



DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Deputy Auditor General
Installations Management
3101 Park Center Drive
Alexandria, VA 22302-1596

DCN 9410

SAAG-IMT

30 June 2004

MEMORANDUM FOR

Commanding General, 10th Mountain Division, (Light Infantry) and Fort Drum (AFZS-CG/MG Lloyd J. Austin III), Building 10,000, Fort Drum, New York 12602-5406
Commander, Fort Drum Garrison (AFZS-GC/COL Emory R. Helton)
Building 10,000 Fort Drum, New York 13602-5406

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Drum (Project Code A-2003-IMT-0440.037), Audit Report: A-2004-0385-IMT

1. **Introduction.** The Director, The Army Basing Study Group asked us to validate data that the Study Group and six Joint Cross-Service Groups will use for Base Realignment and Closure (BRAC) 2005 analyses. This memorandum summarizes the results of our validation efforts at Fort Drum. We will include these results in summary reports to the director and each applicable Joint Cross-Service Group, and in our overall report on the 2005 Army basing study process.

2. **Background.** The Secretary of Defense initiated 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 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 BRAC 2005 recommendations. The Study Group will gather and analyze certified data to assess the capacity and military value of Army installations, evaluate base realignment and closure alternatives, and develop recommendations for BRAC 2005 on behalf of The Secretary of the Army. The BRAC 2005 process requires certification of all data from Army installations, industrial base sites and leased properties; Army corporate databases; and open sources. A flowchart of the 2005 Army basing study process is in the enclosure.

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3. Objectives, Scope and Methodology

a. Our objectives were to determine if:

- Certified data provided to The Army Basing Study Group and Joint Cross-Service Groups was adequately supported with appropriate evidentiary matter.
- Certified data was accurate.
- BRAC 2005 management controls were in place and operating at installations.

b. Fort Drum data elements for the installation capacity data call included 268 questions the installation answered, plus 4 questions pre-populated from a corporate database. To answer our first two objectives, we reviewed data elements judgmentally selected for validation at all installations visited, data elements randomly selected from Fort Drum's responses, and all data elements Fort Drum answered "not applicable" to ensure that those answers were appropriate. Here's a summary of what we reviewed:

	Population	Objective Sample	
		1-Adequate Support	2-Accuracy
Answered	268	50	37
Pre-Populated	4	4	4
Not Applicable*	279		
Total	551	54	41

* 100-percent review to determine that "not applicable" was appropriate response.

To answer the third objective, we evaluated BRAC 2005 controls related to the installation.

c. We conducted our review from April to June 2004 in accordance with generally accepted government auditing standards, which include

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criteria on the adequacy and appropriateness of evidentiary matter, accuracy and management controls. We assessed the accuracy of the installation's answers using these specific criteria:

- For questions with a single answer and minimal support requirements, we didn't allow any margin of error except for answers reporting square footage.
- For questions with answers reporting square footage, we defined significant errors as greater than 10 percent.
- For questions with multiple answers and single answers with voluminous supporting documentation, 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).

We didn't rely on computer-generated data to validate responses from Army corporate databases, but instead validated the accuracy of the data by comparison with source documents or physical attributes. When practicable, we also validated the installation responses from other databases in the same manner. For all other responses, we worked with the installation administrator to obtain the evidence needed to answer all three objectives.

4. Results

a. **Adequacy of Support.** Fort Drum adequately supported all 54 answers in our sample with appropriate evidentiary matter.

b. **Accuracy.** All four answers that were pre-populated with information from the corporate database and then supplemented by data from Fort Drum were accurate. Of the 37 answers in our sample that Fort Drum personnel prepared, we determined that 6 weren't accurate. The inaccuracies were related to how data was compiled (incorrect calculations and inclusion of the same facilities in multiple questions, which misrepresented the amount of infrastructure). All 279 of the questions installation personnel marked "not applicable" were appropriately answered.

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c. **Management Controls.** Management controls for BRAC 2005 were in place and operating at Fort Drum. The senior mission commander certified the information the installation submitted to The Army Basing Study Group. All personnel required to sign nondisclosure statements had done so. We found no instances of the use of nongovernment e-mail to convey BRAC data or information.

d. **Actions Taken.** Fort Drum initiated corrective action for all inaccurate answers we identified and submitted corrected data to The Army Basing Study Group for review. After the Study Group reviews the proposed changes, the senior mission commander will recertify the answers and resubmit the corrected data to the Study Group, which in turn will provide corrected and recertified data to the Joint Cross-Service Groups as necessary. We may validate that these actions occurred. We also determined that answers for the 13 questions excluded from our accuracy sample may not have been consistent with responses from other installations based on how the questions were written and interpreted by the functional responders. Although Fort Drum responded to the 13 questions, from the original clarification guidance issued by the Study Group, we concluded that the questions weren't applicable to the installation and therefore didn't validate the accuracy of the answers. However, after we completed our review, we learned that the clarification guidance involving these 13 questions, which relate to supply storage activities, was incorrect and that Fort Drum should respond to the questions. We will evaluate how these questions were answered among other installations to assess overall consistency and recommend corrective actions, if necessary, in summary reports addressed to the Director, The Army Basing Study Group.

5. **Contacts.** This report isn't subject to the official command-reply process described in AR 36-2 because Fort Drum resolved the issues we identified during the validation and took or initiated corrective action. If you have any questions or need additional information, please contact

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FOR THE AUDITOR GENERAL:

Encl


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CF:

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Director, U.S. Army Installation Management Agency, Northeast
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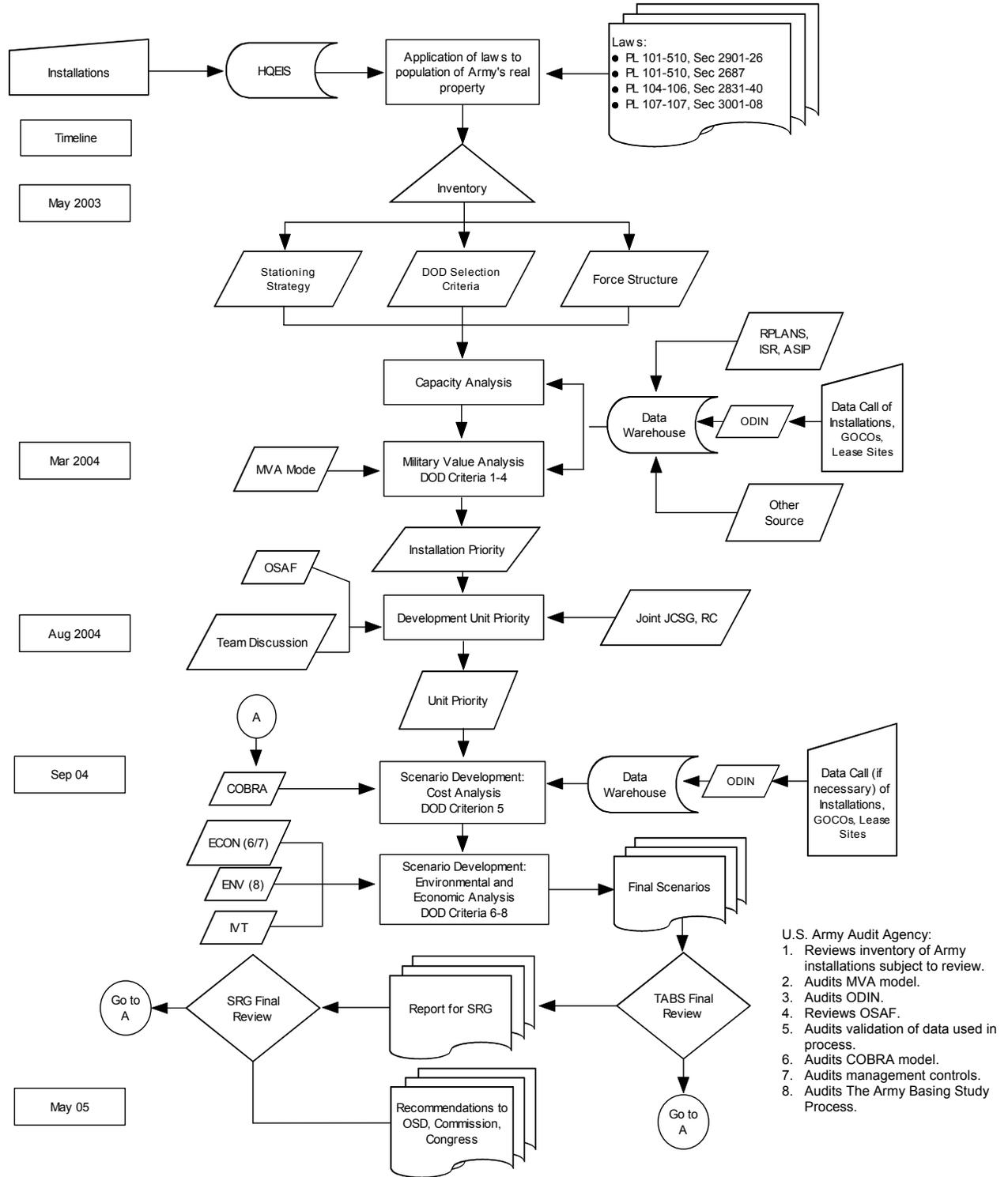
Acronyms and Abbreviations Used:

ASIP = Army Stationing and Installation Plan
 COBRA = Cost of Base Realignment Action Model
 ECON = Economic Model
 ENV = Environmental Model
 GOCO = Government-Owned, Contractor-Operated
 HQEIS = Headquarters Executive Information System

ISR = Installation Status Report
 IVT = Installation Visualization Tool
 JCSG = Joint Cross-Service Group
 MVA = Military Value Analyzer Model
 ODIN = Online Data Interface Collection
 OSAF = Optimal Stationing of Army Forces

OSD = Office of the Secretary of Defense
 PL = Public Law
 RC = Reserve Components
 RPLANS = Real Property Planning and Analysis System
 SRG = Senior Review Group

FLOWCHART OF 2005 ARMY BASING STUDY PROCESS



Enclosure