



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: 9827

SAAG-IMT

21 July 2004

MEMORANDUM FOR

Commander, U.S. Army Joint Munitions Command (SFSJM-HQ), 1 Rock Island Arsenal, Rock Island, Illinois 61299-6000  
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-0440.032), Audit Report: A-2004-0418-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 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.** 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. Radford Army Ammunition Plant is a government-owned, contractor-operated facility. Data elements for the installation capacity data call included 96 questions the plant answered, plus 2 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 plant's responses, and all 452 data elements the plant 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	96	48	7
Pre-Populated	2	2	2
Not Applicable*	452		
Total	550	50	9

\* 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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We conducted our review during May and June 2004 in accordance with generally accepted government auditing standards, which includes 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.** For Radford Ammunition Plant, 49 of the 50 data elements we reviewed were adequately supported with appropriate evidentiary matter. The activity point of contact didn't gather the necessary supporting documentation for one question related to munitions production, but instead used an unsupported management estimate when entering the answer into the online data collection tool. However, when supporting documentation was obtained, it showed that the answer provided to The Army Basing Study Group was incorrect.

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b. **Accuracy.** Answers for six of nine questions we tested were accurate. For one question with an inaccurate answer, the inaccuracy was discovered once Radford Ammunition Plant obtained adequate support, as discussed in paragraph 4a. The plant didn't correctly answer the two other questions primarily because it didn't correctly interpret one question related to maximum subscriber capacity and made an incorrect calculation when reporting medical and examination rooms for the other question. All 452 of the data elements the plant answered "not applicable" were answered appropriately.

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

d. **Action Taken.** Radford Ammunition Plant corrected or initiated corrective actions for all problems we identified. For two data elements that weren't accurate, plant personnel made corrections, recertified the answers, and resubmitted corrected data to The Army Basing Study Group, which in turn will provide corrected data to the Joint Cross-Service Groups as necessary. At the time of our audit, the plant had not submitted a correction for the one question related to munitions production. However, personnel said they would recertify the answer and resubmit the data as required. We may validate that this action occurred.

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 Lawrence W. Wickens at 703-428-6524 or

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Clarence Johnson at 410-278-4287. They also can be reached via e-mail at [Lawrence.Wickens@aaa.army.mil](mailto:Lawrence.Wickens@aaa.army.mil) or [Clarence.Johnson@aaa.army.mil](mailto:Clarence.Johnson@aaa.army.mil).

FOR THE AUDITOR GENERAL:

Encl



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CF:

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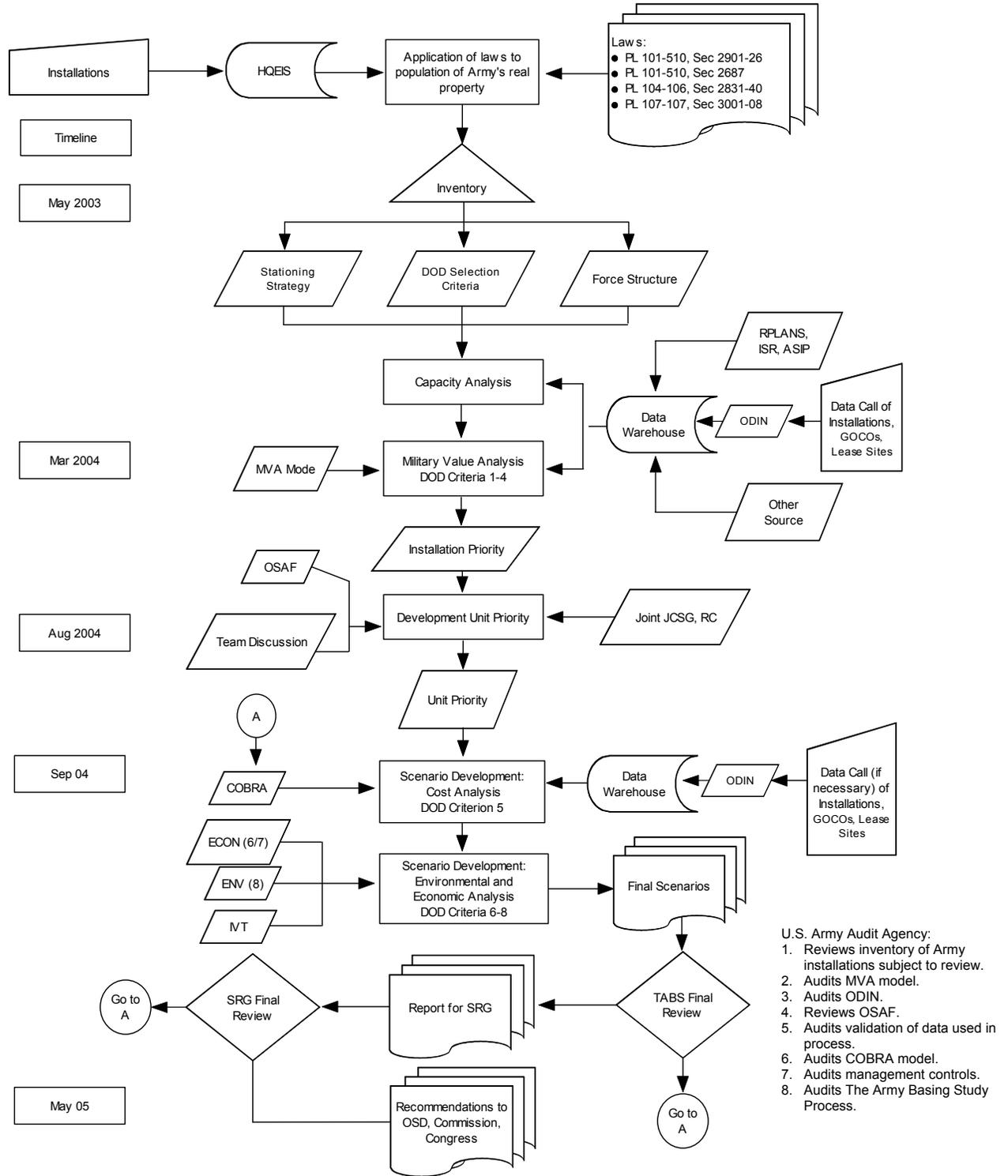
**Acronyms and Abbreviations Used:**

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