



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

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SAAG-IMT

13 July 2004

MEMORANDUM FOR

Commander, 3^d Infantry Division (Mechanized) and Fort Stewart, Georgia
Commander, U.S. Army Garrison, Fort Stewart and Hunter Army Airfield,
Georgia

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Stewart, Georgia (Project Code A-2003-IMT-0440.027), Audit Report:
A-2004-0399-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 Stewart, Georgia. 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 at 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 Stewart data elements for the installation capacity data call included 320 questions the installation answered, 4 questions pre-populated from a corporate database, and 228 questions the installation considered “not applicable”—a total of 552 questions. To answer our first two objectives, we reviewed data elements judgmentally selected for validation at all installations visited, questions randomly selected for validation at Fort Stewart, and all questions Fort Stewart considered “not applicable.” In total, we reviewed 65 questions for adequacy and accuracy (61 questions the installation answered and the 4 corporate questions), and all questions Fort Stewart considered “not applicable.” To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. We conducted our review during April and May 2004 in accordance with generally accepted government auditing standards, which include 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.

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- 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 weren't 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 data by comparison with source documentation or physical attributes. When practicable, we also validated 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 Stewart adequately supported answers to 62 of the 65 questions we reviewed with appropriate evidentiary matter. For two of the three questions without documentation available, the installation gathered the appropriate documentation to support the amounts of acreage and land parcels available for new construction. For the other question, the installation had no data to support the capacity of transient lodging facilities that the corporate database provided. We informed The Army Basing Study Group about the absence of this documentation.

b. **Accuracy of Answers.** Fort Stewart answered 2 of the 65 questions without adequate support. We found that one answer was accurate and one wasn't once the installation provided documentation. Of the answers to the remaining 63 questions in our sample, 56 were accurate. For one of the seven answers that weren't accurate, the installation agreed it should have answered the question as "not applicable." For two questions, the installation included additional data or didn't include some relevant data the questions required, and answers for three questions had calculation or oversight errors. For example, the installation:

- Overstated the capacity of the medical facilities designated for Reserve Component members. The installation didn't have

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medical facilities dedicated solely for Reserve Components and should have answered the question as “not applicable.”

- Overstated the facility barracks space designated for Reserve Components because it didn’t limit the response to Reserve Component members.
- Understated the outflow capacity of the industrial wastewater plant because of a calculation error.

For the remaining question, the inaccurate answer was provided by the corporate database. We provided the correct information for this question to The Army Basing Study Group. We also concluded that the responses to all questions answered “not applicable” were appropriate.

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

d. **Action Taken.** Fort Stewart corrected or initiated corrective action for all issues we identified, except for those issues pertaining to the corporate database. For answers that weren’t accurate, Fort Stewart personnel made corrections and resubmitted the corrected data to The Army Basing Study Group, which in turn will provide corrected data to the Joint Cross-Service Groups as necessary.

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

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FOR THE AUDITOR GENERAL:

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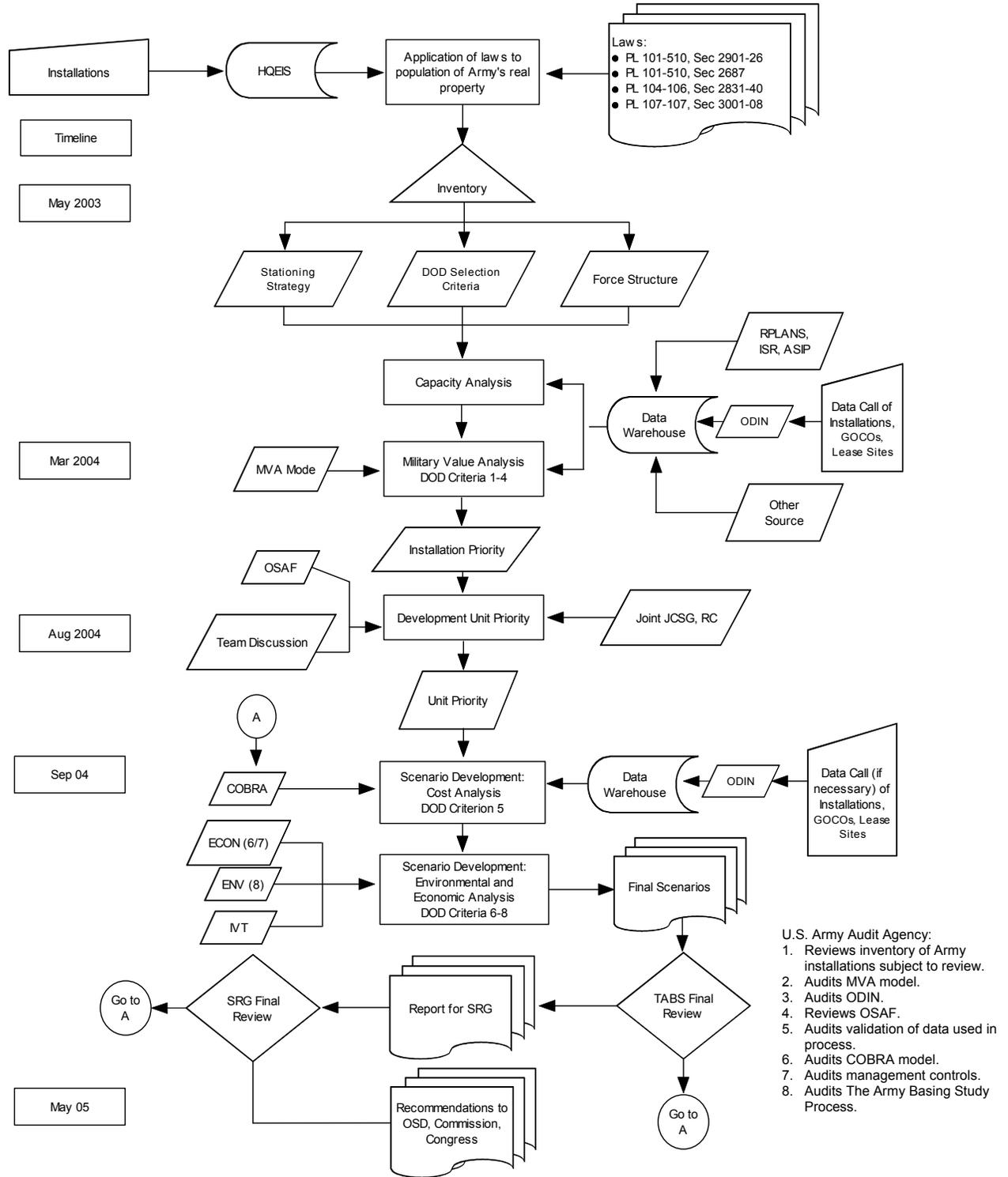
Acronyms and Abbreviations Used:

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