Available Forces Used as the Basis for Unit Requirements. The Air Force determined its requirements for the deployment forces needed to meet national security objectives based on unit deployment commitments defined by major commands and documented in volume 3, part 3 of the Air Force War and Mobilization Plan. The Air Force revises the War and Mobilization Plan annually. Air Force Manual 10-401, "Operation Plan and Concept Plan Development and Implementation," October 28, 1994, states that:

> Air Staff FAMs [functional area managers] are the ultimate authority concerning the availability of functional UTCs for potential OPLAN [operation plan] contingencies. The MAJCOM/FOA [major command/field operating agency] FAM's UTC availability, and its documentation within the Air Force UTC Availability Summary and the WMP-3 [War and Mobilization Plan] is a valid wartime tasking for worldwide contingency operations, regardless of whether a tasked UTC is sourced in an OPLAN during the deliberate planning cycle. Since a FAM's UTC availability constitutes a tasking, units should be manned, trained, and equipped to maintain the tasked capability.

We were unable to identify how untasked units would contribute to the anticipated two MRC scenario. The functional area managers that we interviewed stated that units were available for tasking in the Air Force War and Mobilization Plan to support two MRCs or any other Air Force operation plans. Although Air Reserve Component units apportioned in the Air Force War and Mobilization Plan are available for tasking, their availability does not establish a needed mobilization requirement. Wartime mobilization of Air Reserve Component forces depends on the conflict scenario. The approved planning scenarios would involve partial, time-phased mobilization of the Air Reserve Component to meet the needs of anticipated regional contingencies. The Air Force had not revised its War and Mobilization Plan to reflect validated Air Reserve Component requirements based on regional contingencies. The number of UTCs maintained in the Air Force War and Mobilization Plan and the UTC missions are based on full mobilization to meet the previous threat of short-notice global war involving the former Soviet Union.

Untasked UTCs. Air Reserve Component UTCs not tasked to support operation or contingency plans are available for backfill or substitution of tasked

UTCs. Further, untasked UTCs, or personnel assigned to the UTCs, are available to augment major commands' non-deploying wartime support force requirements. Because as much as 77 percent of Air Reserve Component UTC structure is not tasked to support regional contingencies, the Air Force should revalidate UTCs to determine which can be eliminated and which should be restructured to better meet the needs of regional contingencies.

In-Place and Sustaining Support Force Personnel Requirements

In-Place Support Requirements. In-place support is the support provided by overseas and continental U.S. bases and organizations that are not required to deploy. Major commands used guidance in the 1995 Air Force Support Force Sizing Exercise (FORSIZE) to determine total Air Force wartime support force requirements. According to Air Force planning personnel and functional area managers, FORSIZE 1995 did not specifically identify Air Reserve Component support requirements for the anticipated two MRC scenario.

Support Force Sizing Exercise. The Air Force authorized FORSIZE 1995 as the primary guidance for major commands to use in determining their wartime support force requirements. The primary purpose of FORSIZE is to support Air Force programming and budgeting decisions for the total force. FORSIZE consists of two processes:

- identifying total deploying support force requirements and
- documenting all overseas and continental U.S. in-place support force requirements needed to sustain wartime base operating functions.

However, FORSIZE 1995 guidance included factors and assumptions that would not otherwise be used in determining Air Reserve Component mobilization requirements needed for the two MRC scenario. The Director, Programs and Evaluation, Department of the Air Force, included Air Reserve Component unit requirements to meet regional contingencies in the larger context of supporting Air Force programming and budgeting decisions, rather than basing requirements on an identified need to augment Active forces during wartime.

DoD mobilization and manpower utilization policies establish criteria for using Selected reservists to meet mobilization or wartime requirements. Criteria include activating Selected reservists only to fill jobs needed for planned wartime operations or augmentation unless:

- military incumbency is required by law,
- military-unique skills are required for successful performance of duties, or
- alternative personnel resources are not available.

Major commands referred our requests for Air Reserve Component FORSIZE 1995 data to the Air Staff. Air Staff personnel released only a summary of the major commands' Air Reserve Component mobilization requirements for in-place and sustaining support functions. That summary showed that the total available military, civilian, and contractor support personnel in the Air Reserve Component exceeded requirements by 51,205. The available Selected Reserve personnel exceeded requirements by 48,179. Air Staff personnel stated that they had not completed their analysis and, therefore, did not want to release detailed data. However, the Air Staff released another summary of those functional areas for which the analysis was completed. As of October 1995, Air Staff personnel had reviewed 8 of 37 functional areas. The Air Staff completed the analysis of the remaining functional areas in February 1996. Table 3 shows the Air Reserve Component portion of the eight functional areas analyzed by the Air Staff as of October 1995.

Table 3. Air Reserve Component Functional Areas Analyzed by the Air Staff as of October 1995

Functional Area	Resources	Requirements	Difference
Air National Guard			
Chaplain	304	438	(134)
Civil engineering	14,096	8,923	5,173
Contracting	425	116	309
History	98	147	(49)
Intelligence	999	1,004	(5)
Public affairs	259	149	110
Public affairs, band	421	0	421
Security police	5,698	5,617	81
Total	**22,300**	**16,394**	**5,906**
Air Force Reserve			
Chaplain	578	244	334
Civil engineering	9,082	5,670	3,412
Contracting	462	200	262
History	102	57	45
Intelligence	1,860	656	1,204
Public affairs	342	224	118
Public affairs, band	60	60	0
Security police	4,051	1,729	2,322
Total	**16,537**	**8,840**	**7,697**

Air Staff Review of Base-Level Assessment Data. According to major command planning personnel, base-level assessment data were based on outdated deployment information and were not reliable for estimating support requirements. In analyzing the data, Air Staff personnel stated that functional area managers did not follow Air Staff functional guidance. Therefore, Air

Staff personnel considered base-level assessment data to be only 80 percent accurate in those functional areas where total resources exceeded their requirements. According to Air Staff personnel, major commands' base-level assessment data needed to be adjusted because of changes to authorizations, program changes, and additional requirements not considered by major commands. Additional adjustments were made to include requirements needed for air bases having minimum essential facilities and casualty replacements and for other factors based on Air Staff functional area managers' experience. If available personnel still exceeded requirements, Air Staff personnel arbitrarily added a 20-percent error factor. Air Staff personnel offset any remaining excess Air Reserve Component resources against Air Force-wide shortfalls.

In our opinion, adding a 20-percent error factor only to functional areas where excess resources were reported affects the accuracy of the identified Air Reserve Component support requirements.

Individual Mobilization Augmentees. Air Force Instruction 38-204, "Programming USAF [U.S. Air Force] Manpower," April 29, 1994, states that individual mobilization augmentees are authorized to support wartime or contingency plans only when Active force resources are insufficient. Commands must determine and document their wartime requirements during the deliberate planning cycle. Any deficit between peacetime authorizations and wartime requirements forms the basis for evaluating individual mobilization augmentees. To determine whether augmentees are needed, the Manpower Requirements Division, Directorate of Programs and Evaluation, Department of the Air Force, must validate funded individual mobilization augmentee positions against wartime requirements for the anticipated two MRC scenario.

As of September 30, 1995, the Air Force Reserve had 12,402 funded individual mobilization augmentees assigned to positions in Active Air Force units to support contingency operations or mobilization requirements. Major commands, however, had not identified any wartime requirements for individual mobilization augmentees. Air Staff personnel stated that individual mobilization augmentee requirements will be reviewed in FY 1996.

Summary

Although total force policy places greater reliance on the Air Reserve Component for wartime and contingency support, the Air Force's planned employment of military forces for the anticipated two MRC scenario does not call for using the Air Reserve Component to the extent that they are maintained in the force structure. The Air Force has included Air Reserve Component forces in contingency planning; however, their tasking is limited in TPFDDs to anticipated regional contingencies. Because the Active component would provide most of the military forces, the tasking of Air Reserve Component forces to support operation plans for MRCs and other approved Air Force plans is significantly less than the available forces. Also, major commands could use the existing peacetime workforce to meet many base operating requirements and

would not need to activate Air Reserve Component support units and personnel. Although we agree that no single operation plan or scenario documents all deployment forces needed to support national security requirements, the deliberate planning process provides the best determination of needed forces for anticipated regional contingencies.

Management Comments on the Finding and Audit Response

Management Comments. The Air Force stated that audit conclusions were erroneous because the audit did not capture all UTC deployment requirements, and many nondeploying UTCs, although they are not tasked in TPFDDs, are needed for valid wartime in-place sustaining missions. The Air Force strongly disagreed with the audit conclusion on the FORSIZE and base-level assessment process, stating that the audit took only a cursory look at preliminary FORSIZE data and, therefore, did not adequately consider in-place and sustaining requirements.

Audit Response. The audit included all UTC deployment requirements identified at the time of our review. We discussed the possibility of additional requirements with Air Force personnel and considered their comments in preparing the report. While the audit did not take an in-depth look at FORSIZE data, the conclusion was based on summary data that reflected validated requirements as determined by major commands and the analysis of that data during the review process as presented by Air Staff personnel. Further, since documented and validated UTC deployment requirements did not exist for a majority of the Air Reserve Component force structure, we feel that our recommendations for additional review work are sound. Also, effective with new operation plan submissions, the Joint Staff will require changes in the methods the Military Departments use to identify units needed to support the operation plan. The Air Force, for example, must identify in an attachment to the TPFDD any untasked units from locations outside the theater of operations needed to support the operation plan. The change will give visibility over the force structure needed to carry out the military strategy of two major regional contingencies.

Recommendations, Management Comments, and Audit Response

We recommend that the Deputy Chief of Staff, Plans and Operations:

1. Validate Air Reserve Component unit type code requirements using regional contingency planning guidance as the basis for the unit type code structure and the number of unit type codes maintained for mobilization.

2. Validate major commands' Air Reserve Component in-place and sustaining support requirements using DoD mobilization criteria.

3. Revise the Air Force War and Mobilization Plan to reflect validated mobilization requirements.

4. Use validated requirements to determine which Air Reserve Component unit type codes and personnel positions can be eliminated or reprogrammed to meet validated mobilization shortfalls.

Management Comments. The Air Force concurred with Recommendation 1., stating that the Air Force is constructing a new Air Force War and Mobilization Plan, Volume 3, Part 2, "Support Forces," that will be based on current planning guidance. The Air Force concurred with Recommendation 2., stating that validation of major commands' in-place and sustaining requirements was accomplished during Support Force Sizing Exercise. The Air Force concurred with Recommendation 3., stating that the Air Force will revise the Air Force War and Mobilization Plan to reflect valid requirements. The Air Force partially concurred with Recommendation 4., stating that the Air Force, as a total force will continue to determine valid wartime unit type code requirements for the Air Reserve Component. However, the Air Reserve Component is responsible for determining which personnel positions within their units should be eliminated or reprogrammed.

Audit Response. The Air Force's comments on Recommendations 1., 3. and 4. are responsive, except for the omission of completion dates for the agreed-upon actions. The comments on Recommendation 2. are partially responsive. Although major commands validated their in-place and sustaining requirements during Support Force Sizing Exercise, Air Staff personnel did not rely on those requirements to determine total in-place and sustaining requirements because they questioned the accuracy of the data. Therefore, we do not agree with the Air Force that validation has been completed. We ask that the Air Force provide additional comments on Recommendation 2. and completion dates for all planned actions.

Part II - Additional Information

Appendix A. Audit Process

Scope

We examined how the Air Force determined its Air Reserve Component unit requirements using the framework of the DoD Bottom-Up Review and the likelihood that those units would mobilize for regional contingency operations. Also, we considered whether units had other assigned missions that would not require deployment, but would otherwise be needed to meet national security objectives. We used planning data that were current as of November 1995 and the TPFDDs for the two single MRCs that the Air Force submitted to the Joint Staff in November 1995. We did not review major commands' planned use of Air Reserve Component personnel for base operating support or peacetime missions.

Methodology

We obtained DoD and Air Force policy as it relates to wartime contingency planning. We visited Air Force, Air National Guard, and Air Force Reserve headquarters to determine how they validated Air Reserve Component requirements for units that were not tasked in TPFDDs for major regional contingencies. Also, we interviewed planning personnel at the Air Combat Command and Air Mobility Command to determine how they validated requirements for Air Reserve Component units and personnel.

We used the TPFDD to verify that Air Reserve Component units were tasked to support operation plans for MRCs. Our review included:

- Air Reserve Component UTCs by functional area and
- supporting requirements that were not structured as UTCs.

Also, we reviewed limited FORSIZE 1995 and base-level assessment documentation, which would identify total wartime support forces for the Air Force.

We interviewed planning personnel and functional area managers at Air Force and Air Reserve Component headquarters to determine how Air Reserve Component units and personnel would contribute to the regional conflict scenarios outlined in the defense planning guidance.

Use of Computer-Processed Data. We reviewed computer-processed data extracted from the Joint Operation Planning and Execution System and the UTC

Management Information System. To the extent that we reviewed the computer-processed data, we concluded that they were sufficiently reliable to be used in meeting our primary audit objective.

Audit Period, Standards, and Locations. We performed this program audit from November 1994 through February 1996 in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD. We included tests of management controls considered necessary. Appendix B lists the organizations we visited or contacted.

Prior Audits and Other Reviews. No other audit work on the audit subject has been conducted in the past 5 years.

Management Control Program

DoD Directive 5010.38, "Internal Management Control Program," April 14, 1987, requires DoD organizations to implement a comprehensive system of management controls that provides reasonable assurance that programs are operating as intended and to evaluate the adequacy of the controls.

Scope of Review of the Management Control Program. We limited our review to the Air Staff's management control program and the validation process for Air Reserve Component units that were not tasked to support anticipated regional contingencies. However, Headquarters, Department of the Air Force, delegated the responsibility for validating Air Reserve Component requirements to its major commands. We did not review the major commands' management control programs.

Adequacy of Management Controls. We identified a material management control weakness for the Air Staff as defined by DoD Directive 5010.38. Air Staff management controls for issuing guidelines for validating Air Reserve Component mobilization requirements were inadequate to prevent unvalidated requirements. If management implements all report recommendations, then the Air Force's process for validating Air Reserve Component wartime requirements will improve and potential monetary benefits could be realized. We could not determine the monetary benefits because the amount depends on the total number of funded Selected Reserve billets identified for elimination by the Chief of Staff. A copy of the report will be provided to the senior official responsible for management controls in the Air Force.

Adequacy of Management's Self-Evaluation. Because the Air Force delegated validation responsibility to the major commands, the Air Staff did not perform a self-evaluation and, therefore, did not identify or report the material weakness identified by the audit.

Appendix B. Organizations Visited or Contacted

Office of the Secretary of Defense

Assistant Secretary of Defense (Reserve Affairs), Washington, DC
Assistant Secretary of Defense (Strategy and Requirements), Washington, DC

Director, Joint Staff

Director for Operations (J-3), Washington, DC
Director for Logistics (J-4), Washington, DC
Director for Strategic Plans and Policy (J-5), Washington, DC

Department of the Air Force

Assistant Secretary of the Air Force (Financial Management and Comptroller), Washington, DC
Deputy Chief of Staff, Plans and Operations, Washington, DC
Director, Programs and Evaluation, Washington, DC
Air Combat Command, Langley Air Force Base, VA
Air Mobility Command, Scott Air Force Base, IL
Office of Air Force Reserve, Washington, DC
Headquarters, Air Force Reserve, Robins Air Force Base, GA

National Guard Bureau

Chief, National Guard Bureau, Washington, DC
Director, Air National Guard, Washington, DC
Air National Guard Readiness Center, Andrews Air Force Base, MD

Appendix C. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense (Comptroller)
  Deputy Chief Financial Officer
  Deputy Comptroller (Program/Budget)
Assistant Secretary of Defense (Reserve Affairs)
Assistant Secretary of Defense (Strategy and Requirements)
Assistant to the Secretary of Defense (Public Affairs)
Director, Joint Staff
Director, Defense Logistics Studies Information Exchange

Department of the Army

Auditor General, Department of the Army

Department of the Navy

Assistant Secretary of the Navy (Financial Management and Comptroller)
Auditor General, Department of the Navy

Department of the Air Force

Assistant Secretary of the Air Force (Financial Management and Comptroller)
Deputy Chief of Staff, Plans and Operations
Auditor General, Department of the Air Force
Commander, Air Combat Command
Commander, Air Mobility Command
Chief, Air Force Reserve
Commander, Air Force Reserve

National Guard Bureau

Chief, National Guard Bureau
  Director, Air National Guard
    Commander, Air National Guard, Readiness Center
  Chief, Internal Review and Audit Compliance

Other Defense Organizations

Director, Defense Contract Audit Agency
Director, Defense Logistics Agency
Director, National Security Agency
  Inspector General, National Security Agency
Inspector General, Defense Intelligence Agency

Non-Defense Federal Organizations and Individuals

Office of Management and Budget
Technical Information Center, National Security and International Affairs Division, 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 National Security, Committee on Appropriations
  House Committee on Government Reform and Oversight
  House Subcommittee on National Security, International Affairs, and Criminal Justice, Committee on Government Reform and Oversight
  House Committee on National Security

Part III - Management Comments

Department of the Air Force Comments

DEPARTMENT OF THE AIR FORCE
HEADQUARTERS UNITED STATES AIR FORCE
WASHINGTON DC

17 JUN 1996

MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FOR AUDITING OFFICE OF THE INSPECTOR GENERAL DEPARTMENT OF DEFENSE

FROM: AF/XO

SUBJECT: Requirement for Air Reserve Component Units Not Assigned to Support Regional Contingencies (Project No. 5RA-0010.01))

This is in reply to your memorandum requesting the Assistant Secretary of the Air Force (Financial Management and Comptroller) to provide Air Force comments on subject report.

We appreciate the opportunity to respond to your audit. While the merits of this audit may be self-evident, we believe the process was critically flawed and therefore led to an erroneous conclusion that there are an excess of units in the Air Reserve Component. The stated report objective was to determine whether a valid need exists for Air Reserve Component units. Unfortunately, the audit did not capture all of the UTC deployment requirements and did not adequately consider in-place and sustainment requirements since it only took a cursory look at preliminary Air Force Support Force Sizing (FORSIZE) data. We strongly disagree with the report's representation of the FORSIZE and Base Level Assessment (BLA) process and the conclusions reached. This year's FORSIZE methodology varied only slightly from previously successful Wartime Manpower and Mobilization and Planning System (WARMAPS) exercises. We feel it is essential we share our concerns with your staff and revise the draft report so that our force sizing procedures and the conclusions we reach based on these procedures are correctly documented in the report.

Additionally, the analysis of UTC requirements and resources presented in the first portion of this audit misrepresents the total Air Force support force requirement and has the potential to lead the uninformed reader to the wrong conclusion. Many of the Air National Guard and Air Force Reserve personnel currently configured in UTCs are not required to deploy, but are required to satisfy valid wartime in-place and sustaining missions. It would therefore be incorrect to assume these units are not required just because they do not appear in Time-Phased Force and Deployment Data (TPFDD).

While we agree with the recommendations of the report, some of the recommended management actions had already been identified and were ongoing prior to the audit. We offer the following specific responses to the audit recommendations:

a. We concur with the first recommendation to validate UTC requirements and were already in the process of constructing a new USAF War and Mobilization Plan (WMP),

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Volume 3, Part 2, Support Forces. The numbers of UTCs in this document will be based on current planning guidance.

b. We concur with the second recommendation to validate major commands' Air Reserve Component in-place and sustaining support requirements using DoD mobilization criteria. This validation has been accomplished with DoD Reserve Component utilization and mobilization criteria during FORSIZE.

c. We concur with recommendation three, to revise the Air Force WMP to reflect validated mobilization requirements. We will include this information in the Air Force WMP.

d. We concur, in part, with recommendation four. The Air Force, as a total force, will continue to use the FORSIZE process to validate total Air Force requirements. The FY94 FORSIZE identified over 6000 reserve component positions for elimination and the FY95 FORSIZE is expected to result in the reprogramming of over 4000 reserve component positions. We will continue to provide a list of validated wartime UTC requirements for Air National Guard and Air Force Reserve personnel to fill in our warplans, however, it is the responsibility of the Reserve Component to determine which positions within their units should be eliminated or reprogrammed.

JOHN P. JUMPER, Lt Gen, USAF
Deputy Chief of Staff
Plans and Operations

Audit Team Members

This report was prepared by the Readiness and Operational Support Directorate, Office of the Assistant Inspector General for Auditing, DoD.

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