



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

DCN: 9761

SAAG-IMT

12 July 2004

MEMORANDUM FOR

Commander, U.S. Army Signal Center and Fort Gordon, Georgia
Commander, U.S. Army Garrison, Fort Gordon, Georgia (ATZH-IR)

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Gordon, Georgia (Project Code A-2003-IMT-0440.029), Audit Report:
A-2004-0392-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 Gordon, GA. We will include these results in summary reports to the director and each applicable Joint Cross-Service Group, and in our over-all 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 Gordon data elements for the installation capacity data call included 250 questions the installation answered, 4 questions pre-populated from a corporate database, and 298 questions Fort Gordon 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 Gordon, and all questions Fort Gordon considered “not applicable.” In total, we reviewed 51 questions for adequacy and accuracy (47 questions the installation answered and the 4 corporate questions), and all questions considered “not applicable.” To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. We conducted our review during May through 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 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 Gordon adequately supported answers to 50 of the 51 questions we reviewed with appropriate evidentiary matter. The installation had no data to support the question pertaining to the capacity of ammunition storage facilities. The corporate database provided the response to this question. We provided the information about this question to The Army Basing Study Group.

b. **Accuracy of Answers.** Answers to 42 of the 51 questions were accurate. For four of the nine questions that weren't accurate, the installation agreed it should have answered them as "not applicable." For two questions, the installation included additional data or didn't include some relevant data required by the questions, and for two questions the answers contained calculation or oversight errors. For example, the installation:

- Overstated the number of personnel performing nonappropriated fund accounting functions because it doesn't perform this type of function and should have answered the question as "not applicable."
- Understated the number of students the dining facilities could feed because it didn't factor in four feedings for each 2-hour period.

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- Overstated the monthly peak consumption of electricity because of a calculation error.

For the one remaining question, the corporate database provided the inaccurate answer. We provided the correct information for this one question to The Army Basing Study Group. We also concluded that the responses for 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 Gordon. 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 Gordon 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 Gordon personnel made corrections and resubmitted the corrected data to The Army Basing Study Group for review, which in turn will provide corrected and recertified 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 Gordon 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:

Encl


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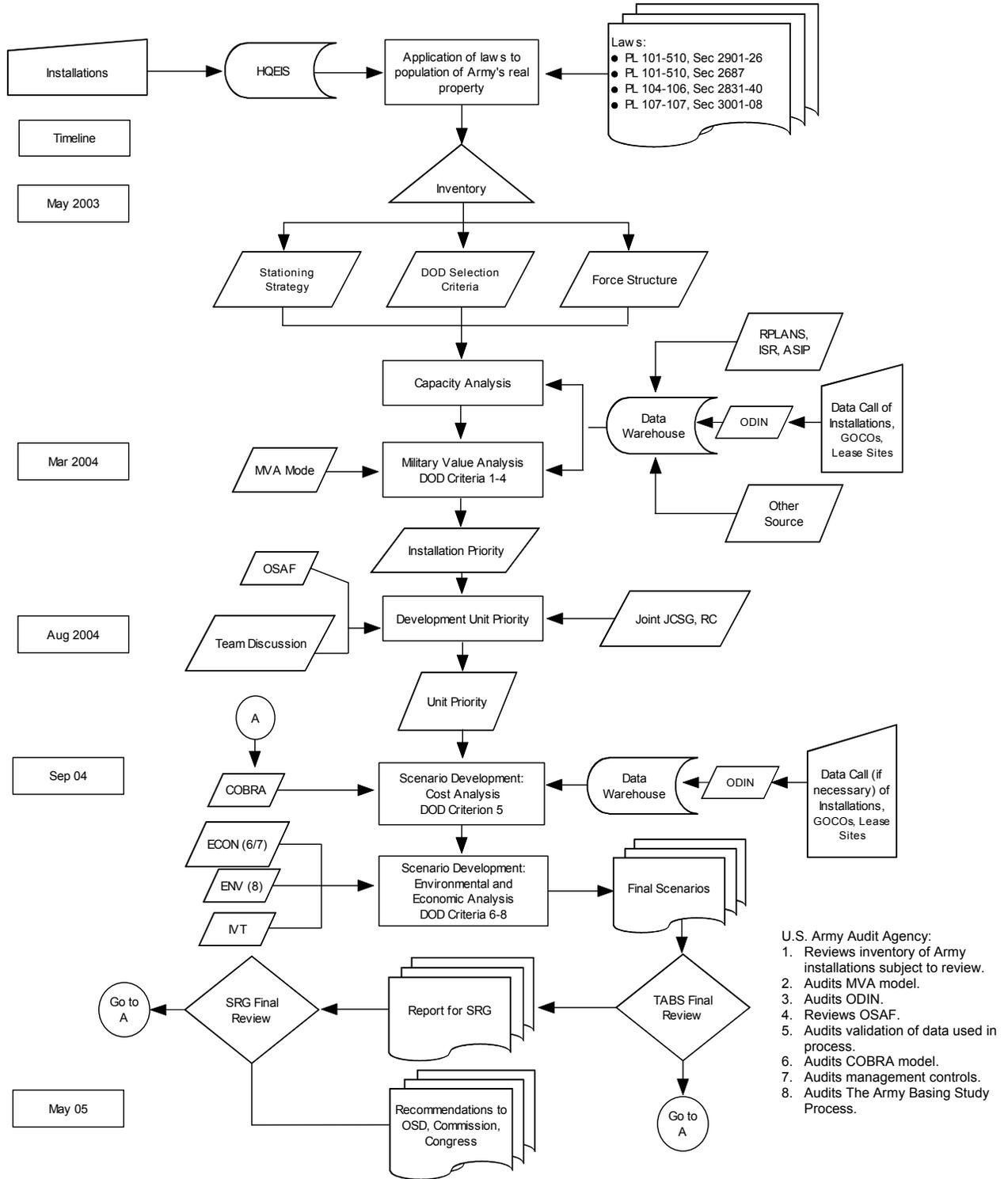
Acronyms and Abbreviations Used:

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