



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: 9758

SAAG-IMT

13 July 2004

MEMORANDUM FOR

Commander, U.S. Army Combined Arms Support Command and Fort
Lee, Fort Lee, Virginia
Commander, U.S. Army Garrison, Fort Lee, Virginia

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Lee, Virginia (Project Code A-2003-IMT-0440.009), Audit Report:
A-2004-0396-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 Lee, Virginia. 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.

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Lee, Virginia (Project Code A-2003-IMT-0440.009), Audit Report: A-2004-0396-IMT

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 Lee data elements for the installation capacity data call included 273 questions the installation answered, 4 questions pre-populated from a corporate database, and 275 questions Fort Lee 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 Lee, and all questions answered “not applicable.” In total, we reviewed 55 questions for adequacy (51 the installation answered and the 4 corporate questions), 32 questions for accuracy, and all questions Fort Lee considered “not applicable.” To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. We conducted our review in April 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.

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Lee, Virginia (Project Code A-2003-IMT-0440.009), Audit Report: A-2004-0396-IMT

- 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 Lee adequately supported answers to 48 of 55 questions that we reviewed with appropriate evidentiary matter. The most common reason Fort Lee inadequately supported 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 line items the supply and storage activity received.
- Number and dollar value of requisitions the supply and storage activity processed.
- Number of line items stocked and the average number of line items stocked a day.

b. **Accuracy of Answers.** Answers to 22 of 32 questions were accurate. For the 10 other questions, Fort Lee didn't answer them correctly primarily because it either didn't correctly interpret the questions or made incorrect calculations. For example, the installation:

- Overstated the number of dedicated medical facilities. The installation doesn't have dedicated medical facilities supporting Reserve Component mobilization.

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Lee, Virginia (Project Code A-2003-IMT-0440.009), Audit Report: A-2004-0396-IMT

- Understated the square footage for maintenance facilities because the methodology used to calculate square footage wasn't correct.
- Reported gallons delivered instead of number of issues for supply class III (petroleum, oils and lubricants).

In addition, we concluded that the response for all questions considered "not applicable" was appropriate.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating. 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. Also, we found no instances of personnel using nongovernment e-mail to convey BRAC data or information.

d. **Action Taken.** The installation corrected all problems we identified. For data elements that weren't accurate, Fort Lee personnel made corrections, recertified the answers, 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 Lee 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

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Lee, Virginia (Project Code A-2003-IMT-0440.009), Audit Report:
A-2004-0396-IMT

910-396-5698, extension 208, or Robert Richardson at 404-464-0516.
They also can be reached via e-mail at Patrick.White@aaa.army.mil or
Robert.Richardson@aaa.army.mil.

FOR THE AUDITOR GENERAL:

Encl


DAVID H. BRANHAM
Program Director
Installation Studies

CF:

Director, The Army Basing Study Office
Commander, U.S. Army Training and Doctrine Command
Director, U.S. Army Installation Management Agency, Northeast
Region

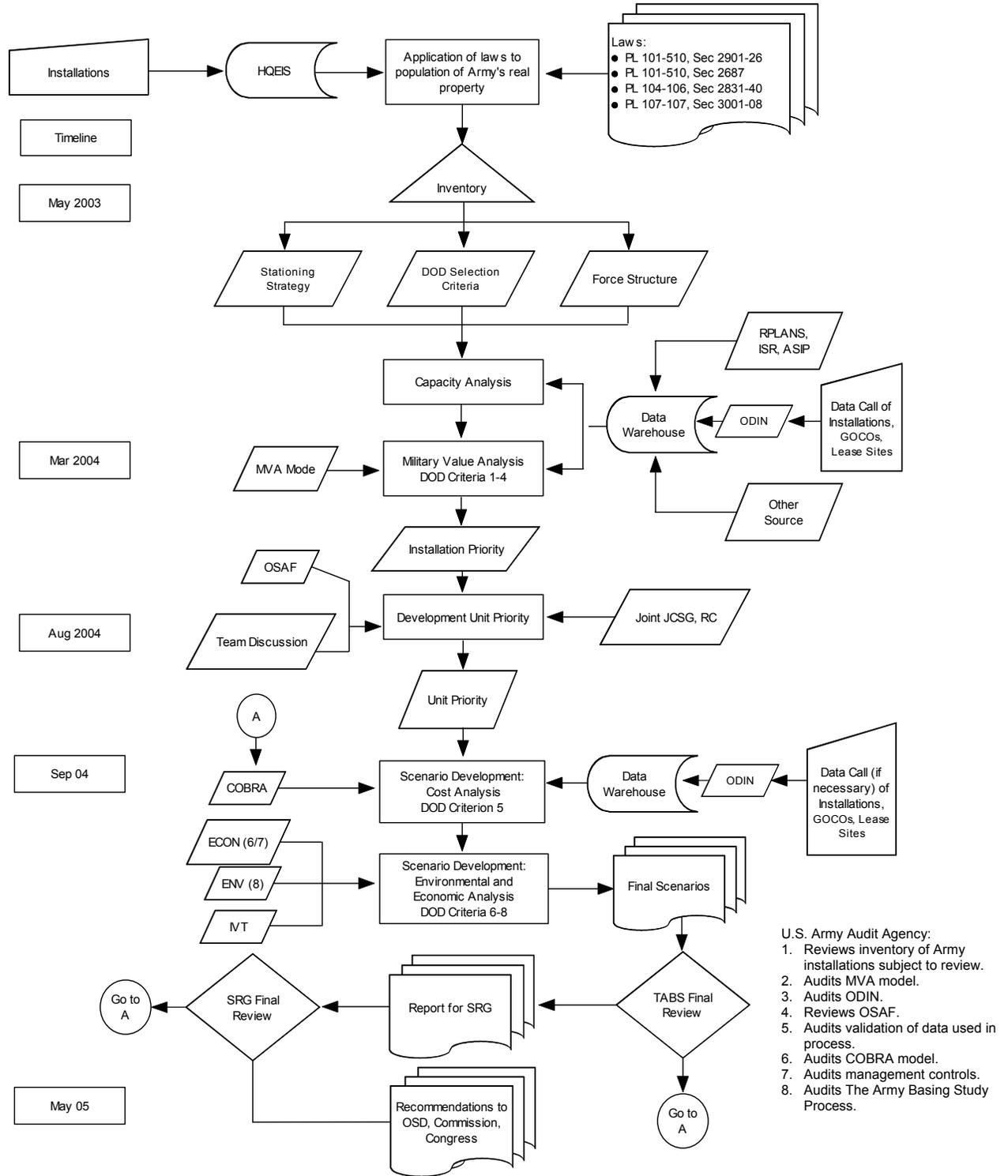
Acronyms and Abbreviations Used:

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