



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: 9831

SAAG-IMT

20 July 2004

MEMORANDUM FOR Commander, U.S. Army Human Resources
Command

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
U.S. Army Human Resources Command (Project Code A-2003-IMT-
0440.033), Audit Report: A-2004-0412-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 your command. 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.

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, U.S. Army Human Resources Command (Project Code A-2003-IMT-0440.033), Audit Report: A-2004-0412-IMT

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. Human Resources Command is a leased site in the Army's BRAC 2005 inventory. Accordingly, command received only 20 questions to answer during the installation capacity data call. To answer our first 2 objectives, we reviewed 19 questions command responded to and 1 question it answered "not applicable" to ensure that the answer was appropriate. To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. We conducted our review during May and 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 answers using these specific criteria:

- For questions with a single answer and minimal support requirements, we did not 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 reviewed, provided the errors weren't significant (determined by auditor judgment except for answers reporting square footage).

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, U.S. Army Human Resources Command (Project Code A-2003-IMT-0440.033), Audit Report: A-2004-0412-IMT

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 your command's responses from other databases in the same manner. For all other responses, we worked with the administrator for Human Resources Command to obtain the evidence needed to answer all three objectives.

4. **Results**

a. **Adequacy of Support.** Human Resources Command adequately supported answers to 17 of the 19 questions we reviewed with appropriate evidentiary matter. Command personnel didn't obtain data for two questions related to information technology because it didn't have or maintain such data. For example, no documentation, such as a users manual or guidance, was available to provide data for surge requirements. Instead, command answered the question with an unsupported managerial estimate.

b. **Accuracy.** We couldn't validate the accuracy for the two questions your command answered without supporting documentation. Of the answers to the remaining 17 questions in our sample, 6 were accurate. Data provided to The Army Basing Study Group for the 11 inaccurate answers didn't agree with your command's records. In most instances, the inaccuracies occurred because:

- Personnel compiling the data made mathematical errors during calculations or clerical errors when reporting the data.
- Measurements performed during our review didn't agree with data provided to The Army Basing Study Group.
- Personnel used estimates instead of actual data.

We also concluded that the response to the one question command answered "not applicable" was appropriate.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were generally in place and operating at Human

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, U.S. Army Human Resources Command (Project Code A-2003-IMT-0440.033), Audit Report: A-2004-0412-IMT

Resources Command. The senior mission commander had certified the information submitted to The Army Basing Study Group. Personnel required to sign nondisclosure statements had generally done so. When they had not, we obtained signed statements from the personnel and gave them to the command administrator. We also found no instances of personnel using nongovernment e-mail to convey BRAC data or information.

d. **Action Taken.** Human Resources Command corrected or initiated corrective action for all issues we identified, with the exception of the supporting documentation errors for two data elements and the potential accuracy errors associated with those data elements. For other data elements that weren't accurate, command personnel made corrections 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 determined that answers for 6 of 19 questions may not have been consistent with other installation responses based on how functional responders interpreted the questions. We will evaluate how these questions were answered among other installations to assess overall consistency and also evaluate whether the lack of appropriate evidentiary matter for the two data elements 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 command 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

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, U.S. Army Human Resources Command (Project Code A-2003-IMT-0440.033), Audit Report: A-2004-0412-IMT

Lawrence Wickens at 703-428-6524 or Clarence Johnson at 410-278-4287. Their e-mail addresses are Lawrence.Wickens@aaa.army.mil or Clarence.Johnson@aaa.army.mil.

FOR THE AUDITOR GENERAL:

Encl


DAVID H. BRANHAM
Program Director
Installation Studies

CF:
Director, The Army Basing Study Group

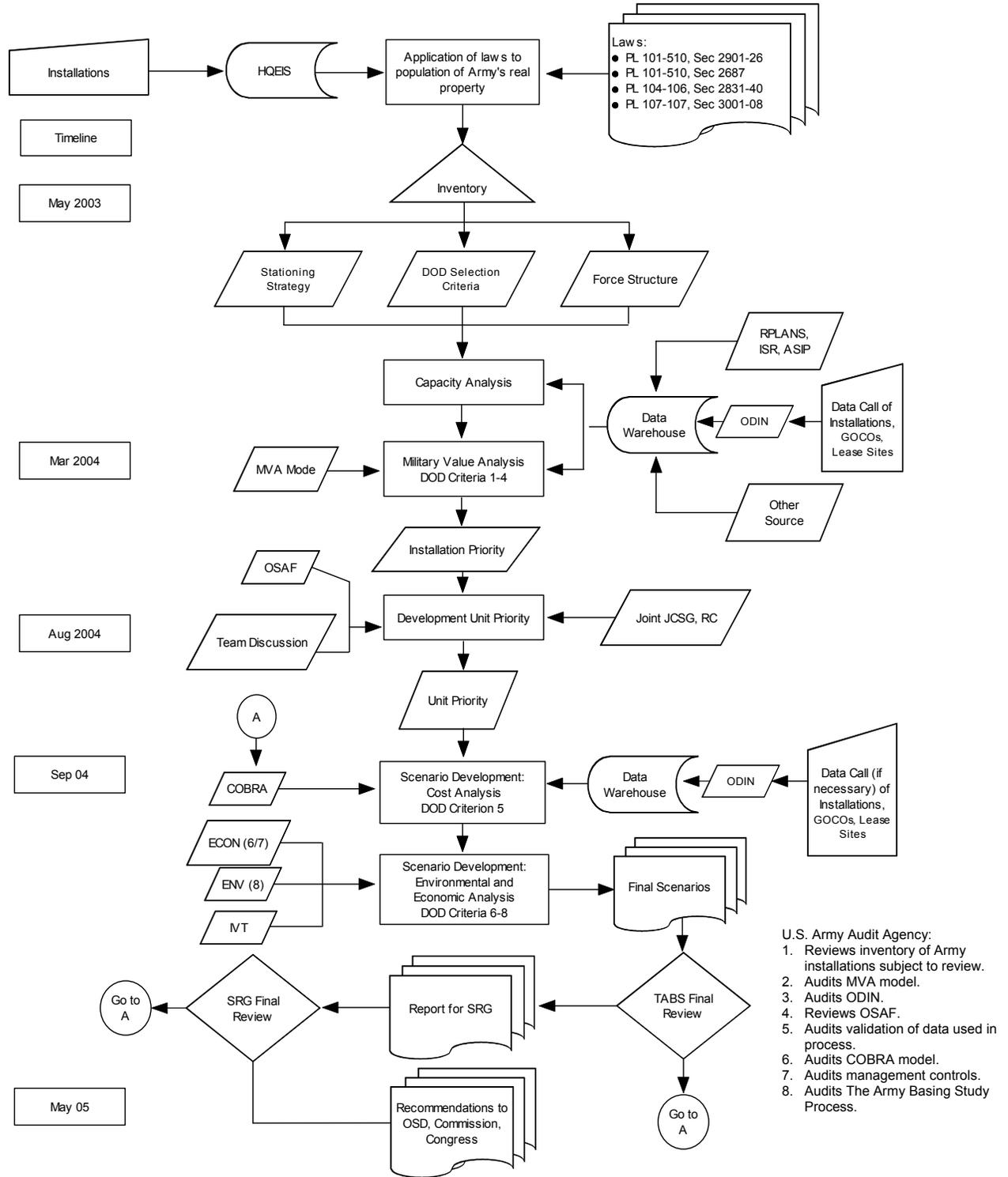
Acronyms and Abbreviations Used:

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