



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

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SAAG-IMT

23 July 2004

MEMORANDUM FOR

Commander, U.S. Army Aviation Center and Fort Rucker, Fort Rucker,
Alabama
Commander, U.S. Army Garrison, Fort Rucker, Alabama

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Rucker, Alabama (Project Code A-2003-IMT-0440.023), Audit
Report: A-2004-0419-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 Rucker, Alabama. 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.

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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 Rucker data elements for the installation capacity data call included 344 questions the installation answered, 4 questions pre-populated from a corporate database, and 204 questions Fort Rucker 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 Rucker, and all questions Fort Rucker considered “not applicable.” In total, we reviewed 69 questions for adequacy and accuracy (65 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 during May and 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.

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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 sample 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 Rucker adequately supported responses to 52 of the 69 questions we reviewed with appropriate evidentiary matter. For the 17 questions it didn't adequately support, installation personnel:

- Didn't use actual measurements or make correct calculations to verify supporting documentation for six questions. For example, personnel used information from automated systems instead of actual measurements to provide unobstructed interior space measurements. The source documentation for one facility showed the door openings as 40 feet wide by 40 feet high. Actual measurements showed the door openings were 123 feet wide by 26 feet high.
- Didn't retain supporting documentation for one question concerning the average number of personnel in attendance for events that used training simulation facilities during FYs 00-03.
- Didn't use current data for two questions when determining the number of direct labor hours for intermediate-level maintenance for prior years.

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- Didn't have adequate support for five questions pertaining to software and depot commodity groups. After obtaining additional clarification from The Army Basing Study Group, the installation should have answered these questions as "not applicable."
- Used the wrong source information for three questions concerning supply and storage activities. For example, installation personnel understated the capacity of the supply and storage activity because they used information from the Standard Army Retail Supply System instead of information from the Integrated Logistics and Analysis Program.

b. **Accuracy of Answers.** Responses to 42 of the 69 questions we reviewed were accurate. For 17 of the 27 questions with inaccurate answers, the inaccuracies were corrected once the installation obtained adequate support, as discussed in paragraph 4a. For eight other questions, the inaccuracies resulted from omission or mathematical errors. For example, the installation:

- Omitted 5 of the 10 syllabuses for pilot flight training.
- Didn't properly calculate ramp and apron space.
- Didn't properly calculate the training days for ground ranges and ground live fire ranges.

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 responses to 2 of the 204 questions Fort Rucker considered "not applicable" weren't appropriate. One question should have been answered because contamination was found in groundwater resources within the boundaries of the military installation or range. For the other question, Fort Rucker changed its response after receiving additional clarification from The Study Group concerning training and testing ranges. (The Study Group clarified that the same range area data could be included in answering questions concerning training and testing.)

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c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Fort Rucker. 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 Rucker corrected or initiated corrective action for all issues we identified, except those issues pertaining to the corporate database. For answers that weren't accurate, Fort Rucker 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 Rucker resolved the issues we identified during the audit and took corrective action. If you have any questions or need additional information, please contact Shelby Phillips at (404) 464-0521, or Robert Richardson at (404) 464-0516. They also can be reached via e-mail at Shelby.Phillips@aaa.army.mil or Robert.Richardson@aaa.army.mil.

FOR THE AUDITOR GENERAL:

Encl



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Program Director
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CF:

Director, The Army Basing Study Group
Commander, U.S. Army Training and Doctrine Command
Director, U.S. Army Installation Management Agency, Southeast
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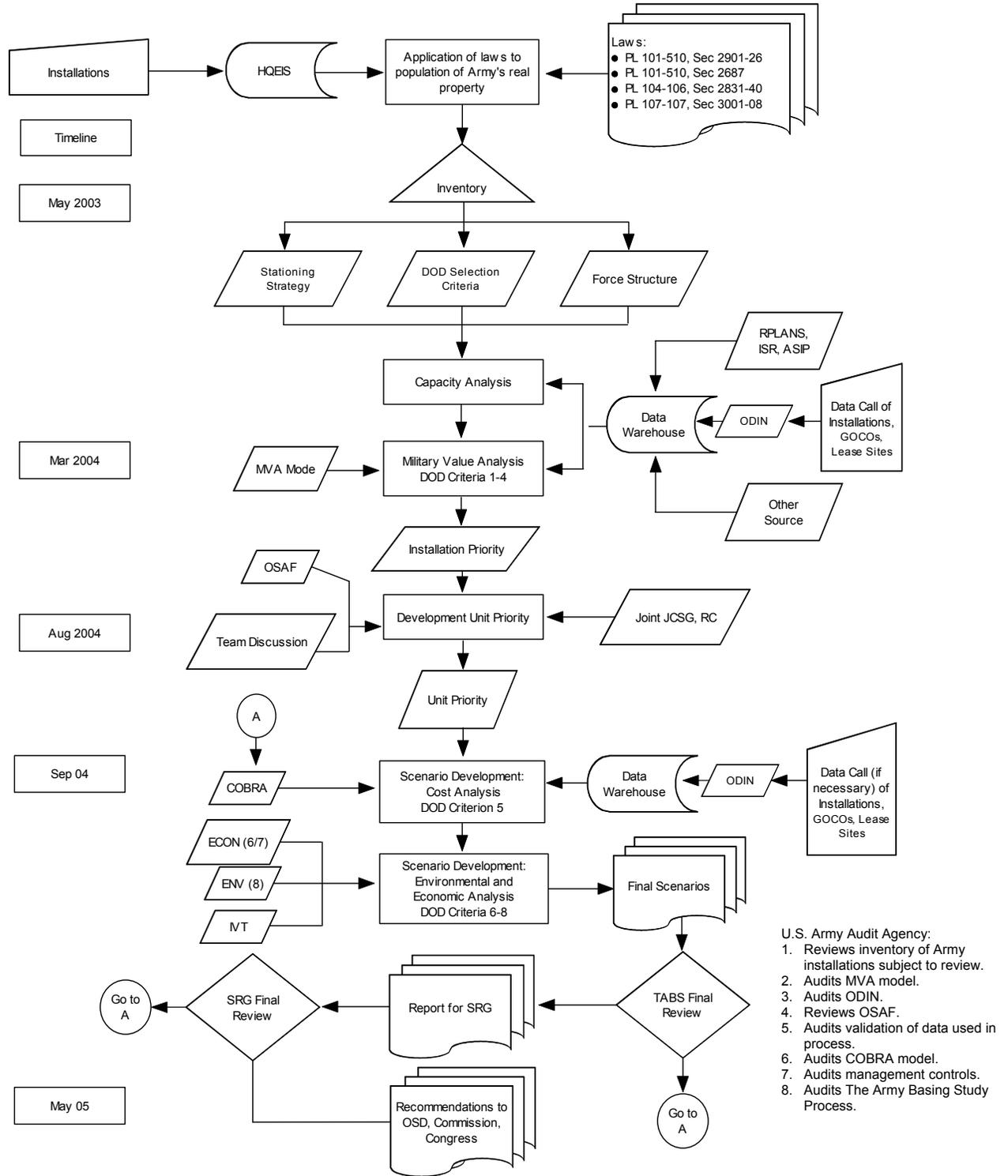
Acronyms and Abbreviations Used:

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