



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

DCN: 9824

SAAG-IMT

26 July 2004

MEMORANDUM FOR

Commanding General, U.S. Army Air Defense Artillery Center and Fort Bliss (ATZC-CG), Fort Bliss, Texas 79916
Commander, U.S. Army Garrison Fort Bliss (ATZC-GC), Fort Bliss, Texas 79916

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Bliss, Texas (Project Code A-2003-IMT-0440.017), Audit Report: A-2004-0422-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 Bliss, 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 Bliss elements for the installation capacity data call included 320 questions the Depot answered, plus 4 pre-populated corporate data-base questions. To answer our first two objectives, we reviewed data elements judgmentally selected for validation at all installations visited, data elements randomly selected from Fort Bliss's responses, and all 228 data elements answered "not applicable" to ensure those answers were appropriate. Here's a summary of what we reviewed:

	Population	Objective Sample	
		1-Adequate Support	2-Accuracy
Answered	320	61	29
Pre-Populated	4	4	4
Not Applicable*	228		
Total	552	65	33

* 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 our review from April through June 2004 in accordance with generally accepted government auditing standards, which include criteria on the adequacy and appropriateness of

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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 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.** Responses to 18 of the 65 questions we reviewed needed correction for adequacy or accuracy; some of the responses needed both.

a. **Adequacy of Support.** Answers for 11 of the 65 questions we reviewed weren't adequately supported with appropriate evidentiary matter. Fort Bliss misinterpreted four questions and didn't fully support the responses to seven questions.

b. **Accuracy of Support.** Responses for 10 of the 33 questions we reviewed weren't accurate. We couldn't validate the accuracy of 5 of the 29 answers that installation personnel prepared because no support was available, and 9 answers were inaccurate. The inaccurate responses requiring correction were caused by the misinterpretation of questions and mathematical errors. For example, command personnel misinterpreted the facilities requirements for professional development

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education. In another example, command misinterpreted the question and provided the number of acres instead of the number of buildable parcels. In addition, one of the four answers that was pre-populated with information from the corporate database and then supplemented with data from the installation was inaccurate because command personnel omitted a building from the answer. All 228 of the questions installation personnel marked as "not applicable" were appropriately answered.

c. **Management Controls.** Management controls for BRAC 2005 were in place and operating at Fort Bliss. Each director certified the answers within the directorate. In addition, internal review and compliance personnel reviewed the questions and answers with the corresponding supporting documents to identify discrepancies so that corrections could be made. The senior mission commander certified the information submitted to The Army Basing Study Group. All personnel required to sign nondisclosure statements had done so. And we found no instances when personnel used nongovernment e-mail to convey BRAC data or information.

d. **Actions Taken.** Fort Bliss initiated corrective actions. For answers that weren't accurate, command personnel will make corrections and resubmit 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. We may verify that this occurred. We will evaluate whether the lack of appropriate evidentiary matter could be a systemic problem for the BRAC process and recommend corrective actions, if necessary, 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 Bliss 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

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FOR THE AUDITOR GENERAL:



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Encl

CF:

Director, The Army Basing Study Group
Commanding General, U.S. Army Training and Doctrine Command
Director, U.S. Army Installation Management Agency, Southwest
Region

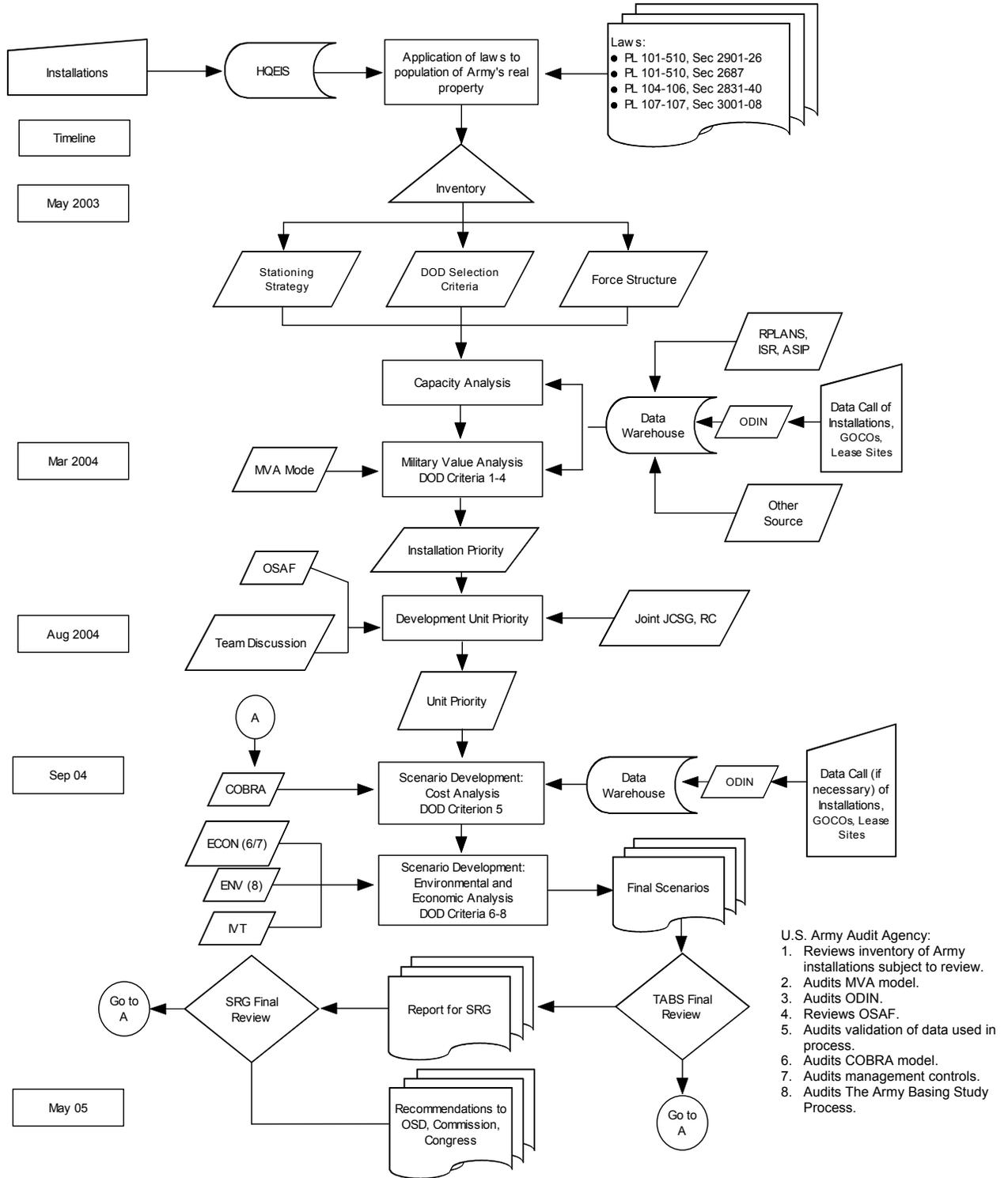
Acronyms and Abbreviations Used:

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

FLOWCHART OF 2005 ARMY BASING STUDY PROCESS



Enclosure