



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

20 July 2004

MEMORANDUM FOR

Commanding General, U.S. Army Intelligence Center and Fort Huachuca
(ATZS-CG/BG Warner I. Sumpter), 1903 Hatfield Street, Building
62711, Fort Huachuca, Arizona 85613-7000
Commander, U.S. Army Garrison (ATZS-CDR/COL Jonathan B. Hunter),
2837 Boyd Avenue, Building 41402, Fort Huachuca, Arizona 85613-
7001

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Huachuca, Arizona (Project Code A-2003-IMT-0440.010), Audit
Report: A-2004-0415-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 Huachuca, Arizona. 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. Fort Huachuca data elements for the installation capacity data call included 343 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 Fort Huachuca's responses, and all 205 data elements 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	343	65	65
Pre-Populated	4	4	4
Not Applicable*	205		
Total	552	69	69

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

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

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c. We conducted our review from April to 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 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 12 of the 69 data elements obtained by The Army Basing Study Group that we reviewed weren't adequately supported with appropriate evidentiary matter. The most common reason for an inadequately supported answer was that the installation or activity didn't maintain the data the question asked for and an estimate or professional judgment was used. For example:

- The number of days research, development, test, evaluation and acquisition facilities was used was estimated.

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- Details on the runway operations at the airfield, such as the number of takeoffs and landings, were estimated.

b. **Accuracy.** Responses to 27 of the 69 data elements obtained by The Army Basing Study Group that we reviewed weren't accurate. The two most common reasons for an inaccurate answer were calculation errors and inaccuracies in square footage measurements. For example:

- The calculation for a response used a calendar year instead of the required fiscal year.
- A question asked for the gross square feet of building space the supply and storage activity used. The gross square feet of building space was incorrectly measured.

In addition, all 205 questions that installation personnel marked as "not applicable" were appropriately answered.

c. **Management Controls.** Management controls for BRAC 2005 were in place and operating at Fort Huachuca. The senior mission commander certified the information the installation submitted to The Army Basing Study Group. All personnel required to sign nondisclosure statements had done so. We found no instances when personnel used non-government e-mail to convey BRAC data or information.

d. **Actions Taken.** Fort Huachuca corrected or initiated corrective action for all problems we identified, with the exception of the supporting documentation errors we identified for the 12 answers. 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. For data elements that weren't accurate, Fort Huachuca corrected the answers, recertified them 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. We also determined that answers for 11 of 69 questions may not have been consistent with responses from other installations based on how the functional responders interpreted the questions. For example:

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- Activities inconsistently answered research, development, test, evaluation and acquisition questions asking for peak year.
- A question asking for dedicated classrooms used for medical or dental education was interpreted as classrooms used by any medical or dental personnel for any form of training.

We will evaluate how other installations answered these questions to assess overall consistency 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 Huachuca 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 Ms. Suzanne Clabourne at (520) 538-0728 or Mr. Calvin L. Jackson at (703) 428-6511. You can also reach them via e-mail at Suzanne.Clabourne@aaa.army.mil or Calvin.Jackson@aaa.army.mil.

FOR THE AUDITOR GENERAL:

Encl


DAVID H. BRANHAM
Program Director
Installation Studies

CF:

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

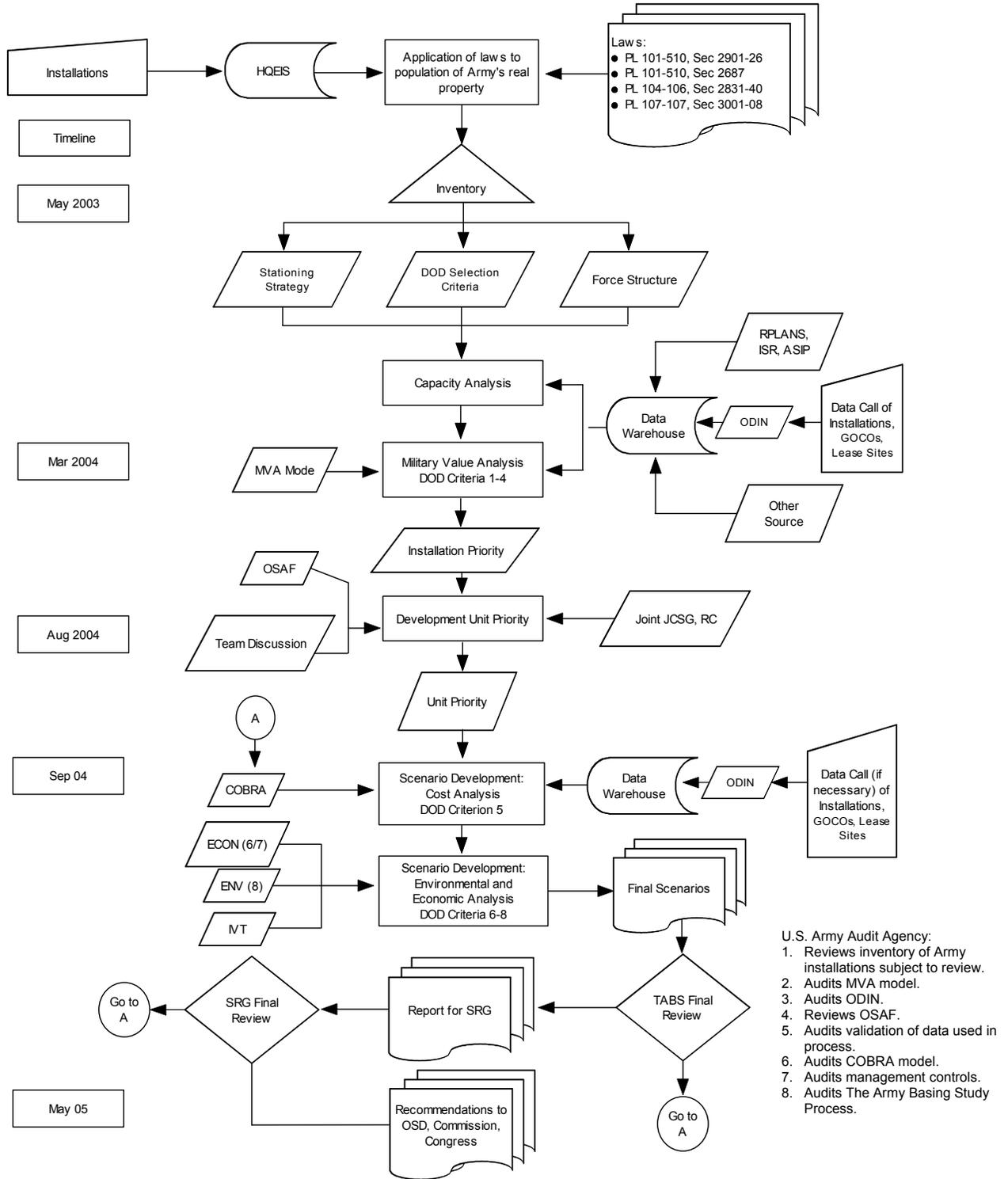
Acronyms and Abbreviations Used:

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