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Army Military Value Data

The Army Basing Study 2005

Audit Report: A-2005-0083-ALT

21 December 2004

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Executive Summary

Audit Report A-2005-0083-ALT
21 December 2004



Army Military Value Data

The Army Basing Study 2005

Results

The Director, The Army Basing Study (TABS) asked that we evaluate the Army's process for collecting certified installation and leased facility military value data as part of our audit support for TABS 2005. We focused our effort on determining whether:

- The 2005 Army Basing Study Group had a sound process in place to collect certified military value data that was adequately supported with appropriate evidentiary matter and was accurate.
- Management controls were in place and operating for the military value data call.

The TABS Group had a sound process for collecting certified military value data. At the 19 sites we visited, the responses to military value data call questions were, in general, adequately supported with appropriate evidentiary matter and were accurate. Army sites were able to provide better evidence for responses we determined were inadequately supported. In many cases, inaccurate answers were corrected once adequate evidence was available. For responses to questions we determined were systemically problematic, the TABS Group and the Joint Cross-Service Groups had taken or planned to take action to help mitigate the potential risk of using inaccurate data.

Management controls for the Army's base realignment and closure 2005 process were generally in place and operating during the military value data call. Each senior mission commander at the 19 sites we visited provided a signed statement to the Director, the TABS Group certifying that information provided to the TABS Group was accurate and complete. And personnel assigned to or participating in the military value data collection process for base realignment and closure 2005 at the sites we visited had signed nondisclosure agreements.

Because corrective actions were taken during the validation, we are making no recommendations. However, you chose to comment, and we have included your verbatim command comments in Annex E.



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U.S. ARMY AUDIT AGENCY
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21 December 2004

Director, The Army Basing Study Group

This is the report on our validation of Army military value data. We did the validation as part of our overall audit of the 2005 Army Basing Study. We will include the results of this effort in a summary report at the end of the basing study.

We conducted our validation of military value data in accordance with generally accepted government auditing standards, which include criteria on the adequacy and appropriateness of evidentiary matter, accuracy, and management controls.

Because corrective actions were taken during the validation, we are making no recommendations, and the report is not subject to the command-reply process that AR 36-2 prescribes. However, you chose to comment, and we have included your verbatim command comments in Annex E.

For additional information about this report, contact the Installation Studies Division at 703-681-6020.

I appreciate the courtesies and cooperation extended to us during the validation.

FOR THE AUDITOR GENERAL:

A handwritten signature in black ink that reads "David H. Branham".

DAVID H. BRANHAM
Program Director
Installation Studies

Abbreviations Used in This Report

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Action Model
JCSG	Joint Cross-Service Group
JPAT7	Joint Process Action Team for Selection Criterion 7– Community
ODIN	Online Data Collection Tool
TABS	The Army Basing Study 2005

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INTRODUCTION

BRAC 2005

The Secretary of Defense initiated base realignment and closure (BRAC) 2005 on 15 November 2002. The Secretary of the Army established the Deputy Assistant Secretary of the Army (Infrastructure Analysis) to lead the Army's efforts to support BRAC 2005. The Deputy Assistant Secretary directs The Army Basing Study (TABS) Group, an ad hoc, chartered organization that serves as the Army's single point of contact for planning and executing the Army's responsibilities in the development of recommendations for BRAC 2005. The TABS Group will:

- Assess the capacity and military value of Army installations.
- Evaluate BRAC alternatives.
- Develop recommendations for BRAC 2005 on behalf of The Secretary of the Army.

To accomplish these responsibilities, the TABS Group obtained and analyzed certified capacity and military value data from Army installations and leased facilities; Army corporate databases; and open source data. The Army's inventory included 88 installations (including industrial base sites) and 11 leased facilities that met the BRAC 2005 threshold for study. For the military value data call, the TABS Group sent questions to targeted installations and leased facilities based on which activities analysts for the TABS Group and the six Joint Cross-Service Groups (JCSGs)¹ expected responses from. The TABS Group centrally answered 10 of the 20 questions from the Joint Process Action Team for Selection Criterion 7–Community (JPAT7).

A flowchart of the 2005 TABS process is in Annex B on page 22.

OTHER MATTERS

At the request of the Office of the Inspector General, DOD, we also judgmentally selected and validated responses to 4 of the 27 supplemental capacity questions the Technical JCSG sent to targeted installations at 7 of the 19 sites we visited. We determined that 24 of 28 responses were adequately supported, and 17 of 28 responses were

¹ The TABS Group did not collect military value data for a seventh group—the Intelligence Joint Cross-Service Group. Accordingly, we will report data validation results for that group to the Deputy Chief of Staff, G-2.

accurate based on the criteria we applied. The reasons for most inaccurate responses were mathematical errors, inappropriate omissions or inclusions during compilation, and wrong units of measure or time periods.

Although the sites we visited satisfactorily corrected most of the problems we identified, we determined that 2 of the 4 supplemental capacity questions (nos. 4277 and 4285) were inaccurate at 3 or more of the 7 installations. We discussed the potential risk of using inaccurate responses in the group's analyses with representatives from the Technical JCSG and determined that the group sought clarification from installations with questionable data for these questions. In addition, the TABS representative to the Technical JCSG told us the group sent multiple requests for clarification for other supplemental capacity questions where responses appeared to be inconsistent. These actions should help mitigate any potential risk from the Technical JCSG using inaccurate responses in its analyses.

A – CERTIFIED MILITARY VALUE DATA

OBJECTIVE

Did The Army Basing Study Group have a sound process in place to collect certified data, and was the military value data adequately supported with appropriate evidentiary matter and accurate?

CONCLUSION

Yes. The TABS Group had a sound process in place to collect certified military value data. Generally, military value data was adequately supported with appropriate evidentiary matter and reasonably accurate based on the criteria we applied, although responses to certain questions frequently were not adequately supported or were inaccurate. In these cases, the TABS Group and the JCSGs acted or planned to act to mitigate potential risks associated with using data that may have been systemically problematic.

Our detailed discussion of these conditions starts on page 5. Because corrective actions were taken during the validation, we are making no recommendations.

BACKGROUND

The TABS Group requires certification of all data from Army installations and leased facilities; Army corporate databases; and open sources. In most cases, data was collected using an online data collection tool (ODIN), which is an automated tool developed to collect data from Army installations during BRAC 2005. The Army's BRAC 2005 Internal Control Plan contains certification procedures to ensure that the information received is accurate and complete.

The Army's inventory included 88 installations and 11 leased facilities that met the BRAC 2005 threshold for study. For the military value data call, the TABS Group sent questions to each installation and leased facility in phases based on the activities the TABS Group and the JCSGs targeted to answer the questions. (The exception was JPAT7 questions; the TABS Group sent half to all Army installations to answer and centrally answered the other half for all installations.) The phases were as follows:

Phase	Question Categories	Issue Date	Certification Deadline
I	Army/COBRA Model	19 Apr 04	7 Jun 04
IIa	Medical JCSG, Supply and Storage Activities JCSG, and JPAT7	4 Jun 04	11 Aug 04
IIb	Industrial JCSG, Headquarters and Support Activities JCSG	18 Jun 04	11 Aug 04
III	Education and Training JCSG	9 Jul 04	25 Aug 04
IV	Technical JCSG	21 Jul 04	8 Sep 04

COBRA = Cost of Base Realignment Action Model

Here's the number of questions each group prepared for the military value data call at the time we began our validation efforts:

Group	Number of Questions
Army	32
COBRA	3
JPAT7	20
Industrial	350
Education and Training	161
Headquarters and Support Activities	83
Medical	57
Supply and Storage Activities	58
Technical	28
Total	792

During our validation efforts, we judgmentally selected and visited 18 installations and 1 leased facility. We validated responses to a judgmental sample of all questions sent to each site, except JPAT7 questions, which we randomly selected. Details about the sites we visited, the number of questions each group sent to the sites, and the number of questions from each group we validated at each site are in Annex C beginning on page 23. In total, we reviewed 885 responses for adequacy of support and 871 responses for accuracy. We also validated 72 responses to 4 randomly selected JPAT7 questions the TABS Group centrally answered for the 18 installations in our review.

DISCUSSION

In this section, we discuss these three areas:

- Process of collecting certified data.

- Validation of military value data.
- Systemic data review.

Process of Collecting Certified Data

The TABS Group had a sound process in place to collect certified military value data for the Army and the JCSGs. The TABS Group obtained data through three different processes:

- Corporate databases.
- Online data collection tool.
- Hardcopy submissions.

We reviewed the processes, which were outlined in the TABS Internal Control Plan. We concluded that the processes worked as intended and resulted in the submission of certified military value data to the TABS Group and, subsequently, the six JCSGs.

Corporate Databases

The TABS Group received certified military value data from three corporate databases: the Army Stationing and Installation Plan, the Real Property Planning and Analysis System, and the Installation Status Report. Certification procedures were established to ensure that data was:

- Collected. Installation personnel made changes to the three corporate databases during the last annual editing cycle.
- Reviewed. Garrison commanders reviewed the content for accuracy, certified the data as accurate and complete, and forwarded it to the director of the appropriate U.S. Army Installation Management Agency region.
- Certified. Installation Management Agency's region directors signed a certification document for all installations within their applicable region and forwarded the package of certification statements to the agency's headquarters. Headquarters personnel forwarded all packages of certification statements to the Assistant Chief of Staff for Installation Management, who signed an overall certification document certifying that they received certified data and forwarded all documents to the TABS Group.

We did not review any responses to questions pre-populated with corporate database information during our validation of military value data call responses because the TABS Group used data obtained

during the capacity data call that we already had reviewed. We discussed the results of our validation of the capacity data in Audit Report: A-2005-0056-ALT, 30 November 2004, Army Capacity Data, The Army Basing Study 2005.

Online Data Collection Tool

The TABS Group and six JCSGs received certified military value data pertaining to the garrison and mission areas of the installations under study through ODIN. Certification procedures were established to ensure that data was:

- Collected. Installation personnel answered questions assigned to them by the installation administrator.
- Reviewed. Garrison commanders and senior mission commanders reviewed the content for accuracy, precertified the data, and made it available for review by the major subordinate command, major command (mission), or Installation Management Agency region.
- Certified. At the end of the review period, the senior mission commanders certified the responses in ODIN.

During our validation of certified military value data, we reviewed the responses to judgmentally and randomly selected questions sent by each JCSG to targeted installations through ODIN. We discuss the results of this review in the section of the report entitled “Validation of Military Value Data,” which begins on page 9.

Hardcopy Submissions

The TABS Group received certified military value data through hardcopy submissions when it was impractical to collect the information through ODIN. For example, leased facilities submitted hardcopy military value data. Certification procedures were established to ensure that data was:

- Collected. All activities answered questions assigned to them by the TABS Group or the activity’s trusted agent. Activities received questions via e-mail containing a spreadsheet or a memorandum requesting specific information.
- Certified. Once data collection was completed, a senior ranking official at the activity signed a certification document, attached a hardcopy of the questions and responses, and forwarded the package to the TABS Group by certified mail.

The review process for hardcopy data call submissions was not applicable to major commands or Installation Management Agency regions because information was collected from Headquarters, DA activities. We reviewed responses to 5 of the 27 Technical JCSG questions sent via hardcopy to 1 of the 11 leased facilities in the Army's inventory. We discuss the results of this review in the section Validation of Military Value Data.

In addition, hardcopy submissions were used to collect, review, recertify, and resubmit data when it was determined that data needed correction. Regardless of the source of the required change, the activities verified and agreed to the changes, prepared a memorandum with the senior ranking official's signature certifying the data, and forwarded the changes to the TABS Group, which forwarded the changes to the applicable JCSG, if necessary. We will verify that required changes were processed into the TABS data warehouse during subsequent audit work related to the TABS analytical process and controls.

Review of Data Call Process

All three methods worked as intended and resulted in the submission of certified military value data to the TABS Group and six JCSGs.

Although the TABS Group developed these processes, we reviewed them to ensure that they were sound and in accordance with DOD guidance. We also coordinated the Army's process with the U.S. Government Accountability Office, which is required to submit a report to Congress and the DOD Base Closure and Realignment Commission containing a detailed analysis of DOD's recommendations and selection process shortly after BRAC 2005 recommendations are provided to the Commission. The office reviewed the Army data collection processes and agreed that they should result in certified data.

During the military value data call, we visited 18 installations and 1 leased facility to validate data for adequacy of supporting evidentiary matter and accuracy. The sites we visited followed the Army's processes and had certified the data provided to the TABS Group and the six JCSGs, whether it was submitted through ODIN or in hardcopy form. We also found no instances where the collection process for military value data resulted in any information not being certified from installations, leased facilities, or any other source of information. Consequently, we concluded that the TABS Group had a sound process for collecting certified military value data.

Validation of Military Value Data

The TABS Group collected certified military value data that was generally adequately supported with appropriate evidentiary matter and was accurate based on the criteria we applied. We found that 841 of the 885 responses were adequately supported with appropriate evidentiary matter and 715 of the 871 responses were accurate. In addition, all 72 responses to JPAT7 questions the TABS Group centrally answered were adequately supported and accurate.

The 44 responses were not adequately supported primarily because:

- Functional responders provided estimates, but did not gather or keep any evidence to support the answers.
- Army installations submitted answers that differed from supporting evidence.

The 156 responses were not accurate primarily because Army installations:

- Excluded or inappropriately included data or attributes needed to correctly answer the questions.
- Used undocumented estimating methods that could not be used to replicate certified answers.
- Made mathematical errors.

The Army sites we visited satisfactorily corrected most of the problems we identified with supporting documentation. In many cases, inaccurate answers were corrected once adequate documentation was available. In some cases, this occurred after precertification but before certification of the data, so the answer in ODIN was changed. In other cases, this occurred after certification and submission of the data to the TABS Group. The sites then corrected and recertified the responses, and resubmitted them to the TABS Group, which in turn provided the corrected and recertified responses to the JCSGs as necessary.

Here is a breakdown of the number of certified responses we reviewed at the Army installations and leased facilities we visited by group:

Group	Reviewed for Adequacy	Adequate	Reviewed for Accuracy*	Accurate
Army and COBRA	342	326	337	290
JPAT7	108	102	105	90
Industrial	91	90	91	74
Education and Training	90	80	85	68
Headquarters and Support Activities	59	57	58	47
Medical	75	74	75	56
Supply and Storage Activities	75	70	75	53
Technical	45	42	45	37
Totals	885	841	871	715

* We could not determine the accuracy of 14 responses because of inadequate support and the inability to verify answers through other means.

Systemic Data Review

Installation responses to 23 judgmentally and 3 randomly (JPAT7) selected questions were frequently inadequately supported and/or inaccurate at 3 or more of the 19 Army sites we visited. Here is a breakdown of the 26 questions by group:

Group	Inadequate*	Inaccurate
Army and COBRA	2	8
JPAT7	0	3
Industrial	0	3
Education and Training	1	3
Headquarters and Support Activities	0	2
Medical	0	2
Supply and Storage Activities	1	4
Technical	0	1
Total	4	26

* Responses that were inadequately supported were also determined to be inaccurate.

We also noted during our validation efforts that certain installations had a higher frequency of responses that were inadequately supported or inaccurate than other installations. However, unlike the validation results we reported in Audit Report: A-2005-0056-ALT, none of these installations answered more questions inaccurately than accurately. We attributed this difference to additional guidance from the TABS Group and installations overcoming the learning curve for maintaining adequate support for the answers to each question.

Here is a list of the five installations with the highest frequency of inaccurate responses:

Installation	Sample	Accurate
A	45	27
B	53	32
C	55	39
D	54	39
E	48	35

In our opinion, the Army and six JCSGs would have assumed a higher degree of risk if they used in their analyses Army responses that were frequently inaccurate for specific questions or installations or activities. We discussed the potential risk with members of the TABS group and the six JCSGs to determine what—if any—actions the Army and the JCSGs needed to take for the questions we identified with systemic data problems. We also reviewed the inaccuracies we identified at the five installations to determine whether the magnitude of the errors was significant.

We did not identify any systemic issues that would pose a potential risk to the BRAC process. Various actions taken by the TABS Group and the six JCSGs should help mitigate the potential risk of the groups using inaccurate data responses in their analyses.

The TABS Group

For the eight Army questions with responses that we concluded were potentially risky to use in analyses, the TABS Group responded that it:

- Will replace responses to question no. 809 (a COBRA-related question) with a standard factor from the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) that has been certified.
- Sought clarification from installations with suspect data for question no. 811 (a COBRA-related question).
- Sought clarification from installations with questionable data for nos. 815, 824, and 825 (environmental-related questions) and nos. 807 and 833 (military value analysis-related questions).
- Will not use data in responses to question no. 831 (military value analysis-related question) because the TABS Group determined it no longer needed the data for its military value analysis.

We believe these actions acknowledged the potential risk and should help mitigate the risk of using inaccurate responses to Army questions in the Army’s analyses.

JPAT7 and JCSGs

For the 3 JPAT7 and 15 JCSG questions with answers that we concluded were potentially risky to use in analyses, the groups gave us these responses:

- JPAT7: Will not use certain components in responses to question nos. 1405 and 1406 because the group realized these components were not answered correctly. The team also replaced responses to question no. 1409 with data the TABS Group collected and certified from an open source in accordance with the TABS Internal Control Plan.
- Education and Training JCSG: Sought clarification from installations with questionable data for question nos. 1736, 1740, and 1753.
- Supply and Storage Activities JCSG: Sought clarification from installations with questionable data for question nos. 2820, 2845, 2847, and 2851.
- Technical JCSG: Sought clarification from installations with questionable data for question no. 3002.
- Industrial JCSG: Sought clarification from installations with questionable data for question nos. 2428, 2432, and 2434.
- Medical JCSG: Sought clarification from installations with questionable data for question nos. 2615 and 2632.
- Headquarters and Support Activities JCSG: At the time of our review, the JCSG had not yet submitted any requests for clarification for the 2 questions (nos. 1901 and 1959) we identified with systemic problems. However, the JCSG plans to submit requests for clarification once the group reviews COBRA reports for its proposals and identifies any inaccurate or missing data. The Office of the Inspector General, DOD will follow up to determine whether any subsequent requests for clarification address the systemic problems we identified for these two questions.

Overall, we believe the actions JPAT7 and the JCSGs have taken or will take acknowledged and should help mitigate the potential risk of using inaccurate responses in their analyses.

Installations

Our review of the five installations with the highest frequency of inaccurate responses showed that the magnitude of the errors was immaterial and not significant enough to pose potential risk in the

BRAC 2005 analytical process. These installations generally corrected the inaccuracies we identified. Here is the number of inaccuracies that we concluded were immaterial at the five installations:

Installation	Inaccurate	Immaterial
A	18	14
B	21	16
C	16	14
D	15	11
E	13	13

Other actions the TABS Group and the six JCSGs have taken or will take to mitigate risk should result in better data from the Army installations and leased facilities. Specifically, the TABS Group and five JCSGs requested data clarification from specific Army installations when questions appeared inaccurate. The sixth JCSG will request data clarification once it completes its analysis of COBRA reports for the group's proposals. From June through October 2004, the groups sent out many requests to Army activities asking them to clarify military value data.

Furthermore, the TABS Group office issued guidance multiple times during the military value data call reminding installations to maintain supporting evidence for responses to data call questions. The TABS Group also issued guidance instructing installations and leased facilities to maintain supporting documentation.

B – MANAGEMENT CONTROLS

OBJECTIVE

Were BRAC 2005 management controls in place and operating for the military value data call?

CONCLUSION

Yes. Management controls for BRAC 2005 were generally in place and operating for the military value data call.

Our review at the Army installations and leased facilities where we validated military value data showed that appropriate management controls were in place and operating relative to:

- Certification of data.
- Nondisclosure agreements.

Our detailed discussion of these conditions begins on page 15. We are making no recommendations.

BACKGROUND

The TABS Group established controls in the Army Internal Control Plan consistent with the DOD Internal Control Plan. These included controls for the organization, information, communication, and stakeholder and congressional relations and interactions. We tested management controls during our validation of Army capacity data (see Audit Report: A-2005-0056-ALT). We did not observe any significant problems with management controls during that validation. Consequently, during our validation of military value data we limited the scope of our management control testing. We tested only data certification procedures and the availability of nondisclosure agreements for personnel involved in the collection and certification of military value data.

DISCUSSION

In this section we discuss one area:

Management Controls at Installations and Leased Activities

BRAC 2005 management controls were in place and operating at Army installations and leased facilities. During our validation of military value data at 19 Army sites, we determined that:

- Senior mission commanders provided a signed statement to the Director, TABS Group certifying that information the installations and leased facilities gave the group was accurate and complete.
- Personnel assigned to or participating in the BRAC 2005 data collection process signed nondisclosure agreements.

Also, responses that the TABS Group obtained from open sources for 10 JPAT7 questions the group answered were certified as to the source in accordance with the TABS Internal Control Plan.

GENERAL AUDIT INFORMATION

SCOPE AND METHODOLOGY

We conducted the audit from June through December 2004 under project A-2003-IMT-0440.068.

We conducted our validation of military value data in accordance with generally accepted government auditing standards, which include criteria on the adequacy and appropriateness of evidentiary matter, accuracy, and management controls at The Army Basing Study Office and 19 judgmentally selected Army installations and leased facilities. We also spoke with key Army representatives from the TABS Group and the six Joint Cross-Service Groups that will use the data for BRAC analyses. The six groups were Education and Training, Headquarters and Support Activities, Industrial, Medical, Supply and Storage Activities, and Technical. (The TABS group didn't collect military value data for a seventh group—the Intelligence Joint Cross-Service Group. Accordingly, validation of that data was not part of this effort.)

We judgmentally selected the sites for the military value data call based on guidance from the U.S. Government Accountability Office and the Office of the Inspector General, DOD to ensure that we provided adequate coverage for the Army and each of the six JCSGs. Accordingly, we judgmentally selected 18 Army installations and 1 leased facility from the Army's inventory of 99 Army activities (88 installations and 11 leased facilities) that met the BRAC 2005 threshold for study. We selected activities using the following criteria:

- Representation from each U.S. Army Installation Management Agency region, each major command, and each type of installation (such as depots, arsenals, ammunition plants, or leased facilities).
- All Army installations with interest from four or more JCSGs based on input from the TABS Group and the JCSGs at the beginning of the BRAC 2005 process.
- About 25 percent of Army installations with interest from three or less JCSGs based on input from the TABS Group and the JCSGs at the beginning of the BRAC 2005 process.

For the military value data call, the TABS Group sent questions targeted to installations and leased facilities the TABS Group and the six JCSGs expected to get responses from. For the 19 Army installations and leased facilities, we selected questions to test at each site as follows:

- All three COBRA questions.
- Half of the Army questions (16 of 32 judgmentally selected).
- Half of the JPAT7 questions (10 of 20 randomly selected):
 - Army installations answered 10; we selected 6.
 - The TABS Group answered 10; we selected 4.
- Five questions from each of the six JCSGs, based on the frequency the questions were asked of all installations and leased facilities.

We assessed the accuracy of installation responses using these specific criteria:

- For questions with a single answer and minimal support requirements, we did not allow any margin for error except for answers reporting square footage.
- For questions with answers involving square footage, we defined significant errors as greater than 10 percent.
- For questions with multiple answers and single answers with voluminous supporting evidence, we allowed errors up to 25 percent in the samples we reviewed, provided the errors were not significant (determined by auditor judgment except for answers reporting square footage).

When practicable, we did not rely on computer-generated data to validate responses, but instead validated the accuracy of the data by comparison with installation source documents or physical attributes, or we worked with the installation administrators to obtain the evidence needed to answer our objectives.

To determine if the TABS Group had a sound process in place to collect certified data and the responses to military value data call questions it collected were adequately supported with appropriate evidentiary matter and accurate, we:

- Reviewed the Army's Internal Control Plan for BRAC 2005 and identified and reviewed the processes—corporate databases, ODIN, and hardcopy submission—used to collect, review, and certify data.

- Coordinated with GAO on the Army's data collection and certification procedures and our approach to and scope for data validation.
- Visited 19 Army activities and tested 885 responses for adequacy of support and 871 responses for accuracy.
- Visited the TABS office and tested 72 responses to JPAT7 questions the group centrally answered for adequacy of support and accuracy.
- Reviewed responses that frequently were inadequately supported and/or inaccurate at three or more of the Army activities we visited and evaluated the magnitude of errors.
- Evaluated actions taken by the TABS Group and the JCSGs to mitigate the potential risk of using inaccurate data in BRAC 2005 analyses.
- Reviewed responses for 5 of the 19 Army installations in our sample with the highest frequency of inaccurate responses and evaluated the magnitude of errors for each installation.

Because we did not observe any significant problems with management controls during our validation of Army capacity data (see Audit Report: A-2005-0056-ALT), we limited the scope of our management control testing during our validation of military value data. To determine if BRAC 2005 management controls were in place and operating for the military value data call, we evaluated the installations' and leased facilities' compliance with the BRAC 2005 Internal Control Plan by testing controls for:

- Certification of data by senior mission commanders.
- Completion of nondisclosure agreements.

In addition, for the 10 JPAT7 questions the TABS Group answered using data from open sources and then certified, we evaluated the TABS Group's compliance with the BRAC 2005 Internal Control Plan for data from open sources.

RESPONSIBILITIES

The Office of the Assistant Secretary of the Army (Installations and Environment) is responsible for policy development, program

oversight, and coordination of Army activities related to Army installation, privatization of the Army infrastructure, environmental programs, and safety and occupational health programs.

The Deputy Assistant Secretary of the Army (Infrastructure Analysis), who reports to the Assistant Secretary, oversees the TABS Group. The TABS Group is responsible for:

- Examining the issues surrounding the realignment and closure of Army installations within the 50 States, the District of Columbia, and U.S. Commonwealths, territories, and possessions.
- Making recommendations to The Secretary of the Army and Chief of Staff, Army concerning potential realignments and closures.
- Serving as the Army's single point of contact for BRAC 2005.
- Establishing processes to collect and certify data from Army installations and leased facilities, and establishing management controls over the TABS process.
- Reviewing certified responses and having Army activities make changes when corrections are needed.
- Providing applicable certified responses to the six JCSGs and having Army activities revise responses when corrections are needed.

The Office of the Assistant Chief of Staff for Installation Management, which is the proponent of the Army Stationing and Installation Plan, Real Property Planning Analysis System, and Installation Status Report, was responsible for signing and forwarding an overall certification statement to the TABS Group attesting that corporate database information received from U.S. Army Installation Management Agency was certified.

Installation Management Agency was responsible for reviewing and certifying corporate database information received from installations in the inventory for study. Five of the agency's seven regions (Northeast, Northwest, Southeast, Southwest, and Pacific) were involved in the effort. The agency was also responsible for:

- Providing a certification document for corporate database information to the Office of the Assistant Chief of Staff for Installation Management.

- Reviewing precertified military value data collected through ODIN.

Major commands, such as U.S. Army Materiel Command, U.S. Army Forces Command, and U.S. Army Training and Doctrine Command, were also responsible for reviewing precertified mission-related data collected through ODIN.

Army installations and leased facilities were responsible for providing certified military value data for the BRAC 2005 process. Specifically, Army installations were responsible for:

- Collecting and reviewing data to answer questions received through ODIN, precertifying responses, and making responses available for higher headquarters review. After precertification review, the senior mission commander was responsible for certifying the responses in the tool and submitting the certified responses to the TABS Group.
- Updating, reviewing, and certifying information in three Army corporate databases—Army Stationing and Installation Plan, Real Property Planning Analysis System, and Installation Status Report—and forwarding a certification statement to the appropriate Installation Management Agency region office.
- Changing submitted responses when corrections were needed. Also, the senior mission commander was responsible for preparing a memorandum recertifying the response and resubmitting the information to the TABS Group.

Army activities in leased facilities, such as U.S. Army Test and Evaluation Command and U.S. Army Human Resources Command, were responsible for:

- Answering questions received from the TABS Group using a hardcopy format. The senior ranking official certified the responses via memorandum and forwarded the information to the TABS Group.
- Making changes to submitted responses when corrections were needed. The senior ranking official recertified corrected responses when necessary and forwarded the information to the TABS Group.

The six JCSGs (Education and Training, Headquarters and Support Activities, Industrial, Medical, Supply and Storage Activities; and Technical) were responsible for using certified data from Army

installations and leased facilities, as well as certified data from the other Services and Defense agencies, to make recommendations to the Secretary of Defense concerning potential realignments and closures.

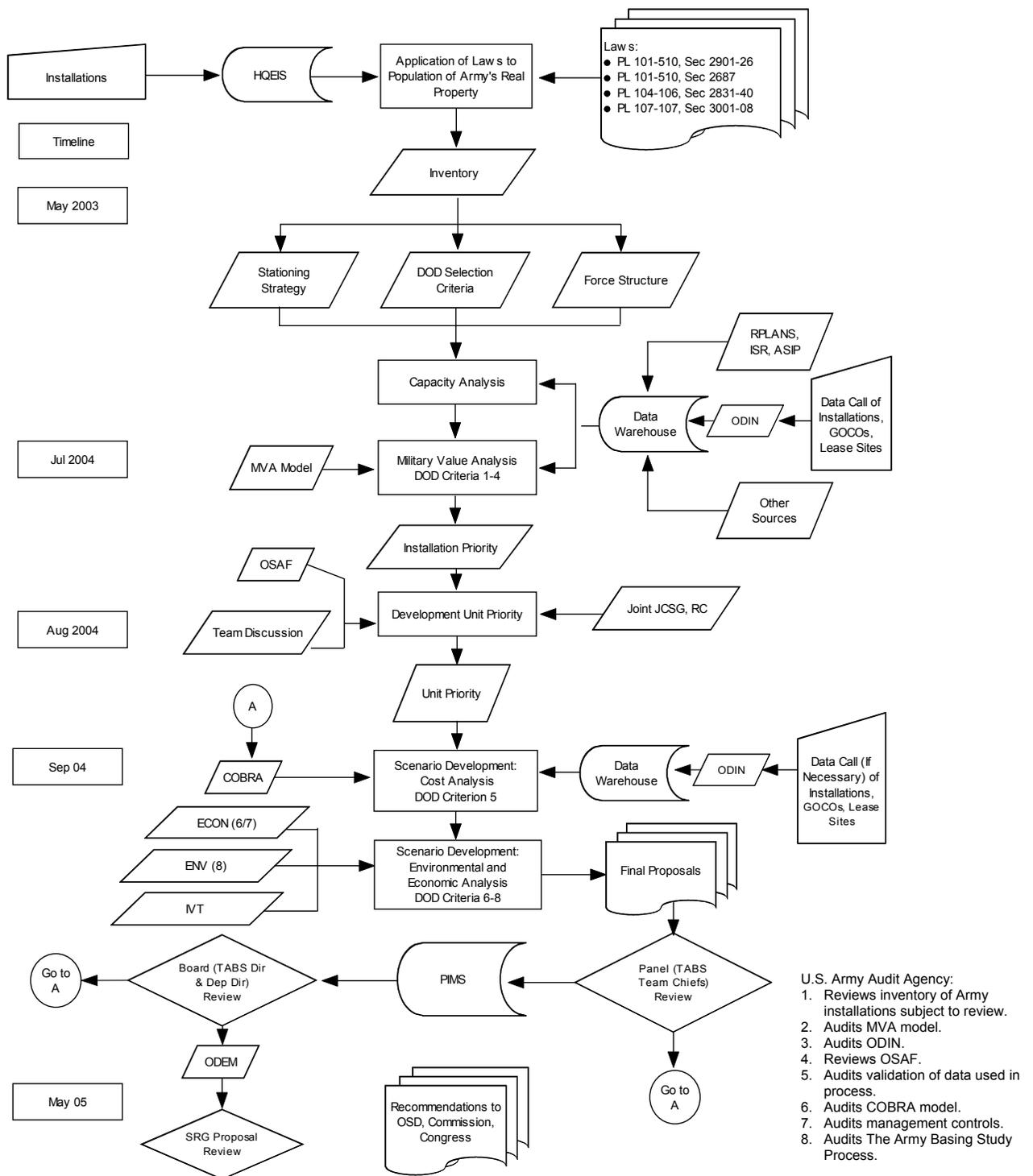
ACKNOWLEDGMENTS

These Agency personnel had overall responsibility for this report: Clarence Johnson, Jr. (Audit Manager); Lawrence Wickens (Auditor-in-Charge); and Kathleen Anshant (Editor).

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We are providing copies of this report to the Assistant Secretary of the Army (Installations and Environment); Director, The Army Basing Study; Government Accountability Office; Office of the Inspector General, DOD; U.S. Air Force Audit Agency; and Naval Audit Service.

FLOWCHART OF THE 2005 TABS PROCESS



ACTIVITIES INCLUDED IN THE AUDIT

Installation/Activity	Question Population*											Total	
	Phase I			Phase IIa			Phase IIb			Phase III			Phase IV
	Army	COBRA	Medical	SSA	JPAT7	Industrial	HQSA	E&T	Technical				
Fort Huachuca	32	3	32	41	10	45	4	128	28			323	
Aberdeen Proving Ground	32	3	56	58	10	52	15	86	28			340	
Corpus Christi Army Depot	32	3	0	47	10	285	0	38	0			415	
Fort Sam Houston	32	3	56	41	10	37	14	99	28			320	
Fort Hood	32	3	33	41	10	37	4	128	28			316	
Lone Star Army Ammunition Plant	32	3	0	0	10	31	3	38	0			117	
McAlester Army Ammunition Plant	32	3	32	0	10	66	0	97	0			240	
Anniston Army Depot	32	3	32	53	10	277	3	38	0			448	
Ft Campbell	32	3	32	41	10	293	6	128	0			545	
Fort Eustis	32	3	32	41	10	37	8	86	28			277	
Fort Lee	32	3	32	42	10	45	4	99	0			267	
Fort Rucker	32	3	56	41	10	293	3	130	28			596	
Fort Stewart/Hunter Army Airfield	32	3	32	41	10	293	4	128	0			543	
Radford Army Ammunition Plant	32	3	0	0	10	24	0	38	0			107	
Redstone Arsenal	32	3	32	58	10	66	3	84	28			316	
Fort Belvoir	32	3	32	41	10	45	12	86	28			289	
Tobyhanna Army Depot	32	3	32	47	10	263	4	38	0			429	
Fort Lewis	32	3	57	41	10	52	16	128	0			339	
Army Research Office (Lease)	0	0	0	0	0	0	0	0	28			28	
Total	576	54	578	674	180	2,241	103	1,597	252			6,255	

Abbreviations Used:

E&T = Education and Training
 HQSA = Headquarters and Support Activities
 SSA = Supply and Storage Activities

* In addition to these questions, the TABS Group centrally answered 10 JPAT7 questions for each of the 18 installations in our sample (a total of 180 questions).

Installation/Activity	Responses Sampled*												
	Phase I		Phase IIa			Phase IIb		Phase III		Phase IV		Total	
	Army	COBRA	Medical	SSA	JPAT7	Industrial	HQSA	E&T	Technical				
Fort Huachuca	16	3	5	5	6	5	4	5	5	5	54		
Aberdeen Proving Ground	16	3	5	5	6	5	5	5	5	5	55		
Corpus Christi Army Depot	16	3	0	5	6	5	0	5	0	0	40		
Fort Sam Houston	16	3	5	5	6	5	5	5	5	5	55		
Fort Hood	16	3	5	5	6	5	4	5	5	5	54		
Lone Star Army Ammunition Plant	16	3	0	0	6	6	0	5	0	0	36		
McAlester Army Ammunition Plant	16	3	5	5	6	5	0	5	0	0	40		
Anniston Army Depot	16	3	5	5	6	5	3	5	0	0	48		
Fort Campbell	16	3	5	..5	6	5	5	5	0	0	50		
Fort Eustis	16	3	5	5	6	5	5	5	5	5	55		
Fort Lee	16	3	5	5	6	5	4	5	0	0	49		
Fort Rucker	16	3	5	5	6	5	3	5	5	5	53		
Fort Stewart/Hunter Army Airfield	16	3	5	5	6	5	4	5	0	0	49		
Radford Army Ammunition Plant	16	3	0	0	6	5	0	5	0	0	35		
Redstone Arsenal	16	3	5	5	6	5	3	5	5	5	53		
Fort Belvoir	16	3	5	5	6	5	5	5	5	5	55		
Tobyhanna Army Depot	16	3	5	5	6	5	4	5	0	0	49		
Fort Lewis	16	3	5	5	6	5	5	5	0	0	50		
Army Research Office (Lease)	0	0	0	0	0	0	0	0	0	5	5		
Total	288	54	75	75	108	91	59	90	45	885			

Abbreviations Used:

- E&T = Education and Training
- HQSA = Headquarters and Support Activities
- SSA = Supply and Storage Activities

* In addition, we sampled 4 JPAT7 questions that the TABS Group centrally answered for the 18 installations in our sample (a total of 72 responses).

RELATED AUDIT REPORTS

Site	Report Number	Date
Radford Army Ammunition Plant	A-2004-0475-IMT	30 Aug 04
Tobyhanna Army Depot	A-2004-0509-IMT	14 Sep 04
Army Research Office–Lease	A-2004-0521-IMT	23 Sep 04
Lone Star Army Ammunition Plant	A-2004-0522-IMT	24 Sep 04
McAlester Army Ammunition Plant	A-2004-0524-IMT	27 Sep 04
Fort Eustis	A-2004-0525-IMT	27 Sep 04
Fort Campbell	A-2004-0536-IMT	29 Sep 04
Fort Stewart/Hunter Army Airfield	A-2004-0537-IMT	29 Sep 04
Fort Hood	A-2004-0539-IMT	29 Sep 04
Fort Huachuca	A-2004-0542-IMT	30 Sep 04
Fort Lee	A-2004-0543-IMT	30 Sep 04
Anniston Army Depot	A-2005-0008-ALT	5 Oct 04
Corpus Christi Army Depot	A-2005-0010-ALT	5 Oct 04
Aberdeen Proving Ground	A-2005-0011-ALT	5 Oct 04
Redstone Arsenal	A-2005-0013-ALT	5 Oct 04
Fort Belvoir	A-2005-0014-ALT	7 Oct 04
Fort Sam Houston	A-2005-0021-ALT	13 Oct 04
Fort Rucker	A-2005-0022-ALT	14 Oct 04
Fort Lewis	A-2005-0023-ALT	13 Oct 04

VERBATIM COMMENTS BY COMMAND

REPLY TO
ATTENTION OFDEPARTMENT OF THE ARMY
OFFICE OF THE DEPUTY ASSISTANT SECRETARY OF THE ARMY
(INFRASTRUCTURE ANALYSIS)
1400 KEY BLVD
ARLINGTON, VA 22209

SAIE-IA

15 December 2004

MEMORANDUM FOR Office of the Deputy Auditor General, Acquisition and Logistics
Audits, 3101 Park Center Drive, Alexandria, VA 22303-1596

SUBJECT: Draft Audit of the Army Military Value Data

1. Reference: Audit Report A-2005-XXX-ALT, Army Military Value Data, The Army Basing Study 2005, December 2004.
2. We concur with the audit report in its entirety and consider the report to be accurate and factual.
3. POC for military value data is COL Bill Tarantino. He can be reached at william.tarantino@hqda.army.mil, or by telephone (703) 696-9529, DSN 426-9529.

A handwritten signature in cursive script that reads "Craig E. College".

Craig E. College
Deputy Assistant Secretary of the Army
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