



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

DCN: 9844

SAAG-ALT

5 October 2004

MEMORANDUM FOR

Commander, U.S. Army Aviation and Missile Command (AMSAM-CG),
Redstone Arsenal, Alabama 35898-5000
Commander, Corpus Christi Army Depot (AMSAM-CC-1A/Dorothy
Bratcher), 308 Crecy Street, Stop 43, Corpus Christi, Texas 78419-
5260

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Corpus Christi Army Depot, Texas (Project Code A-2003-IMT-0440.049),
Audit Report: A-2005-0010-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 Corpus Christi Army Depot, Texas. 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

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 in 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
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.** Corpus Christi Army Depot received 415 questions during the military value data call. To answer our first 2 objectives, we validated responses to 40 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
Ila	57	11
Ilb	285	5
III	38	5
IV	0	0
Total	415	40

We reviewed phase I questions after the depot certified its answers on 7 June 2004. We reviewed questions for phases II, III, and IV before the depot'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 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 documentation 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 Corpus Christi Army Depot, 38 of the 40 responses we validated were adequately supported with appropriate evidentiary matter. Depot personnel misinterpreted two questions and gathered the wrong data to respond to them. They obtained support for one response, were in the process of obtaining support for the other response, and revised the answers to both questions.

b. **Accuracy.** Responses to 35 of the 40 questions we validated were accurate. The depot made a mathematical error in responding to one question and incorrectly calculated responses to the four other questions. The depot:

- Based classroom usage rates on the number of students enrolled in all depot courses instead of the number of students enrolled in one specialized skills training course. (This is one of the inadequately supported responses we discuss in paragraph 4a.)
- Calculated the level of the staff's formal education using the educational level of the depot's teaching staff instead of the educational level of one instructor teaching the specialized skills training course. (This is the other inadequately supported response discussed in paragraph 4a.)
- Figured the number of weeks that Reserve soldiers used the depot training facilities instead of the number of weeks that Reserve soldiers used only the specialized skills training facilities.
- Reported employment data after making seasonal adjustment instead of unadjusted employment data.

c. **Management Controls.** Management controls for BRAC 2005 were in place and operating at the depot. The senior mission commander at U.S. Army Aviation and Missile Command certified the information

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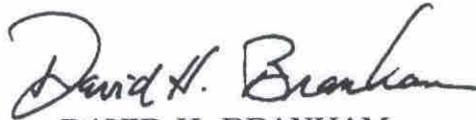
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that the depot submitted to The Army Basing Study Group. All depot personnel required to sign nondisclosure statements had done so.

d. **Actions Taken.** Corpus Christi Depot personnel corrected one phase I response, one phase II response, and three phase III responses, which included the answers to the two questions discussed in paragraph 4a. Depot personnel resubmitted the corrected data to Aviation and Missile Command, who recertified and resubmitted the changes to The Study Group.

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 Jay Malone at (210) 221-0259 or Tim Bixby at (253) 966-2415. Their e-mail addresses are James.Malone@aaa.army.mil and Timothy.Bixby@aaa.army.mil.

FOR THE AUDITOR GENERAL:



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Director, The Army Basing Study Office
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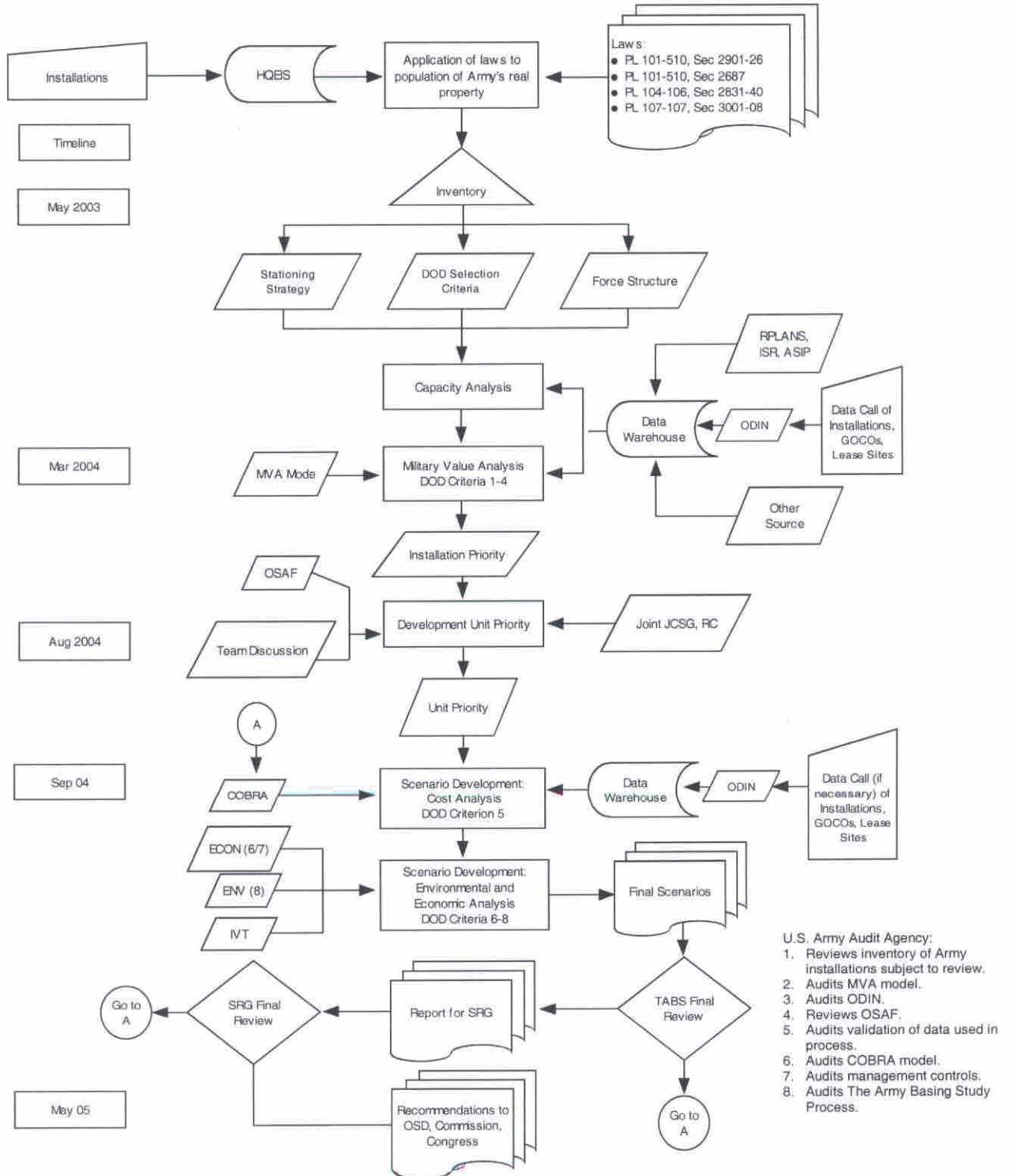
Acronyms and Abbreviations Used:

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