



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, U.S. Army Transportation Center and Fort Eustis, Fort  
Eustis, Virginia  
Commander, U.S. Army Garrison, Fort Eustis, Virginia

SUBJECT: Validation of Data for Base Realignment and Closure 2005,  
Fort Eustis, Virginia (Project Code A-2003-IMT-0440.024), Audit Report:  
A-2004-0391-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 Eustis, 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 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 Eustis data elements for the installation capacity data call included 335 questions the installation answered (although 1 question wasn't included in the installation's certified response), 4 questions pre-populated from a corporate database, and 213 questions Fort Eustis 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 Eustis, and all questions Fort Eustis considered "not applicable." In total we reviewed 69 questions for adequacy (65 questions the installation answered and the 4 corporate questions), 34 questions for accuracy, and all questions considered "not applicable." To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. We conducted our review from April 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 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 Eustis adequately supported its answers to all 69 questions we reviewed with appropriate evidentiary matter.

b. **Accuracy of Answers.** Answers to 27 of 34 questions were accurate. Fort Eustis didn't correctly answer the seven other questions primarily because it either included data not required or didn't include some relevant data. For example, the installation:

- Understated the number of buildable parcels and acres.
- Overstated classroom space. The installation included medical classroom spaces it didn't have.
- Understated the facilities dedicated to Reserve Component mobilization. The installation included facilities not used for mobilization support and didn't include other facilities that support Reserve Component mobilization.

We also concluded that the response to 212 of 213 questions considered "not applicable" was appropriate. The answer for the question concerning the number of personnel for major installation management

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functions was inadvertently marked “not applicable” in the initial submission, but subsequently corrected.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Fort Eustis. 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 Eustis corrected or initiated corrective action for all issues we identified. For answers that weren’t accurate, installation personnel made corrections and resubmitted the corrected data to The Army Basing Study Group, 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. Command 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. They also can be reached via e-mail at [Patrick.White@aaa.army.mil](mailto:Patrick.White@aaa.army.mil) or [Robert.Richardson@aaa.army.mil](mailto:Robert.Richardson@aaa.army.mil).

FOR THE AUDITOR GENERAL:

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CF:

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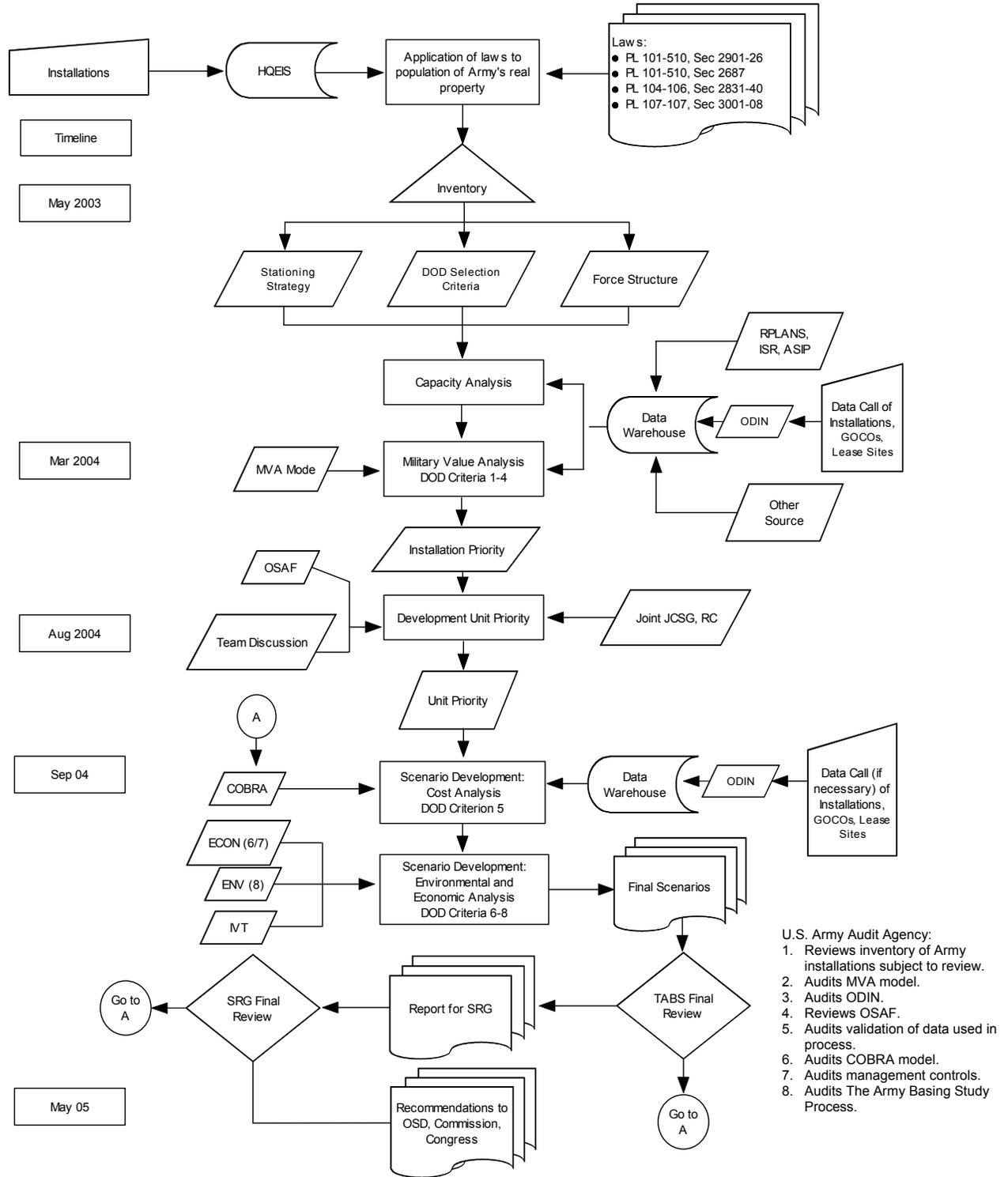
**Acronyms and Abbreviations Used:**

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