

**Your Tax Dollars at Work
An Intimate Study of Government Auditors**

By Connie J. Schlosberg ©

Notions and Connotations

As I drive west towards the majestic Rocky Mountains along the flight line, a steel gray jumbo military airplane's propellers are whirling and about a dozen or so camouflaged airmen are lined up getting ready to board. The sun is still rising as I park my Land Rover in the lot by the radio tower. All heads turn towards me as I get out of my vehicle and walk towards the airplane. I can't help but wonder if they notice the Deadhead stickers on my bumper or the "All is One – Save the Planet" slogan on my pocketbook. There are butterflies in my stomach as I join the other guests invited to give these airmen a send off before they depart for Iraq.

I'm here in Colorado Springs, Colorado - home of conservative stoicism and sense of duty and the pride of "Service before Self." The cold chill of the morning matches their stoned chiseled faces. I give a big cheerleader-style "*Hello*," but no one responds. I always thought send offs were to give well wishes to loved ones. Instead I felt that I had just arrived for a funeral. Soon I will realize that I have. Nothing here resembles the landscape - both physically and philosophically - of being raised in Long Island, New York, by a freethinking gregarious family.

The military families keep to themselves. Rarely do they congregate with outsiders. Since I've traveled the globe and lived in various places aside from New York, I thought this would create a synergy between us. I'm not so sure that it has. Even though they relocate every two to three years to both local and exotic places, it didn't make them

world citizens. A lot of them didn't take a piece of the new places' cultures with them. They may be well traveled but you will never know it. They still spend their lives as if they never left the towns that they grew up in.

First Encounter of the Bureaucratic Kind

Unfavorable actions from the military have been featured in the news for quite some time now. Defense contracting can be a dirty business. Auditors are hired to clean it up, but when most people think of government auditors, they grimace. The mere mention of *audit* sends shivers down people's spines. This notorious group has a bad reputation with the majority of Americans. However, what if the group is broken down to specifically military contracting auditors? With the recent wave of allegations against contractors providing services in the Iraq war, I wanted to see what the culture is like for a civilian government employee performing unlikable duties.

The Quality Program Management Division is comprised of a group of auditors who work on Peterson Air Force Base in Colorado. Just east of the majestic Rocky Mountains, this military base is home to the 21st Space Wing, Air Force Space Command, and most recently, the Northern Command who are responsible for our homeland security.

Driving on to the base, I'm greeted by a jovial security guard who works for AKAL Security, a company contracted by the Air Force to watch the gates leading into the base. He hands me a map and points towards the Pikes Peak mountain range. "Building 350 is that way maam. " The base itself is a community unto its own. Not only are there office buildings and laboratories but family housing, shops, a golf course and state-of-the-art gym. I notice the grounds are particularly green today with American

flags next to aspen trees lining the main street of Peterson Boulevard. This road leads to a large runway which supports all the military aircraft that land here including Air Force One.

It's September 11th and I see many people both military – dressed in their blues - and civilians lined up on both sides of the street. I figure it's a remembrance for that dreadful day six years ago, but it turns out to be a memorial for a contracting officer's son who was killed in Iraq. The civilians are dressed casually and stand side by side with their military comrades. Actually, this will be my first encounter with the auditors. Camaraderie seems to be a big part of the job and their lives.

I park around the corner from the memorial service and walk over to Peterson Boulevard to meet Freddy Herrington, Chief of Program Management. I expect he will be one of my key informants. He's about forty-something and has a Texas accent. He leads me to stand in line with the rest of them who are paying their respects to a fallen soldier. After the memorial, I follow Freddy into the Quality Program Management office. This office – decorated in Air Force colors of blue and gray - is brand new with a maze of cubicles and some private offices as well. I see a conference room and a small kitchen area.

I meet with the other half of the Quality Program Management office - Rod Barber who is Chief of the Quality Division. Rod, a distinguish-looking African American, acts aloof with me and is dressed more formally compared to Freddy who is wearing a polo shirt and khakis. There are about thirty people who work in this office – half are program managers and the other half are quality specialists. All are civilians and audit government contracts.

From what I surmise, these people start their day rather early and sometimes work late hours and weekends. They go TDY (travel) together in teams to perform audits on several large dollar contracts that are scattered both locally and all over the world. Most of them socialize during lunch and after working hours. A lot of the auditors are retired military; it's like a subculture of the military subculture. Their jobs must be highly stressful and technical or how else can they efficiently and truthfully audit these contractors?

Background Investigation

Being federal government contract auditors involves analyzing the effectiveness of quality assurance programs for cost, schedule and performance. Their goals are to assure that government contractors deliver services and supplies that are compliant with contract requirements documented in the statement of work. The auditors must use insight into the contractor's processes and partnering with customers and contractors. They carry a huge responsibility for assessing all phases of contract performance, compliance and opportunities for improvement by reviewing each contractor's performance and compilation and analyses of the resulting data. Auditors identify high risk and critical errors in contract performance. Methodical and analytical skills are necessary to evaluate programs on a quantitative and qualitative basis.

They act as a liaison between the team and outside agencies, preparing audit reports upon their return. Extensive knowledge and expertise in applying quality assurance concepts and principles in military contracting with minimal supervision and assistance is required. Their background experience must demonstrate a broad understanding of military terminology, practices, policies and regulations. With that

said, it is common for retired military members to follow on with their careers as quality assurance program managers.

According to an article in *The Auditor* that complements policies contained within the *Air Force Instruction 63-501, Air Force Acquisition Quality Program*, audits should be planned knowing the availability of sufficient information to perform inspections.

Auditors need to know such things as if the contract was awarded or if shut downs are planned. Sometimes the auditor needs to deal with uncooperative contractors whether they are raising objections to contract interpretations or are slow to respond to any questions. Most times this indicates that there are minor issues, but there can be major ones that the contractor is hiding. The audit team members need to be qualified to assist in the audit. It is up to the lead auditor - usually the quality program manager - to facilitate the team and enlist people who have the applicable attributes for the types of audits they are conducting. Depending on the scope of these audits, this could mean a few or many personnel ("The Auditor", 2007).

Another challenge that auditors face is putting effort into streamlining a process in order to save taxpayers money. As Susan E. Daniels states in her article "Agency Files Away Inefficiency, Saves Taxpayers a Bundle," performance management is imperative in conducting improvement efforts. By using cause and effect analysis, auditors can identify problems and risks within a system that the contractor is using (Daniels, 2007).

However, that is not to say the industry doesn't have faults. An exposé appeared in the 2005 *Government Executive* issue accusing government auditors with caring more about their own processes than they did in results and service with customers and contractors. The article continued with mention of an Air Force space program that was

\$1.5 billion over budget and two years behind schedule. The auditors assigned to that program knew of the potential overruns but never notified anyone because they weren't required to according to their operating manuals. Changes were made since then with the implementation of performance management requiring auditors to meet customer needs first then worry about the policies of the agency ("Government Executive", 2005).

I can see the pressures they are under to perform their jobs to the utmost professionalism. The infamous red tape they need to go through to accomplish their work is always challenging them. Being an auditor is not a job that most people would want as a career choice given the bad reputation that they have. Unfortunately, somebody has to be the critic – the "bad guy" – to keep everyone honest and not squander taxpayers' hard earned money.

Flying Under the Radar

I arrive on Peterson Air Force Base, Colorado, early one unusually cool Monday morning. The meridian that lines the street of Peterson Boulevard is landscaped with magnificent aspen trees and grass that's greener than Ireland. A couple of guys - dressed in bright green-yellow colored uniforms with bd Systems labeled on the jackets - are trimming the edges of the grass. The aspen leaves have already started to turn a buttercup yellow. Not far from the runway, I park in a lot by a construction trailer that was converted into an office building. Across the street, I find a large brick building with the number 350 located on top of the glass doors. As I step out of my car, I can smell gasoline so strong that it nauseates my stomach. The sun is still rising and I notice the panoramic view of the snow-capped Pikes Peak mountain range. If I squint a little, I can see the spectacular Garden of the Gods just below it.

I take a deep breath because I'm a little nervous about meeting the infamous government auditors. Pictures of weasel-eyed, anal retentive oafs dance in my head. My father used to be a part of that subculture. Since he was always reserved about his line of work, I've been curious on what it is all about.

Inside Building 350, the lobby looks brand new complete with freshly polished white marble-looking floors. More glass doors and an information board to direct me if only I can figure out the foreign acronyms. The Quality Program Management Division is to my right. A clean but dimly lit office, I'm greeted by a large poster with a giant stop sign. *Stop! No contractors allowed past this point without an escort.* Since I am not a contractor, I was told that I can walk right in. No one is there to greet me. I head towards Freddy's office since he is Chief and Deputy Director. He shakes my hand loosely as if he is afraid to break it. I'm sure my small frame is the reason. He tells me a lot of the auditors are not available at the moment, but I can walk around and get a feel for the place. I pass the blue and gray labyrinth filled with cubicles the size of coat closets. A lot of the cubicles are empty. Most of them contain a Formica desk top with one chair and an overhead bin for files and books. Each one has a computer with a flat screen monitor. Cubicles may reflect the personalities of their occupants. One has a pirate flag hanging on a gray partition. Another has posters of Thule Air Base, Greenland – one of the Air Force sites that they audit.

I peek into a quad area of desks where I introduce myself to Nicole, a young, attractive intern, who is quietly tapping words on her keyboard. I smell roasted Irish crème coffee brewing somewhere and a faint scent of musk perfume. She is sending an email to the commander at Thule Air Base concerning a missing \$205,000 check for

the Danish company, Greenland Contractors. Nervously tapping a pencil on her monitor, she says “Greenland is owned by Denmark and since we are occupying Danish territory, we need to hire both Greenlandic and Danish people. Americans can’t contract with the United States Government there. This missing check will create massive headaches for our government because of the fluctuation of value between the dollar and the euro.” Now, they have to track down the carrier they used to mail the check.

An auditor with an emerald earring in his ear and blonde highlights is standing next to her. He is Jim – nickname Baby Face – who is leaning up against Nicole’s desk reading the Peterson’s *Space Observer* newspaper. Jim chuckles “You’ll have to escalate this up to Stephanie. She’s at the same level as the commander. No point in taking this problem on yourself.” Stephanie, I learn, is their big boss. She’s the director of the Quality Program Management Office. I see Nicole’s nose turn up while she hears Jim’s words. I ask “Is that such a bad thing to bring this to Stephanie’s attention?” Both of them look at me and laugh. Neither one responds to my question. I guess Stephanie is not someone you want to address problems with. The looks on their faces told me that they didn’t like dealing with authority.

I hear a loud shrilling voice coming from around the corner. I leave Nicole and Jim to see what the noise is about. Freddy is talking with a heavysset man named Ken. They are arguing over where they are going to eat for lunch. Freddy wants to have fish and chips at the Clubhouse by the golf course. Ken is in the mood for steak sandwiches at the commissary. From out of nowhere I see Dennis, a gray-haired man dressed like he’s ready to play golf. “Hey Freddy, why do you want to eat that greasy

fish? It's the end of the FY [fiscal year]. They have no money. They'll be skimpy on the French fries." Freddy shrugs his shoulders and grabs a pack of Marlboros from his shirt pocket. "Let's go out and smoke and talk about it." They ask me to join them for lunch. I look at my watch. It hasn't turned 11:00 a.m. yet. I agree to meet them for lunch and they tell me that they'll come back to get me.

Meanwhile, I see Rod, who is Chief of Quality, talking on his cell phone near his office in the front of the building. He jokingly refers to it as "the city". Since the office is so huge, the auditors broke down the place into areas: city, suburbs and country. Rod says the guys out in the country rarely make their way to the city. I think this is due to the fact that the supervisors and lead personnel sit up front. No sense in calling attention to yourself.

Most of the quality guys like to work alone at their desks staring into the vapid blackness of their monitors. Rod says "My guys are nose to the grindstone type of people. The Quality section involves multiple inspections at all levels in the Air Force. We shouldn't even be here in this office. We should have our own entity. I keep lobbying for it with headquarters, but keep getting pushed down." He continues on about how many write ups he would complete against the office if he was in the capacity to do so. His shifting eyes and glances down at his watch indicate to me that is time to move on.

Just as I am about to meet with Stephanie, Freddy, Dennis and Ken approach me to join them for lunch. Accompanying them is Laura - a tall brunette dressed up in a black pantsuit. She handles all the reacquisition contracts on the base. Roger, another supervisor, decides to tag along. He hunches his shoulders so far over that I didn't

realize how much taller he is from everybody else. I ask them where they decided to go to eat. Dennis yells, "As usual, Freddy won. We're going to the clubhouse." It is funny how casual yet charismatic these people are.

The Moral of the Story

"Common sense will not be tolerated," chuckles Tom, the oldest one in the office. Tom's an ornery gray-haired gentleman who smells of cigarette smoke but has a charming southern disposition. "It's all about recovery," replies the wise-cracking curly haired Ron. The auditors are giving me their favorite mottos for their jobs. It is almost 10:00 a.m. on a warm Wednesday morning in the 21st Quality Program Management Division's conference room. The auditors are having another staff meeting; there never seems to be enough of them from what I gather. The meeting is just finishing up in the dark, cherry-wood filled conference room.

Twelve overstuffed blue-cushioned chairs surround the rectangle table with another twelve chairs lined up against the stark white walls. An overhead projector looms above us with a projection screen hanging in front of it. Roasted coffee beans scent the room from the Starbucks' cups of the seven auditors I chose to interview. A basket of Hershey's chocolate and a plate of homemade oatmeal raisin cookies are being passed around. Black leather bound notebooks, cheap Skilcraft pens (a required purchase from the National Industries for the Blind), Palm Pilots and cell phones are sprawled out on top of the table.

I originally decline the plate of cookies but change my mind when I see the insulted look I get from Jim. The tall handsome retired Air Force master sergeant turned hipster has made them especially for me since he knows I am a health nut. He is an apparent

gourmand. After biting into the crisp and chewy cookie, I understand why Ron says he will make a great wife someday. I hope to learn more about the tasks they accomplish each work day to see if there is truth to the undue stresses of working as an auditor for the Air Force (1993 letter and report from Vice President Al Gore to President Bill Clinton).

I am not sure how these questions will be answered or if anyone is going to give me anything other than cookie-cutter responses. After closely spending a couple of months with them, I knew that they are comfortable with my presence; however, they can be cliquish and respond according to what they think I want to hear. I have my Franklin Covey planner open with a blank note page waiting for words. I unfold the typed interview questions from my planner and take a sip of Earl Grey tea from my cup.

Before I can get the first question out, Freddy, wearing his 'Father Knows Best' brown sweater, asks everyone what their plans are for Thanksgiving. Most of them take off for the holidays. It's rare for a long-time government civilian to actually show up for work around the holidays when they accumulate enough leave to disburse their vacations throughout the year (The DoD Financial Management Regulation, Volume 8: Civilian Pay Policy and Procedures). I see a lot of solidarity among them as they share plans for their time off with their families. Freddy tells us he's worried that his wife wants to go to Oklahoma to visit with her family. He prefers to stay home and vegetate on the couch. Driving to Oklahoma will take two days of driving there and back which means he will have no free time to himself. Dennis asks him, "So what happens when she doesn't hint anymore and tells you that you're going?" Freddy smiles and says, "I guess I'm driving to Oklahoma."

To keep the conversation lively and friendly, I ask them about the infamous nicknames that some of them have. Rusty got named Mountain Man because he's a former Army paratrooper and an avid hunter. Redheaded and buffed, he is quite the outdoorsman. Rusty is one of the few retired military that actually kept his physique after he left service. The rest of them resemble the Pillsbury Dough Boy. Jim became Baby Face because - even though he's in his forties - he still has a youthful look. He also has a couple of other nicknames such as Princess - he won't elaborate why - although I suspect it's because he likes to cook - and Doc because he makes his rounds when auditing contractors. Dan, with his tattoos and multiple gold hoop earrings, is called Ski because his last name is a typical Polish name with the necessary "ski" at the end. Dan reminds me of a weekend warrior biker, but he's really soft spoken and polite. The image doesn't fit the personality. I ask them if nicknames are something that carried over from when they were in the military, but they said that has nothing to do with it. Dennis replies, "We like to have fun and nicknames give us some team spirit and I guess you would say, something that binds us." Dennis is an older gentleman complete with graying hair and enough wisdom to match his years. Jim concludes that it keeps a serious job light.

I ask them about their mottos that they like to throw around during their work days. After a couple of months of listening to them philosophize about their jobs, I want to know where these mottos came from. The latest one from Bob, another one of the senior employees there, is "In God we trust, all others we audit." To me, that can be intimidating depending on who hears it. Given the fact that most Americans despise auditors for what they represent and what they are trying to do. No one wants to be

audited (The Freeman – Ideas on Liberty, Nov 98). Bob states that it's not meant for others' ears. It's just a joke they have among themselves. What it represents is that they can't assume that everyone is honest or even just completing the project correctly. A lot of times it's not malicious; the contractors simply didn't know they were doing it wrong. Tom's favorite of "Common sense will not be tolerated" came about because every time they try to fix what's wrong with the policies, they get turned down. "Nothing is written with logic in mind. We spend an awful lot of time trying to make things better especially these processes. There are too much wasted procedures in place that nobody truly understands," Tom says.

Several photographs from around the world are on the wall from the various sites they manage such as Thule and Diego Garcia. Thule Air Base, Greenland has a nickname, too. They call it the "Top of the World" where the land meets the sky. It's the reason why the United States has a base in Greenland. From the top of the world, the military can easily watch over the planet. While the auditors are speaking, I look around the conference room once more. I never noticed the American flag in the corner over by the projection screen. I can't believe I didn't see it since that the pole is almost as high as the ceiling. The flag seems like a metaphor of who these auditors are – inconspicuous but standing tall.

At 12:30 pm on this same Wednesday, I walk back to the Program Management Office break room. I can smell hot spices simmering in a crock pot on a small table in the corner near one of the refrigerators. They have two refrigerators (and two microwaves) because the quality and program management sections moved in to one

office together last January. Jim has made gumbo with rice for anyone who wants it. Already eating at the round dinette set that seats four is Nicole, Jim, Inge and Bob.

Inge had shown up before the gumbo was even finished cooking. I think Inge is a woman who doesn't care what most people think. She is getting ready to retire in the next couple of years. She's already retired Air Force. When Inge was in the Air Force, it was predominately male. She is the kind of woman who could go head-to-head with any man. Originally from Denmark, she's a naturalized U.S. citizen. The short haired, thick-skinned lady can make anyone nervous. One of the first things she told me is that she was an M-16 sharp shooter. I didn't know if I should take this as a threat. I'm not sure how Inge thinks. I certainly didn't say anything to her that should have made her not like me. Nonetheless, I think she may be my most challenging person to interview so I pull up a seat next to her to chat. While she dines on gumbo, I ask her what she thinks about women in her line of work and how much respect she gets from it.

According to the Journal of Business Ethics, women auditors are often greeted with skepticism from their clients (Journal of Business Ethics, Aug 83). She rolls her eyes up towards the overhead lighting as if the answer may be written on the ceiling.

"Most women will hate me for saying this," Inge says as she looks over at Nicole, "but I truly believe it's a man's world. I'm not disagreeing about women in the workplace including this type of job. Actually, I think women are more organized for this job. You need to be detailed oriented. Not too many men can say that they are." She further explains that she doesn't like the chivalry because she doesn't think it belongs in our society anymore – most especially in the military workplace. She spent many years proving herself to the "testosterone" and she doesn't feel that the younger generations

of women like Nicole need to prove anything anymore. I ask her what she meant by “a man’s world.” Inge says “Regardless of the fact that women are in this field now, we still don’t receive the same respect as the guys. I may throw out an opinion here or there but it falls on deaf ears unless one of the guys comes up with the same thought.” Nicole being the fresh-faced graduate student adds her observations as well. “I could definitely see a difference in the way men and women treat each other here. I was just finished with college so I didn’t understand what the fuss was when I first got here.” She told me that - from her perspective - the guys may kid around but they know when to be serious. She hasn’t experienced any discrimination. If anything, they have been helpful in supporting her in her career giving her advice when asked.

Jim and Bob didn’t interject any wisdom. I honestly think they are afraid of Inge. I’m surprised they stayed as long as they did. The conversation changes from serious to fun when one of the quality guys comes into the kitchenette. He grabs a cup of Jim’s gumbo, takes a taste with a plastic spoon and tells Jim he’d make a great wife some day. Jim sure takes a lot of teasing. Inge swiftly gets up and returns to her desk.

The Final Report

Publications like Rolling Stone are always covering politics and government in a dim light. On a whole, I’m sure that’s true. However, when I witness the worker bees in action and see that it’s not all peaches and cream, I understand that their tasks entail some stressful decision making along with “dog and pony shows” for the senior leaders. I think a lot about how their jobs and lives are a balance of good fun and hard work. One other motto that they have is “work hard, play hard.” I can see they live up to that saying.

References

- Bovard, J. (1998, November). Ideas on Liberty. *The Freeman*, 48(11), 8-10.
- Cahlink, G. (2005, June). Oversight: The Defense Contract Management Agency remakes itself to catch up with customers and changes in what the military is buying. *Government Executive*, 37(10), 38-44.
- Daniels, S. (2007, October). Case Study: Agency files away inefficiency, saves taxpayers a bundle. *American Society for Quality*, 40-44.
- DoD, Financial Management Regulation. (2007, July). *Civilian Pay Policy Procedures*, 8(9), 501-528.
- DoD, Office of the Inspector General. (2005, August). Oversight Review, *Quality Integrity Accountability*, 3-15.
- Duska, R. (1983, August). Humanities, Social Sciences and Law. *Journal of Business Ethics*, 2(3), 203-212.
- Gore, A. (1993, September). Letter to the President.
- McGee, J. (2007, October). Creating excellence in a multinational team. *Quality Digest*, 27(10), 24-28.
- Russell, J. (2007, July/August). Selecting the audit team. *The Auditor*, 2(4), 9-11.