



DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Deputy Auditor General
Installations Management
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DCN: 9820

SAAG-IMT

23 July 2004

MEMORANDUM FOR

Commander, U.S. Army Infantry Center and Fort Benning, Fort Benning,
Georgia
Commander, U.S. Army Garrison, Fort Benning, Georgia

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Benning, Georgia (Project Code A-2003-IMT-0440.026), Audit
Report: A-2004-0420-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 Benning, Georgia. 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.

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Benning, Georgia (Project Code A-2003-IMT-0440.026), Audit Report: A-2004-0420-IMT

3. Objectives and Scope

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 Benning data elements for the installation capacity data call included 361 questions the installation answered, 4 questions pre-populated from a corporate database, and 187 questions Fort Benning 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 Benning, and all questions the installation considered “not applicable.” In total, we reviewed 73 questions for adequacy and accuracy (69 questions the installation answered and the 4 corporate questions), and all questions the installation considered “not applicable.” To answer the third objective, we evaluated BRAC 2005 management 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 answers using these specific criteria:

- For questions with a single answer and minimal support requirements, we didn’t have any margin of error, except for answers reporting square footage.
- For questions with answers reporting square footage, we defined significant error as greater than 10 percent.

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Benning, Georgia (Project Code A-2003-IMT-0440.026), Audit Report: A-2004-0420-IMT

- For questions with multiple answers and single answers with voluminous supporting documentation, we allowed errors up to 25 percent in the sample we reviewed, provided the errors weren't significant (determine 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.** Answers to 62 of the 73 questions we reviewed were adequately supported with appropriate evidentiary matter. Of the 11 answers that weren't sufficiently supported, the primary reason was that the installation's source documentation was incomplete. For example, the installation didn't:

- Include the "habitually associated" units in its supporting documentation for mobilization or area support missions.
- Maintain sufficient property book records providing the quantity of commercial or nontactical general and special purpose equipment used in support of the installation.
- Maintain supporting documentation for direct labor hours for intermediate-level maintenance for maintenance activities not assigned to the Directorate of Logistics.

b. **Accuracy of Answers.** Answers to 48 of the 73 questions we reviewed were accurate. For 11 of the 25 questions with inaccurate answers, Fort Benning corrected the inaccuracies once it obtained adequate support, as discussed in paragraph 4a. The installation should have answered three additional questions as "not applicable." For seven other questions, the installation either included additional data or didn't

SAAG-IMT

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include some relevant data the question required, or made mathematical errors. For example, the installation:

- Made a transposition error in calculating estimated scheduled annual acre day usage of the training ranges.
- Incorrectly calculated the gross square footage of supply and storage activities.
- Didn't distinguish between maximum and surge daily capacity for issuing class III (petroleum, oil and lubricants) bulk fuel.

For the four remaining questions, the corporate database provided inaccurate answers. We provided the correct information for these four 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 Benning. 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 when personnel used nongovernment e-mail to convey BRAC data or information.

d. **Action Taken.** Fort Benning 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 Benning 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 Benning resolved the issues we identified during the validation and took corrective action. If you have any questions or need additional information, please contact Shelby

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Benning, Georgia (Project Code A-2003-IMT-0440.026), Audit
Report: A-2004-0420-IMT

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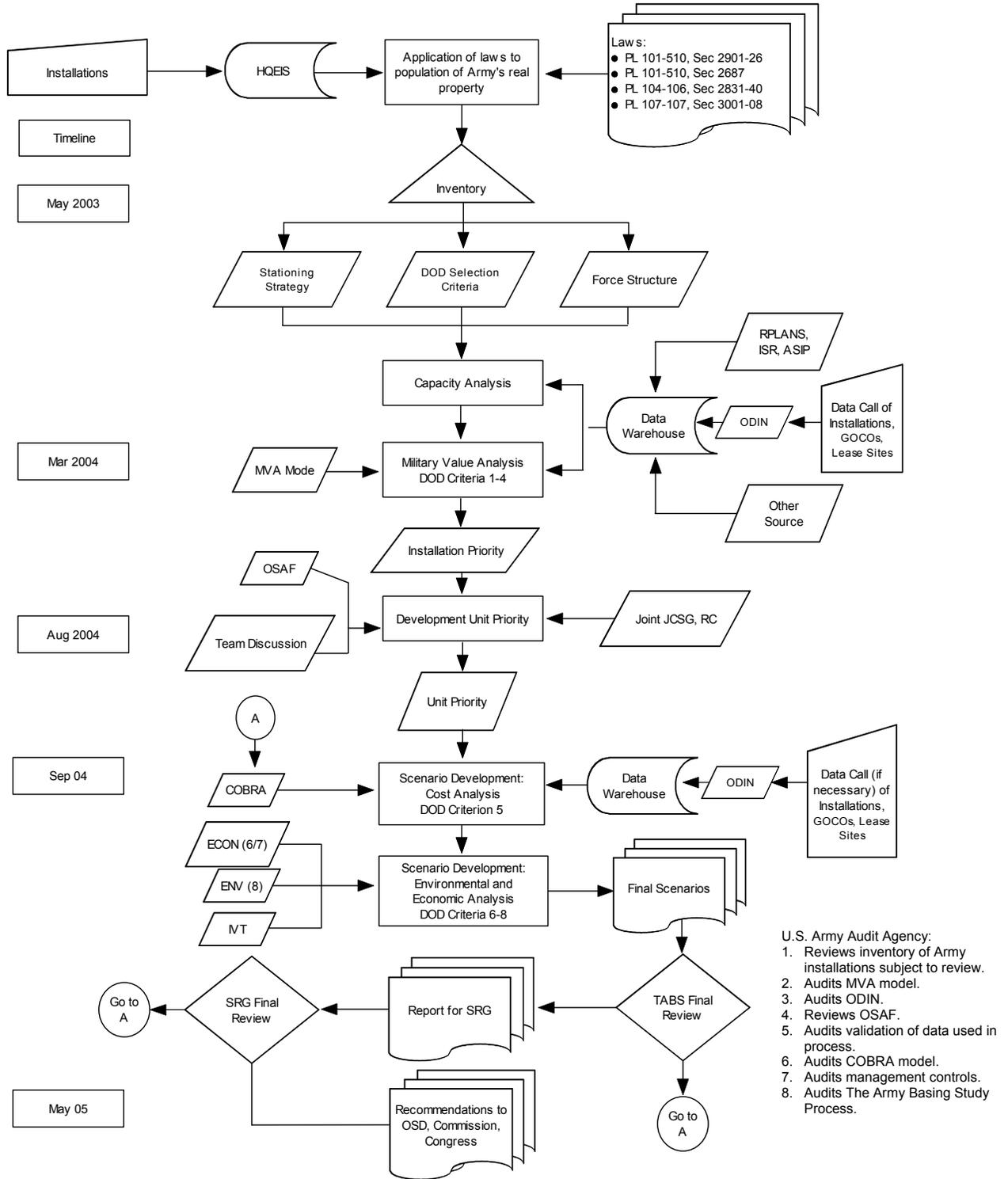
Acronyms and Abbreviations Used:

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