



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: 9825

SAAG-IMT

27 July 2004

MEMORANDUM FOR

Commanding General, Fort McNair (HQ-CMD Group/Major General Galen B. Jackman), 103 Third Ave SW, Building 32, Fort McNair, Washington, DC 20319-5088

Commander, U.S. Army Garrison, Fort Belvoir (ANFB-GC/Colonel Thomas W. Williams), 9820 Flagler Road, Suite 215, Building 269, Fort Belvoir, Virginia 22060-5930

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Belvoir, Virginia (Project Code A-2003-IMT-0440.035), Audit Report: A-2004-0425-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 Belvoir, 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.** 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.

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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. The Fort Belvoir data elements for the installation capacity data call included 302 questions the installation answered, plus 4 questions pre-populated from a corporate database. To answer our first 2 objectives, we reviewed data elements judgmentally selected for validation at all installations visited, data elements randomly selected from the Fort Belvoir's responses, and all 246 data elements Fort Belvoir answered as "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	302	57	57
Pre-Populated	4	4	4
Not Applicable*	246		
Total	552	61	61

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

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

c. We conducted our review from April through July 2004 in accordance with generally accepted government auditing standards,

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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 allow any margin of error except for answers reporting square footage.
- For questions with answers reporting 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 data by comparison with source documentation or physical attributes. When practicable, we also validated the 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 for 9 of 61 questions we reviewed weren't adequately supported with appropriate evidentiary matter. The most common reasons Fort Belvoir didn't support an answer were that supporting documentation provided to us didn't answer the question, no installation data was available to support the answer to the question, or personnel didn't maintain an audit trail of how they determined amounts. For example, the installation:

- Misinterpreted one question and provided support for a facility area instead of the equipment footprint.

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- Didn't know how or where to obtain the data required to answer a series of questions related to supply and storage activities. Instead, the installation used unsupported management estimates.

b. **Accuracy of Answers.** As discussed in paragraph 4a, answers for 9 of the 61 questions didn't have adequate supporting documentation. Subsequent work by the points of contact and the auditors showed that answers for the nine questions were also inaccurate. Of the remaining 52 questions we reviewed, answers for 14 weren't accurate. These errors generally occurred because points of contact extracted incorrect data from corporate database information or supporting documentation, made computation or mathematical errors, or provided answers that weren't related to the question. For example, installation personnel:

- Overstated a corporate database response. Information contained in the Real Property Planning and Analysis System included facilities that no longer existed.
- Computed area in statute miles when the criteria called for nautical miles.

In addition, the installation should have answered 5 of the 246 questions it marked as "not applicable." All five questions related to supply and storage activities.

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

d. **Action Taken.** Fort Belvoir corrected or initiated corrective action for all issues we identified, with the exception of supporting documentation errors for six of the nine data elements. Those corrections will take longer, and we may verify the corrections when they occur. For the data elements that weren't accurate, command personnel made

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corrections and resubmitted the corrected data to The Army Basing Study Group, which in turn will provide the corrected and recertified data to the Joint Cross-Service Groups as necessary. 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 Belvoir resolved the issues we identified during the validation and took, initiated or planned corrective action. If you have any questions or need additional information, please contact Dennis S. Taylor at (410) 278-0999 or Fred R. Lowenberg at (410) 278-7403. Their e-mail addresses are dennis.taylor@aaa.army.mil and fred.lowenberg@aaa.army.mil.

FOR THE AUDITOR GENERAL:



DAVID H. BRANHAM
Program Director
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Encl

CF:
Director, The Army Basing Study Group
Director, U.S. Army Installation Management Agency, Northeast
Region

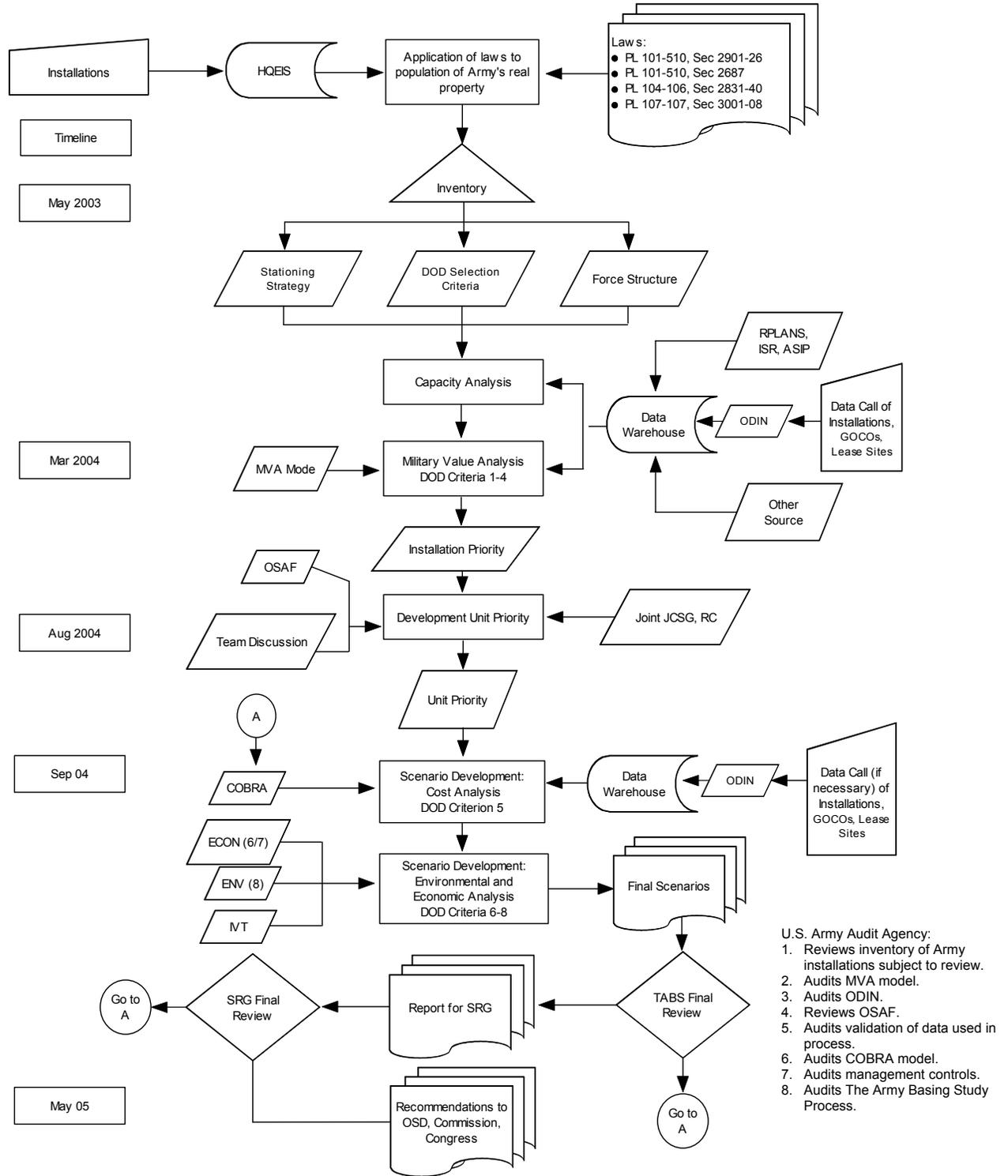
Acronyms and Abbreviations Used:

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

FLOWCHART OF 2005 ARMY BASING STUDY PROCESS



Enclosure