



DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Deputy Auditor General
Installations Management
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SAAG-IMT

20 July 2004

MEMORANDUM FOR

Commander, I Corps and Fort Lewis (AFZH-CS-IR), Fort Lewis,
Washington 98433-5000
Garrison Commander (AFZH-CS-IR), Fort Lewis, Washington 98433-
5000

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Lewis, Washington (Project Code A-2003-IMT-0440.016), Audit
Report: A-2004-0413-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 Lewis, Washington. 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 Lewis data elements for the installation capacity data call included 294 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 installation's responses, and all 254 data elements Fort Lewis 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	294	56	55
Pre-Populated	4	4	4
Not Applicable*	254		
Total	552	60	59

* 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 April to July 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 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.** We identified answers to data call questions that weren't adequately supported and weren't accurate. We also identified one question Fort Lewis answered "not applicable" that it should have answered. We brought our findings to your staff's attention, and personnel initiated actions to gather additional evidentiary matter to support answers and revise inaccurate answers.

a. **Adequacy of Support.** Answers for 26 of the 60 questions we reviewed weren't adequately supported with appropriate evidentiary matter. Most of the problems with the inadequate support were because activity points of contact either didn't gather supporting documentation or didn't retain the supporting documentation after they entered answers into the online data collection tool. For example, one point of contact used estimates of the number of fuel pumps and nozzle flow rates

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instead of physically counting the pumps and using pump specifications or flow measurements. Other points of contact made rough estimates of square footage answers instead of using measurements or building blueprints. We couldn't obtain supporting documentation for one question.

b. **Accuracy.** Answers for 30 of the 59 questions weren't accurate. Most of the errors occurred because:

- Activity points of contact didn't use appropriate sources when answering the questions. For example, personnel used handwritten notes and simple building drawings with no measurements to estimate square footage instead of using detailed building blueprints or physical measurements.
- Activity points of contact erred in answering questions. For example, training capability was reported for 1 year instead of 4 years as the question asked. In addition, activity points of contact used source documentation that wasn't accurate. For example, the real property installation records contained an inaccurate number of available billeting rooms.

All but 1 of the 254 data elements answered "not applicable" were answered appropriately. The point of contact wasn't familiar with the area and didn't pass the question onto an appropriate official for response.

c. **Management Controls.** For the most part, management controls for BRAC 2005 were in place and operating at Fort Lewis. 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 found no instances when personnel used non-government e-mail to convey BRAC data or information.

d. **Actions Taken.** Fort Lewis corrected or initiated corrective action for the errors we identified, with the exception of the supporting documentation error for one data element. For data that wasn't accurate, Fort Lewis corrected the answers and resubmitted 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 also

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determined that answers for 4 of 60 questions may not have been consistent with responses from other installations based on how the functional responders interpreted the questions. We will evaluate how these questions were answered among other installations 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 Lewis 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 Charles Pittman at 253-966-2411 or Timothy Bixby at 253-966-2415. They also can be reached via e-mail at charles.pittman@aaa.army.mil or timothy.bixby@aaa.army.mil.

FOR THE AUDITOR GENERAL:



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Program Director
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Encl

CF:
Director, The Army Basing Study Group
Commander, U.S. Army Forces Command
Director, U.S. Army Installation Management Agency, Northwest
Region

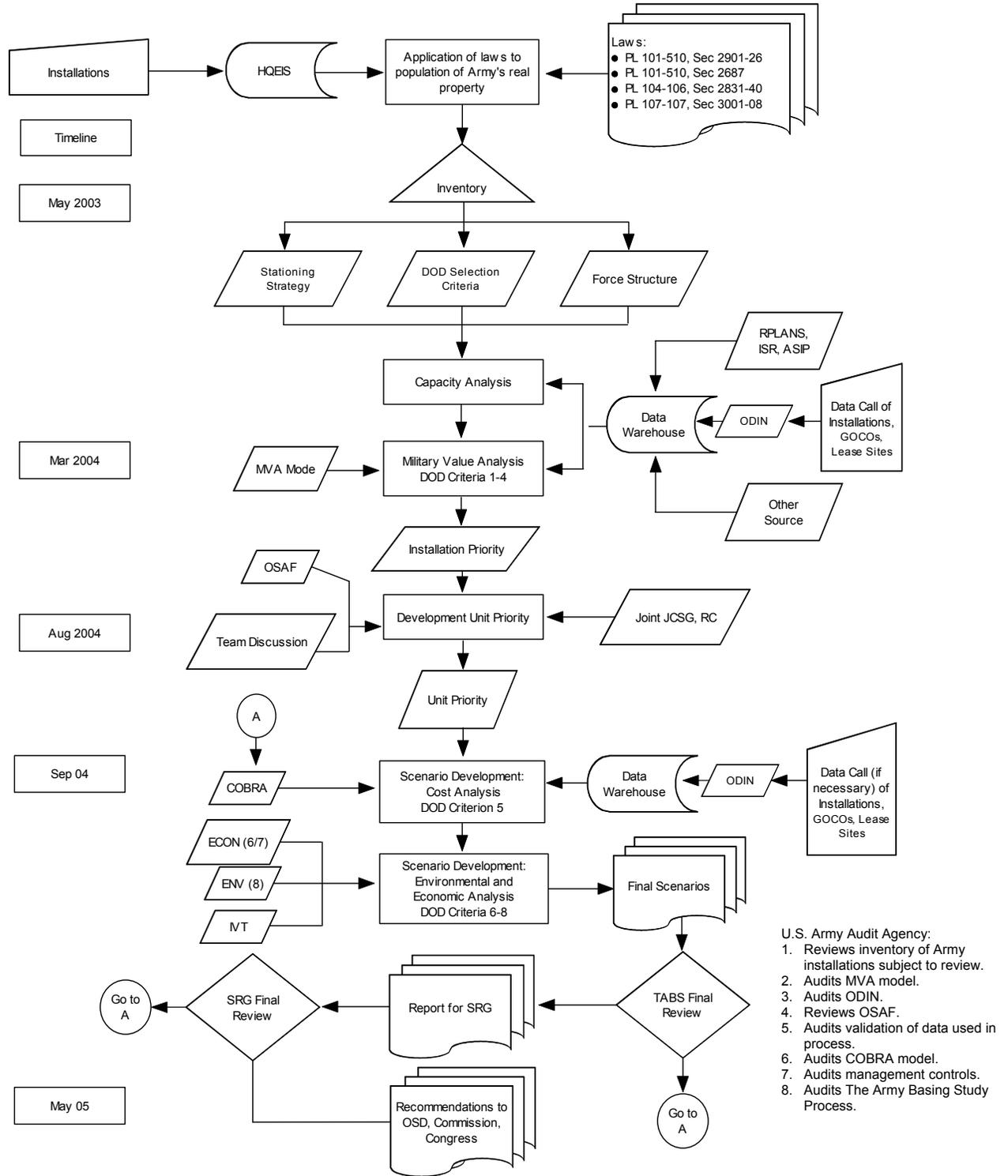
Acronyms and Abbreviations Used:

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