

SAAG-ALT

5 October 2004

MEMORANDUM FOR

Commander, U.S. Army Tank-automotive and Armaments Command,
Warren, Michigan 48397-5000
Commander, Anniston Army Depot, Anniston, Alabama 36201-4199

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Anniston Army Depot; Anniston, Alabama (Project Code A-2003-IMT-
0440.054); Audit Report: A-2005-0008-ALT

1. **Introduction.** The Director, The Army Basing Study Group asked us to validate data that the Study Group and six Joint Cross-Service Groups¹ will use for Base Realignment and Closure (BRAC) 2005 analyses. This report summarizes the results of our validation efforts at the Anniston Army Depot, Anniston, Alabama. We will include these results in a summary report to the director and in our overall report on the 2005 Army basing study process.

2. **Background**

a. **BRAC 2005 Effort.** 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

¹ The Study Group didn't collect capacity data for a seventh group—the Intelligence Cross-Service Group. Accordingly, we will report data validation results for that group to the Deputy Chief of Staff, G-2.

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databases; and open sources. A flowchart of the 2005 Army basing study process is at the enclosure.

b. **Military Value Data Call.** Often referred to as data call number 2, the military value data call was issued in phases as follows:

Phase	Question Categories	Issue Date	Certification Deadline
I	Army/Cost of Base Realignment Action Model	19 Apr 04	7 Jun 04
IIa	Medical*, Supply and Storage Activities*, and Community**	4 Jun 04	11 Aug 04
IIb	Industrial*, Headquarters and Support Activities*	18 Jun 04	11 Aug 04
III	Education and Training*	9 Jul 04	25 Aug 04
IV	Technical*	21 Jul 04	8 Sep 04

* Joint Cross-Service Groups.

** BRAC 2005 Selection Criterion 7: Impact on Local Community.

3. Objectives, Scope and Methodology

a. **Objectives.** 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. **Scope.** Anniston Army Depot received 448 questions during the military value data call. To answer our first 2 objectives, we validated responses to 48 judgmentally selected questions that the depot received. This table shows the question population and our sample size for each phase:

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Phase	Question Population	Sample Size
I	35	19
IIa	95	16
IIb	280	8
III	38	5
Total	448	48

We reviewed phase I questions after the depot certified its answers on 7 June 2004. We reviewed questions for phases II and III before the depot's initial certifications on 11 August 2004 and 25 August 2004, respectively. To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. **Methodology.** We conducted our review from July through September 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

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installation administrator to obtain the evidence needed to answer all three objectives.

4. **Results**

a. **Adequacy of Support.** For Anniston Depot, responses to 46 of the 48 questions we validated were adequately supported with appropriate evidentiary matter. The depot obtained additional support for the two other questions (for the total obligation authority and the capabilities for motor outloading) before recertification.

b. **Accuracy.** Responses to 35 of the 48 questions we validated were accurate. The depot identified two of the inaccuracies once it obtained adequate support, as discussed in paragraph 4a. For the remaining 11 questions:

- Four responses had mathematical or typographical errors. For example, we found calculation errors in the determination of the highest kilowatt demand for electricity on a peak day during FYs 02-03.
- Three responses had missing information. For example, the storage capacities for munitions didn't include 147 ammunition storage igloos, which understated the depot's square footage for munitions storage.
- Four responses overstated the depot's capabilities. For example, the depot overstated the maximum short tons of munitions because it mistakenly based its estimates for the maximum 20-foot equivalent unit containers of munitions outloaded each day on full mobilization capabilities instead of peacetime capabilities as the question required.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Anniston Depot. The senior mission commander had certified the responses submitted to The Army Basing Study Group. All personnel required to sign nondisclosure statements had done so.

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d. **Action Taken.** Depot personnel corrected five phase I responses (obtaining required additional support for two questions as discussed in paragraph 4a), and recertified and resubmitted the changes to the Study Group on 23 July 2004. Installation personnel also corrected seven phase II and one phase III responses before certification on 11 August 2004 and 25 August 2004, respectively.

e. **Other Matters.** During our validation effort, we recognized that answers for questions not selected for review (but related to the selected questions) were possibly inaccurate. We notified the installation administrator of the need to review answers to questions related to the questions selected for review. The installation administrator initiated action to review the answers to related questions.

5. **Contacts.** This report isn't subject to the official command-reply process described in AR 36-2. If you have any questions or need additional information, please contact Shelby Phillips at (404) 464-0521 or Robert Richardson at (404) 464-0516. You can also reach them through e-mail at Shelby.Phillips@aaa.army.mil or Robert.Richardson@aaa.army.mil.

FOR THE AUDITOR GENERAL:

Encl

DAVID H. BRANHAM
Program Director
Installation Studies

CF:

Director, The Army Basing Study Office
Commander, U.S. Army Materiel Command
Director, U.S. Army Installation Management Agency, Southeast
Region

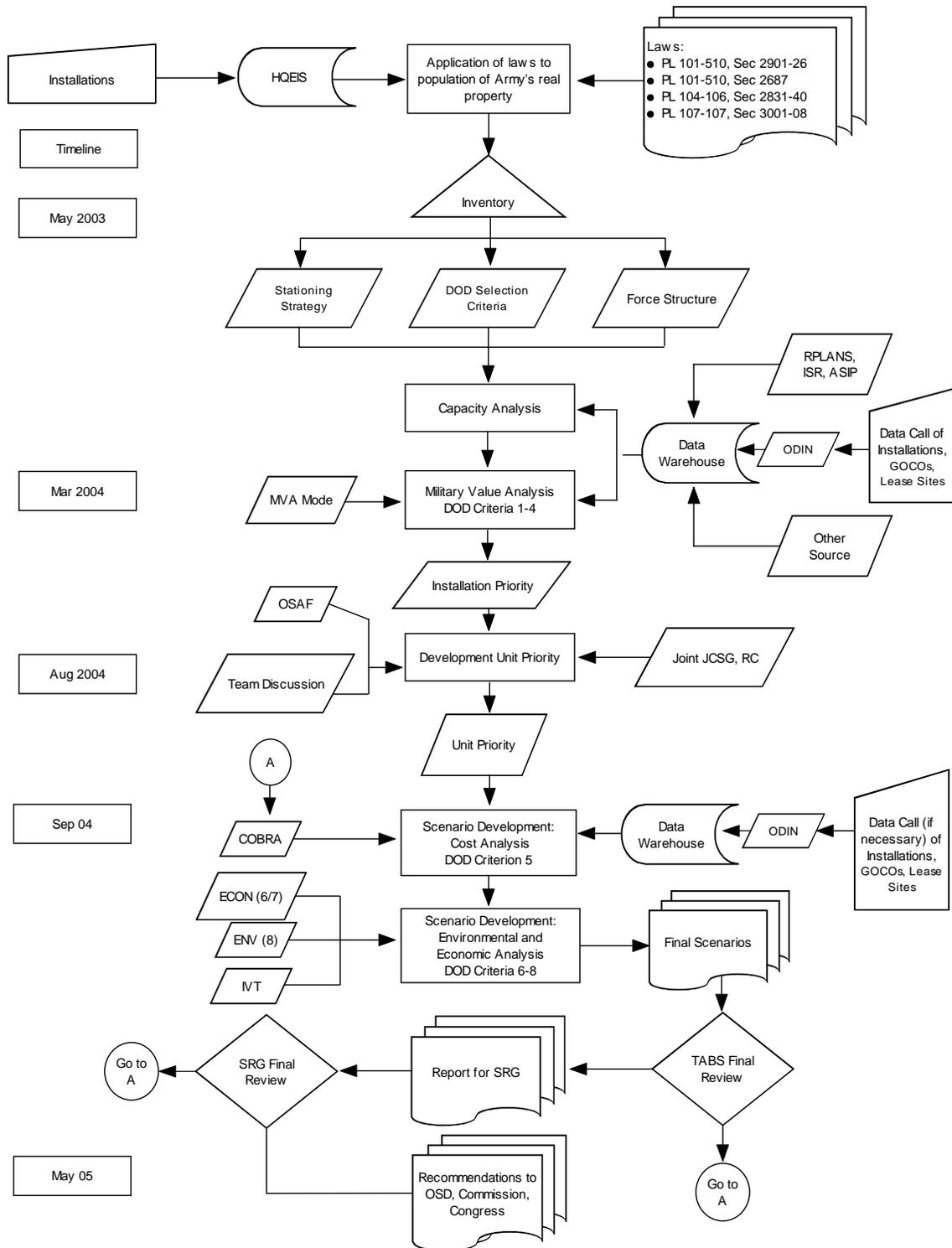
Acronyms and Abbreviations Used:

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