



DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Deputy Auditor General
Acquisition and Logistics Audits
3101 Park Center Drive
Alexandria, VA 22302-1596

SAAG-IMT

29 September 2004

MEMORANDUM FOR

Commanding General, III Corps and Fort Hood (AFZF-CG), 761st Tank
Battalion Avenue, Fort Hood, Texas 76544-5000
Commander, U.S. Army Garrison, III Corps and Fort Hood (AFZF-GC),
761st Tank Battalion Avenue, Fort Hood, Texas 6544-5000

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Fort Hood, Texas (Project Code A-2003-IMT-0440.051), Audit Report:
A-2004-0539-IMT

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 Fort Hood, Texas. 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**

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

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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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.

b. **Military Value Data Call.** Often referred to as data call no. 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
Ila	Medical*, Supply and Storage Activities*, and Community**	4 Jun 04	11 Aug 04
Ilb	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.** Fort Hood received 316 questions during the military value data call. To answer our first 2 objectives, we validated responses to 54 judgmentally selected questions that the installation 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	84	16
IIb	41	9
III	128	5
IV	28	5
Total	316	54

We reviewed phase I questions after the installation certified its answers on 7 June 2004. We reviewed questions for phases II, III and IV before the installation's initial certifications on 11 August 2004, 25 August 2004 and 8 September 2004, respectively. To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. **Methodology.** We conducted our review from July to 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 Fort Hood 53 of the 54 responses we validated were adequately supported with appropriate evidentiary matter. The installation obtained additional support for the other question before recertification.

b. **Accuracy.** Responses to 47 of the 54 questions we validated were accurate. Fort Hood incorrectly entered responses for two questions, didn't include all necessary data for three other questions, and didn't compute the correct total for two questions.

c. **Management Controls.** Although we previously reported weaknesses with management controls for BRAC 2005 at Fort Hood, nothing came to our attention that indicated those weaknesses still existed. In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Fort Hood. 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.

d. **Action Taken.** Fort Hood personnel corrected two phase I responses (obtaining required additional support for one question as discussed in paragraph 4a) and two phase II responses, and recertified and resubmitted the changes to the Study Group. Installation personnel also corrected three phase III responses before certification on 25 August 2004.

e. **Other Matters.** In addition to the questions asked during phases I through IV, a set of supplemental capacity data call questions was sent to installations. Ten of these questions were from the Technical Joint Cross-Service Group. We sampled 4 of the 10 questions that Fort Hood was asked to answer and determined that responses to all 4 were adequate and accurate.

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5. **Contacts.** This report isn't subject to the official command-reply process described in AR 36-2 because Fort Hood 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. Linda K. Cela at 254-287-7794 or Ms. Alice S. Arielly at 703-428-6392. They also can be reached via e-mail at Linda.Cela@aaa.army.mil or Alice.Arielly@aaa.army.mil.

FOR THE AUDITOR GENERAL:



DAVID H. BRANHAM
Program Director
Installation Studies

Encl

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

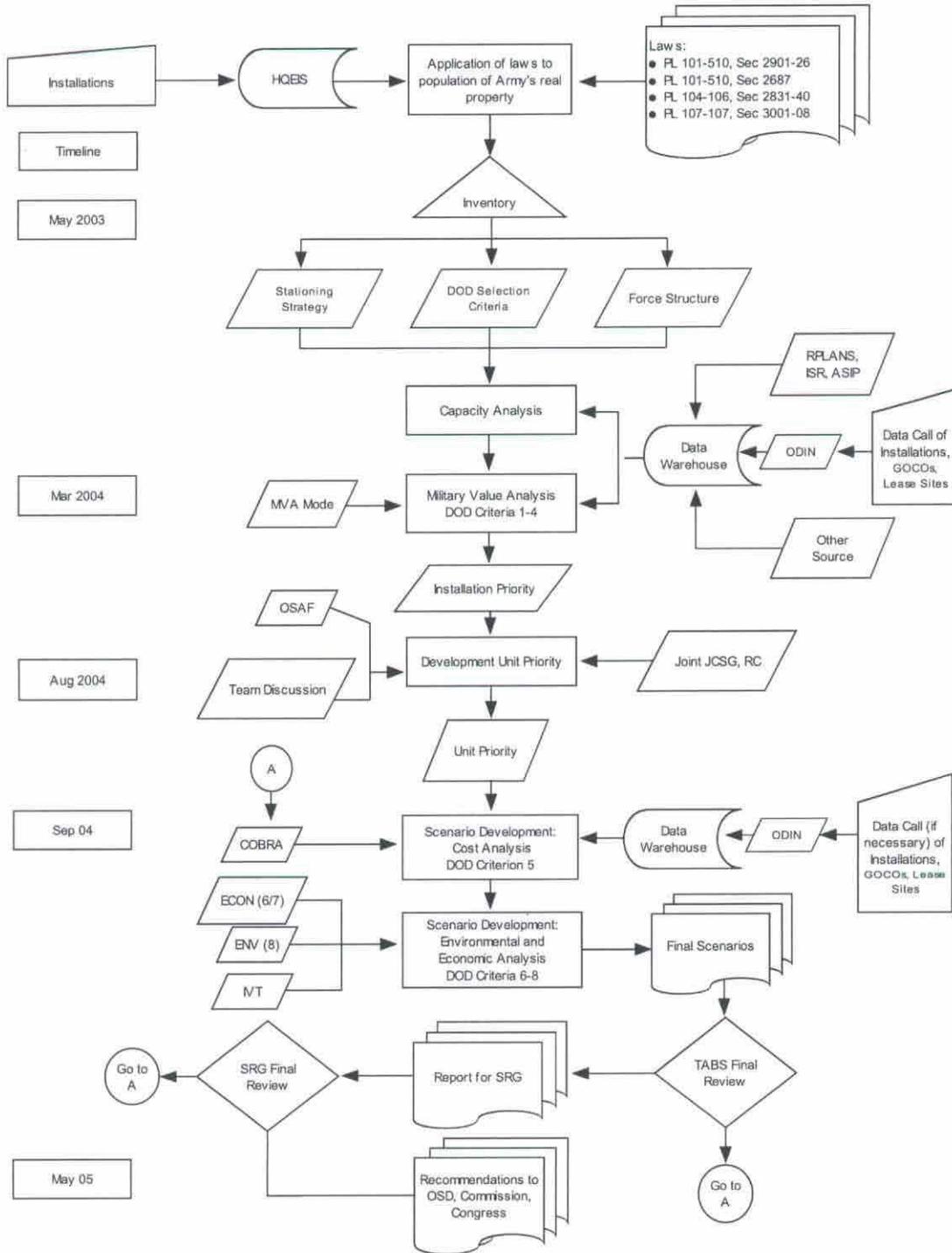
Acronyms and Abbreviations Used:

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

DELIBERATIVE DOCUMENT – FOR DISCUSSION PURPOSES ONLY
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