



DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Deputy Auditor General
Installations Management
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SAAG-IMT

12 July 2004

MEMORANDUM FOR

Commander, 101st Airborne Division (Air Assault) and Fort Campbell,
Kentucky
Commander, U.S. Army Garrison, Fort Campbell, Kentucky

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Campbell, Kentucky (Project Code A-2003-IMT-0440.030), Audit
Report: A-2004-0393-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 Campbell, Kentucky. 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 Campbell data elements for the installation capacity data call included 290 questions the installation answered, 4 questions pre-populated from a corporate database, and 258 questions Fort Campbell 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 Campbell, and all questions Fort Campbell considered “not applicable.” In total, we reviewed 59 questions for adequacy and accuracy (55 questions the installation answered and the 4 corporate questions), and all questions considered “not applicable.” To answer the third objective, we evaluated BRAC 2005 management controls related to installations.

c. We conducted our review during April and May 2004 in accordance with generally accepted government auditing standards, which includes 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 the 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 Campbell adequately supported answers to 55 of the 59 questions we reviewed with appropriate evidentiary matter. For two of the four questions without documentation available, the installation revised the answers for the utility capacity for most buildings and the available acreage for new construction once it obtained support. For the two other questions, the corporate database provided the answers. We provided the information about these two questions to The Army Basing Study Group.

b. **Accuracy of Answers.** Answers to 47 of the 59 questions were accurate. For 2 of the 12 questions with inaccurate answers, the inaccuracies were corrected once Fort Campbell obtained adequate support, as discussed in paragraph 4a. For five questions, the installation agreed it should have answered "not applicable." For two questions, the installation included additional data or didn't include some relevant data the questions required, and for one question the answer contained a calculation error. For example, the installation:

- Overstated the airfield runway capacity for two questions. The installation didn't conduct undergraduate pilot training and should have answered the questions "not applicable."

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- Overstated the number of customers supported by the installation supply and support activity, because it included customers at the installation that the activity didn't support.
- Understated landing zone and drop zone areas for range operations because it incorrectly calculated the dimensions.

For the two remaining questions, the corporate database provided inaccurate answers. We provided the correct information for these two questions to The Army Basing Study Group. We also concluded that the response to all questions considered "not applicable" was appropriate.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Fort Campbell. The senior mission commander had certified the information submitted to The Army Basing Study Group. All personnel required to sign non-disclosure 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 Campbell 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 Campbell 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 command 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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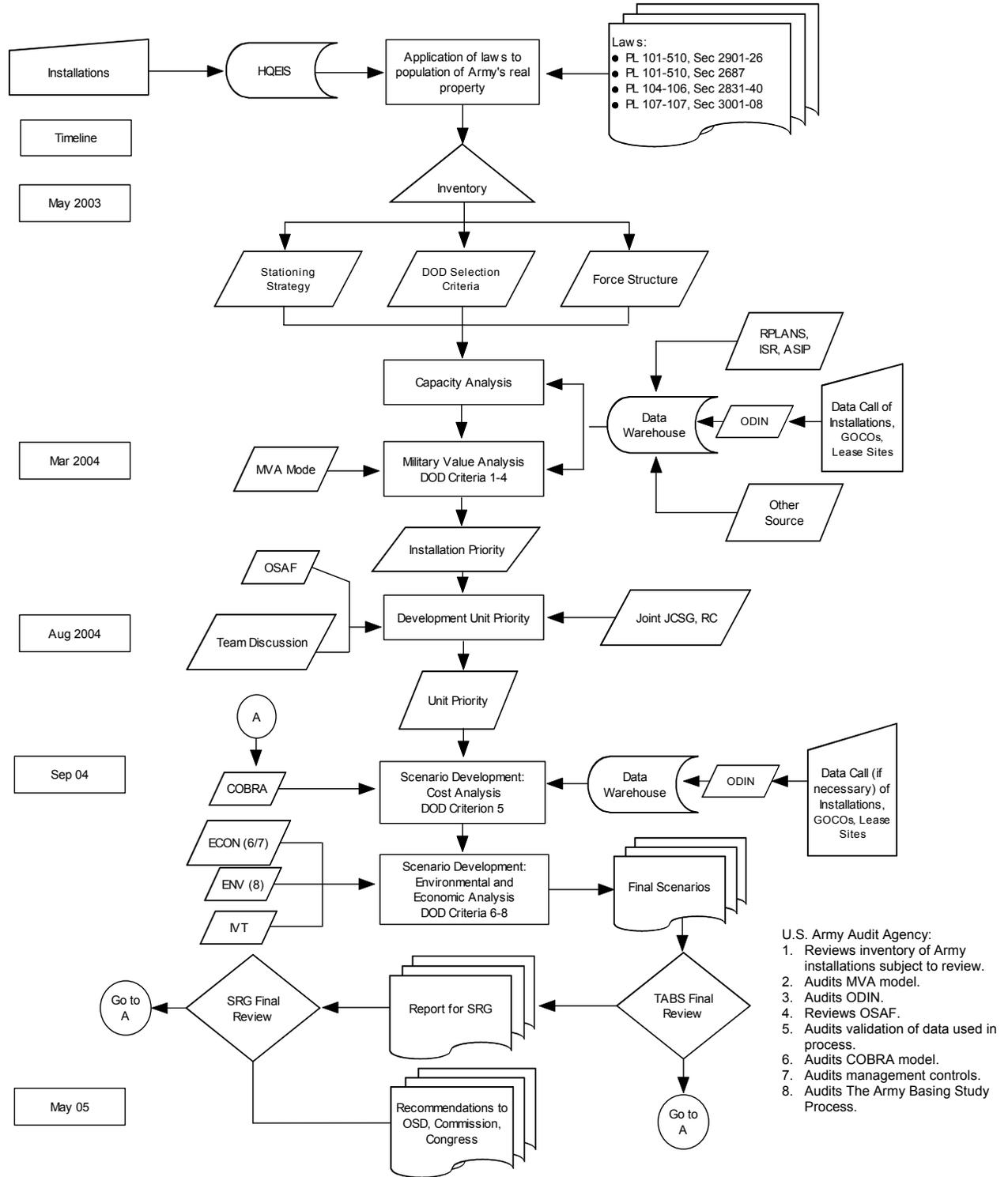
Acronyms and Abbreviations Used:

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