



DEPARTMENT OF THE ARMY  
U.S. ARMY AUDIT AGENCY  
Office of the Deputy Auditor General  
Acquisition and Logistics Audits  
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Alexandria, VA 22302-1596

DCN: 9822

SAAG-IMT

30 August 2004

MEMORANDUM FOR

Commander, U.S. Army Joint Munitions Command (SFSJM-HQ), 1 Rock  
Island Arsenal, Rock Island, Illinois 61299-0002  
Commander, Radford Army Ammunition Plant (SJMRF-OP-CO),  
P.O. Box 2, Radford, Virginia 24143-0002

SUBJECT: Validation of Data for Base Realignment and Closure 2005,  
Radford Army Ammunition Plant, Virginia (Project Code A-2003-IMT-  
0440.060), Audit Report: A-2004-0475-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<sup>1</sup> will use for Base Realignment and Closure (BRAC) 2005 analyses. This report summarizes the results of our validation efforts at Radford Army Ammunition Plant, a government-owned, contractor-operated facility in 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**

a. **BRAC 2005 Effort.** 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

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<sup>1</sup> The Study Group didn't collect capacity data for a seventh group—the Intelligence Cross-Service Group. Accordingly, we will report data validation results for that group to the Deputy Chief of Staff, G-2.

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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.

b. **Military Value Data Call.** Often referred to as data call no. 2, the military value data call was issued in phases as follows:

Phase	Question Categories	Issue Date	Certification Deadline
I	Army/Cost of Base Realignment Action Model	19 Apr 04	7 Jun 04
IIa	Medical*, Supply and Storage Activities*, and Community**	4 Jun 04	11 Aug 04
IIb	Industrial*, Headquarters and Support Activities*	18 Jun 04	11 Aug 04
III	Education and Training*	9 Jul 04	25 Aug 04
IV	Technical*	21 Jul 04	8 Sep 04

\* Joint Cross-Service Groups.

\*\* BRAC 2005 Selection Criterion 7: Impact on Local Community.

### 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. Radford Army Ammunition Plant—a government-owned, contractor-operated facility—received 107 questions during the military value data call. To answer our first 2 objectives, we validated responses to 35 judgmentally selected questions the plant received. Here are the question population and our sample size for each phase:

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Phase	Question Population	Sample Size
I	35	19
II	34	11
III	38	5
IV	0	0
Total	107	35

To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. We conducted our review during July and August 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 installation answers using these specific criteria:

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

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#### 4. Results

a. **Adequacy of Support.** All 35 responses we validated for Radford Ammunition Plant were adequately supported with appropriate evidentiary matter.

b. **Accuracy.** Responses to 30 of the 35 questions we validated were accurate. The plant incorrectly entered responses for two questions, didn't include all necessary data for two other questions, and didn't calculate the correct total for one question.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at the plant. The senior mission commander had certified the responses submitted to The Army Basing Study Group. All personnel required to sign nondisclosure statements had done so.

d. **Action Taken.** Plant personnel corrected three phase I responses, and recertified and resubmitted the changes to the Study Group. Plant personnel also corrected two phase II responses before certification on 10 August 2004.

e. **Other Matters.** During our previous validation of capacity data, the plant had not corrected one of the data elements we determined was inaccurate. During this validation effort, we determined that the munitions production resubmission was both adequately supported and accurately answered. The plant had corrected, recertified and resubmitted this element on 13 July 2004.

5. **Contacts.** This report isn't subject to the official command-reply process described in AR 36-2 because Radford Ammunition Plant resolved the issues we identified during the validation and took or initiated corrective action. If you have any questions or need additional information, please contact Mr. Lawrence Wickens at 703-428-6524 or

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FOR THE AUDITOR GENERAL:



DAVID H. BRANHAM  
Program Director  
Installation Studies

Encl

CF:  
Director, The Army Basing Study Office  
Commander, U.S. Army Materiel Command  
Director, U.S. Army Installation Management Agency, Northeast  
Region

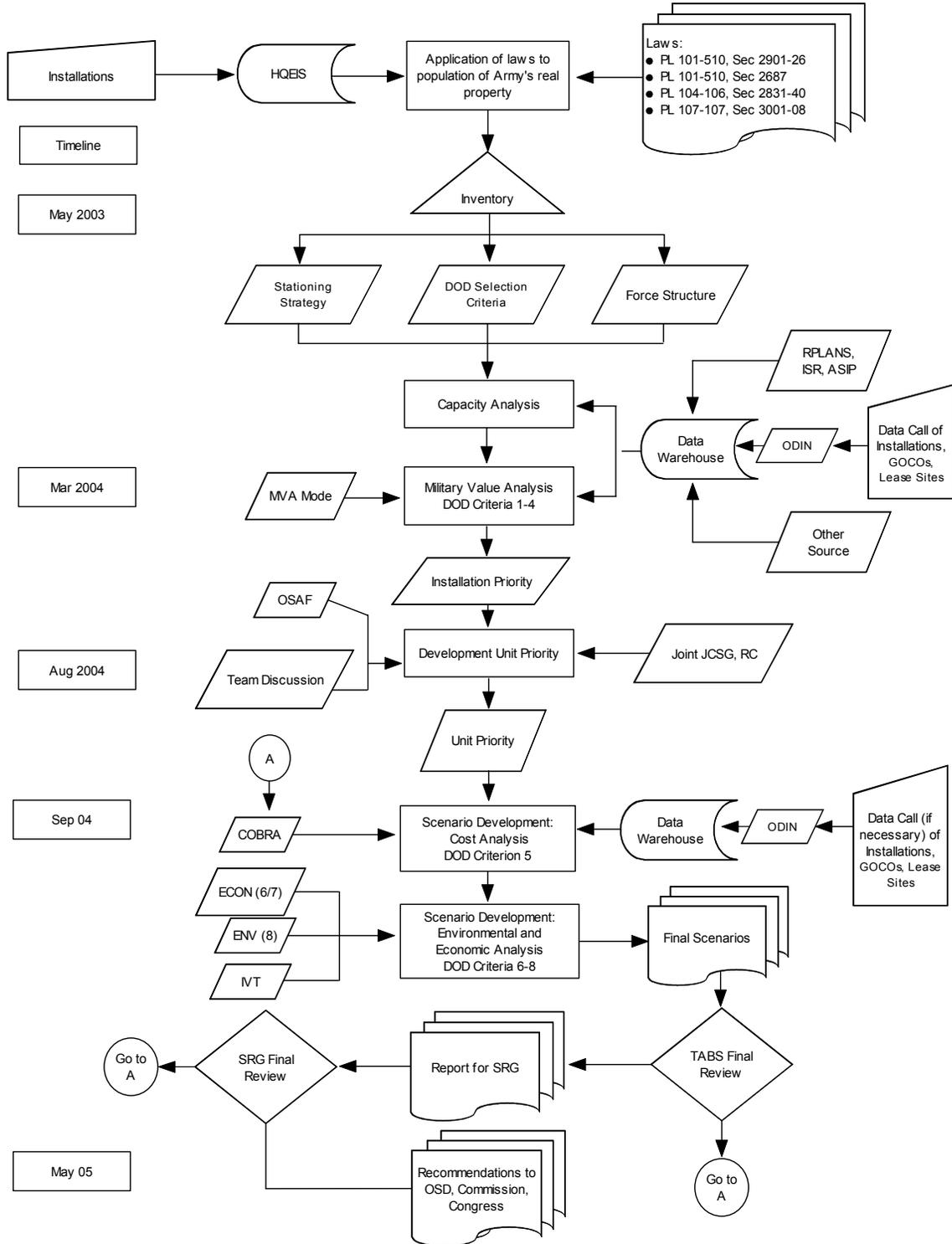
**Acronyms and Abbreviations Used:**

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

**FLOW CHART OF 2005 ARMY BASING STUDY PROCESS**



Enclosure