



DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Deputy Auditor General
Installations Management
3101 Park Center Drive
Alexandria, VA 22302-1596

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SAAG-IMT

22 July 2004

MEMORANDUM FOR

Commanding General, U.S. Army Medical Department Center and School
(MCCS-BIR/Internal Review), Fort Sam Houston, Texas 78234-5014
Commander, U.S. Army Garrison (MCCS-BIR/Internal Review), Fort Sam
Houston, Texas 78234-5001

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Sam Houston, Texas (Project Code A-2003-IMT-0440.018), Audit
Report: A-2004-0421-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 Sam Houston, Texas. 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, 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 Sam Houston responses for the installation capacity data call included 327 questions that Fort Sam Houston answered, plus 4 questions pre-populated from a corporate database. To answer our first 2 objectives, we reviewed responses judgmentally selected for validation at all installations visited, responses randomly selected from Fort Sam Houston responses, and all 220 responses the installation answered “not applicable” to ensure that those answers were appropriate. Here’s a summary of what we reviewed:

	Population	Objective Sample	
		1–Adequate Support*	2–Accuracy
Answered	327	62	27
Pre-Populated	4	4	4
Not Applicable**	220		
Total	551	66	31

* Includes the 27 questions reviewed for the second objective.

** 100-percent review to determine that “not applicable” was appropriate response.

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

c. We conducted this review from May to June 2004 in accordance with generally accepted government auditing standards, which include

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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.

4. Results

a. **Adequacy of Support.** Responses to 24 of the 66 questions we reviewed weren't adequately supported with appropriate evidentiary matter. Responsible individuals either didn't maintain the documentation that supported Fort Sam Houston's response or maintained incomplete documentation.

b. **Accuracy of Answers.** Responses to 7 of the 31 questions we reviewed lacked the documentation necessary for us to determine whether the response was accurate. Of the remaining 24 responses, 9 weren't accurate. Answers originally submitted by functional responders could not be recomputed based on available documentation. For example, for two questions that asked for a breakout of square footage

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for classrooms, laboratories and faculty space within buildings, the answers were estimates that, when added, equaled the total square footage of the building, which was known. When we asked them to support the breakout provided, installation personnel said they had no support or measurements for the breakout. Functional responders appropriately answered all 220 responses the installation considered “not applicable.”

c. **Management Controls.** In our opinion, the required management controls for BRAC 2005 were in place and operating at Fort Sam Houston. The senior mission commander had certified the information submitted to The Army Basing Study Group, and all personnel required to sign nondisclosure statements had done so. In addition, we found no instances when personnel had used nongovernment e-mail to convey BRAC data or information.

d. **Action Taken.** The installation initiated corrective action for the issues we identified. For responses that weren’t accurate, we advised Fort Sam Houston to correct the answers, recertify them and resubmit the corrected data to The Army Basing Study Group, which in turn will provide corrected data to the Joint Cross-Service Groups as necessary. We may verify that this occurred. We also determined that responses for 10 of 66 questions may not have been consistent with responses from other installations based on how the functional responders interpreted the questions. We will evaluate how other installations answered these questions to assess overall consistency, as well as whether the lack of appropriate evidentiary matter could be a systemic problem for the BRAC process. If necessary, we will recommend corrective actions in summary reports addressed to the Director, The Army Basing Study Group and applicable Joint Cross-Service Groups.

5. **Contacts.** This report isn’t subject to the official command-reply process described in AR 36-2 because Fort Sam Houston resolved the issues we identified during the validation and took or initiated corrective action. If you have any questions or need additional information, please

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FOR THE AUDITOR GENERAL:



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Encl

CF:

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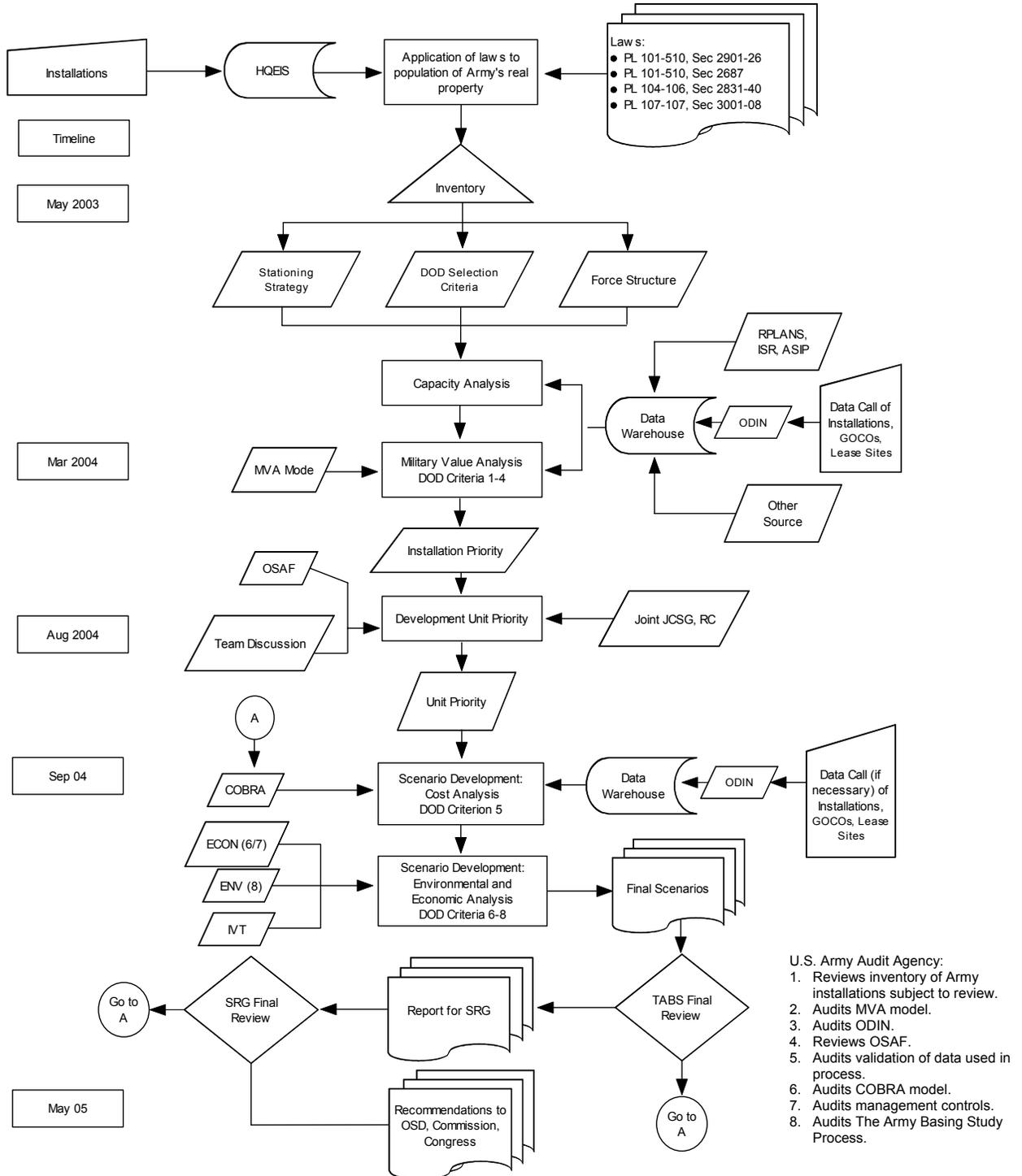
Acronyms and Abbreviations Used:

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