



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, XVIII Airborne Corps and Fort Bragg, Fort Bragg, North Carolina  
Commander, U.S. Army Garrison, Fort Bragg, North Carolina

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Bragg, North Carolina (Project Code A-2003-IMT-0440.028), Audit Report: A-2004-0397-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 Bragg. 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 Bragg data elements for the installation capacity data call included 292 questions the installation answered, 4 questions pre-populated from a corporate database, and 256 questions Fort Bragg 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 Bragg, and all questions Fort Bragg considered “not applicable.” In total we reviewed 59 questions for adequacy (55 the installation answered and the 4 corporate questions), 33 questions for accuracy, and all questions Fort Bragg answered “not applicable.” To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. We conducted our review from May to June 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 responses 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 supporting 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 Bragg adequately supported answers to 52 of 59 questions we reviewed with appropriate evidentiary matter. The most common reason Fort Bragg didn't adequately support an answer was that the support originally provided to us didn't answer the question, and the installation had to obtain additional support. For example, the installation initially didn't have support for the:

- Number of personnel working on combat field support and at intermediate-level maintenance activities.
- Number of personnel using range facilities.
- Number of personnel processing through the Soldier Readiness Processing Site.

b. **Accuracy of Answers.** Answers to 22 of 33 questions were accurate. For 3 of the 11 questions with inaccurate answers, the inaccuracies were corrected once Fort Bragg obtained adequate support as discussed in paragraph 4a. For the eight other questions, the installation either didn't make correct calculations or misinterpreted the question. For example, the installation:

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- Overstated and understated the amount of instructional facilities dedicated to specialized skill training. The installation gathered data from multiple sources and didn't correctly calculate the answer.
- Understated the number of customer activity address codes the supply and storage activity supported. The installation misinterpreted the question and didn't correctly calculate the number of customer address codes.
- Overstated one submission and understated another submission for class III (petroleum, oils and lubricants) issues by the supply and storage activity. The installation misinterpreted the question and didn't correctly calculate the answer.

In addition, we concluded that the responses to all questions considered "not applicable" were appropriate.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Fort Bragg. 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.** The installation corrected all issues we identified. For data elements that weren't accurate, Fort Bragg corrected the answers. After recertification, the corrected data will be resubmitted 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 Bragg resolved the issues we identified during the audit and took corrective action. If you have any questions or need additional information, please contact Patrick White at 910-396-5698, extension 208, or Robert Richardson at 404-464-0516.

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They also can be reached via e-mail at [Patrick.White@aaa.army.mil](mailto:Patrick.White@aaa.army.mil) or  
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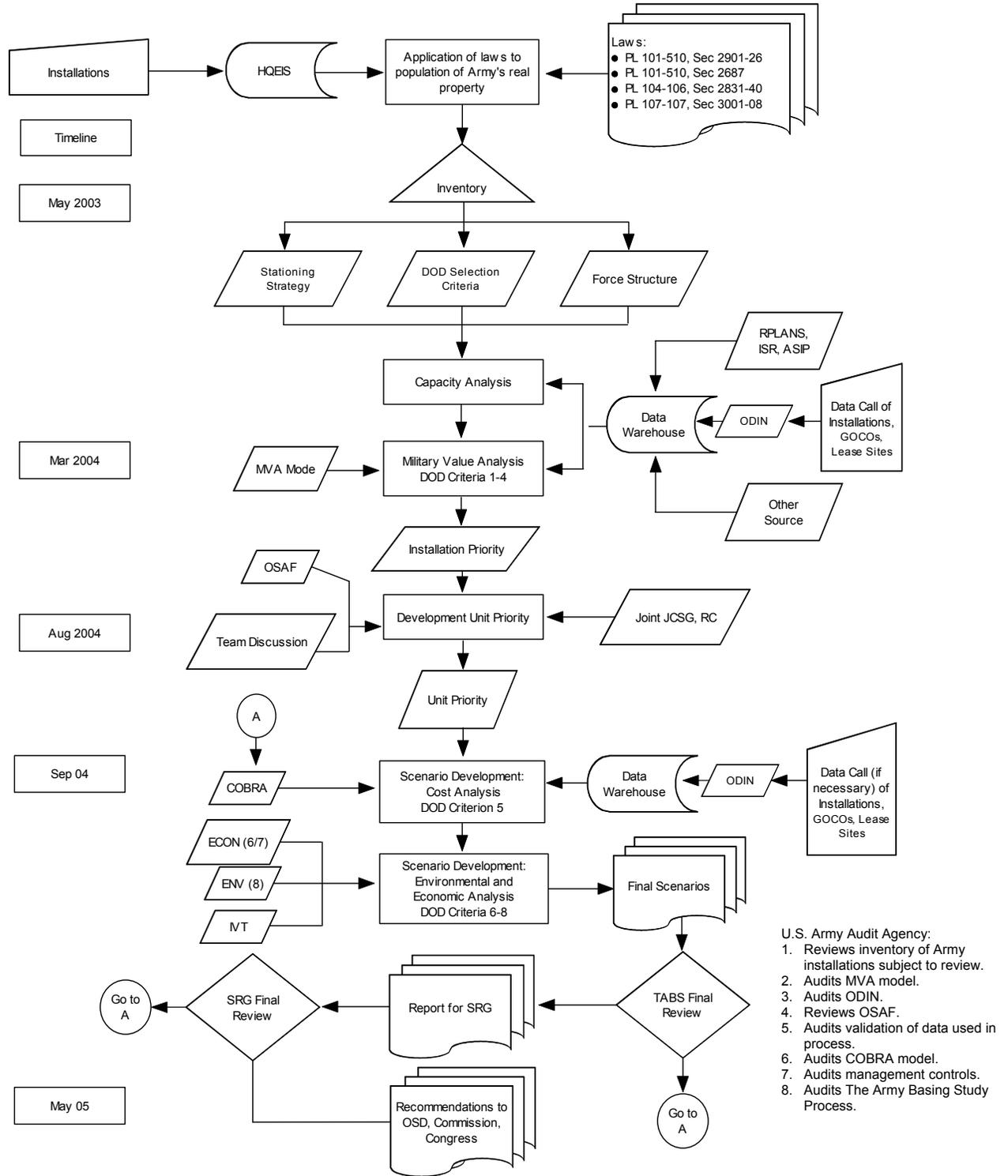
**Acronyms and Abbreviations Used:**

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