



SAAG-ALT

5 October 2004

MEMORANDUM FOR

Commanding General, U.S. Army Research, Development and
Engineering Command, 5183 Blackhawk Road, Aberdeen Proving
Ground, Maryland 21010-5424

Commander, U.S. Army Garrison, 2201 Aberdeen Boulevard, Aberdeen
Proving Ground, Maryland 21005-5001

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Aberdeen Proving Ground, Maryland (Project Code A-2003-IMT-
0440.048), Audit Report: A-2005-0011-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 Aberdeen Proving Ground, Maryland. 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.

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.

SAAG-ALT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Aberdeen Proving Ground, Maryland (Project Code A-2003-IMT-0440.048), Audit Report: A-2005-0011-ALT

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.

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. **Objective.** 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.** Aberdeen Proving Ground received 340 questions during the military value data call. To answer our first 2 objectives, we validated responses to 55 judgmentally selected questions that the installation received. This table shows the question population and our sample size for each phase:

SAAG-ALT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Aberdeen Proving Ground, Maryland (Project Code A-2003-IMT-0440.048), Audit Report: A-2005-0011-ALT

Phase	Question Population	Sample Size
I	35	19
IIa	124	16
IIb	67	10
III	86	5
IV	28	5
Total	340	55

We reviewed phase I questions after the installation certified its answers on 7 June 2004. We reviewed responses 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 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

SAAG-ALT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Aberdeen Proving Ground, Maryland (Project Code A-2003-IMT-0440.048), Audit Report: A-2005-0011-ALT

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

4. Results

a. **Adequacy of Support.** For Aberdeen Proving Ground, 51 of 55 responses we validated were adequately supported with appropriate evidentiary matter. Here are some examples of the inadequacies we found:

- Community job growth documentation used to answer the question wasn't retained for validation.
- Annual cost data used to support the answer wasn't retained and available for validation at supply and storage activities.

The installation obtained support for three of the four answers without documentation available and revised the answers (*community job growth, annual cost data for supply activity, and number of employees supporting munitions storage*).

b. **Accuracy.** Responses to 39 of the 55 questions we validated were accurate. Aberdeen Proving Ground identified three of the inaccuracies once it obtained adequate support, as discussed in paragraph 4a. For the 13 remaining responses that weren't accurate, 1 involved square footage that was based on incorrect measurements and wrong category codes. The remaining 12 inaccuracies were for questions with multiple answers or single answers with voluminous support. Miscalculations of quantitative data and misinterpretation of source data were the primary reasons for the inaccuracies. For example:

- Classroom usage rates were miscalculated because personnel used incorrect formulas for the computations.
- The number of nonmilitary personnel at supply and storage activities was understated because of a calculation error.
- Graduation rates and student capacities weren't accurate because of misinterpretations of source data.

SAAG-ALT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Aberdeen Proving Ground, Maryland (Project Code A-2003-IMT-0440.048), Audit Report: A-2005-0011-ALT

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Aberdeen Proving Ground. 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.** Aberdeen Proving Ground personnel corrected two phase I responses, and recertified and resubmitted the changes to The Study Group. Installation personnel also corrected 10 phase II responses (obtaining required additional support for three questions as discussed in paragraph 4a) before certification on 11 August 2004. In addition, they plan to recertify and resubmit changes to two phase II responses and one phase III response by 8 October 2004. However, personnel had not yet decided how to proceed with one response we found to be inadequately supported and inaccurate because of the amount of time required to gather supporting evidence (bills of lading). Therefore we will evaluate how other installations answered this question to assess the overall consistency of the responses and recommend corrective actions if, necessary, in the summary report addressed to the Director of The Study Group.

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

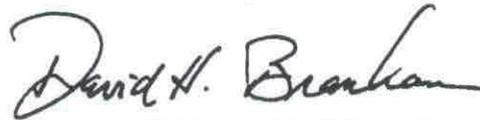
5. **Contacts.** This report isn't subject to the official command-reply process described in AR 36-2. If you have any questions or need

SAAG-ALT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Aberdeen Proving Ground, Maryland (Project Code A-2003-IMT-0440.048), Audit Report: A-2005-0011-ALT

additional information, please contact Mr. Joseph Klisiewicz at 253-967-2111 or Ms. Melissa Koehler at 301-677-2279. You can also e-mail them at Melissa.Koehler@aaa.army.mil or Joseph.Klisiewicz@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 Materiel Command
Director, U.S. Army Installation Management Agency, Northeast
Region

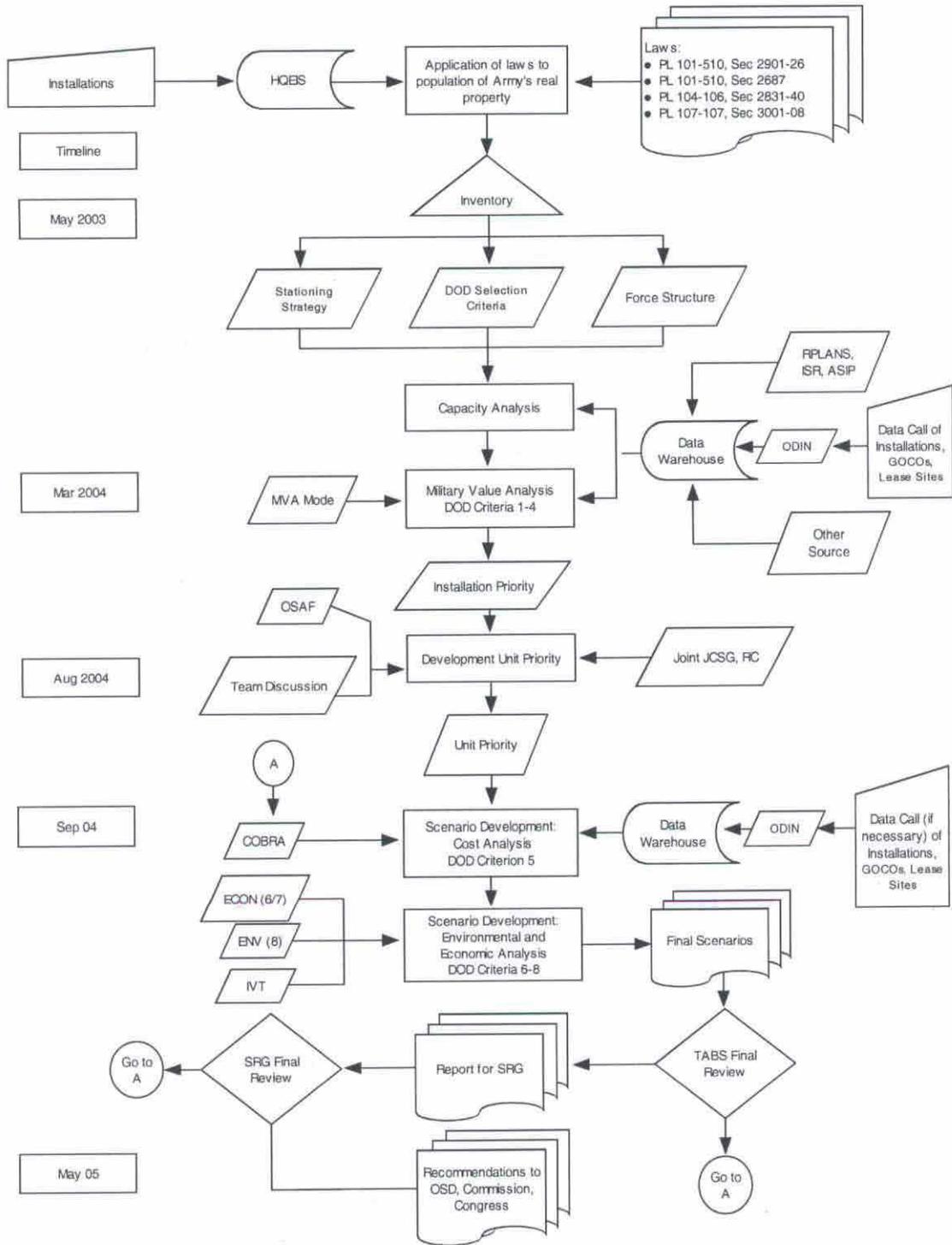
Acronyms and Abbreviations Used:

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