



DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Deputy Auditor General
Acquisition and Logistics Audits
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SAAG-ALT

7 October 2004

MEMORANDUM FOR

Commanding General, Fort McNair (HQ-CMD Group/Major General Galen B. Jackman), 103 Third Ave SW, Building 32, Fort McNair, Washington, DC 20319-5088

Commander, U.S. Army Garrison, Fort Belvoir (ANFB-GC/Colonel Thomas W. Williams, 9820 Flagler Road, Suite 215, Building 269, Fort Belvoir, Virginia 22060-5930

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Belvoir, Virginia (Project Code A-2003-IMT-0440.062), Audit Report: A-2005-0014-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 Fort Belvoir, Virginia. 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

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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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.

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 Belvoir received 289 questions during the military value data call. To answer our first 2 objectives, we validated responses to 55 judgmentally selected questions that Fort Belvoir 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 | 83 | 16 |
| IIb | 57 | 10 |
| III | 86 | 5 |
| IV | 28 | 5 |
| Total | 289 | 55 |

We reviewed phase I responses 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

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

4. Results

a. **Adequacy of Support.** For Fort Belvoir, 51 of the 55 responses we validated were supported with appropriate evidentiary matter. Functional responders provided estimates, but didn't gather and keep any evidence to support their answers for the four unsupported responses. Fort Belvoir obtained support for the four responses without support and revised its initial answers.

b. **Accuracy.** Responses to 39 of the 54 questions we validated were accurate. (We didn't validate the accuracy to one question—which we found to be adequately supported—because of time constraints and an offsite location for the answer.) Fort Belvoir identified four of the inaccuracies once it obtained adequate support, as discussed in paragraph 4a. For the 11 other responses that weren't accurate, Fort Belvoir incorrectly computed responses. For example, the installation:

- Understated the gross square footage of storage space because it didn't include all the information in the source documentation.
- Overstated the weighted average age of medical and dental facilities because it mistakenly included answers more than once and mistakenly included answers reported by another installation.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Fort Belvoir. 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 Belvoir personnel corrected four phase I responses (obtaining required additional support for the four questions as discussed in paragraph 4a) and two phase III responses, and recertified and resubmitted the changes to The Study Group. Installation personnel also corrected five phase II and two phase IV responses before certification on 11 August 2004 and 8 September 2004, respectively.

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They also agreed to correct two phase II responses and to recertify and resubmit the changes to The Study Group by 8 October 2004.

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 Fort Belvoir was asked to answer and determined that 3 responses we validated were adequately supported with appropriate evidentiary matter and 1 response wasn't adequately supported. We could not validate the accuracy for one of the four questions because of the lack of support. Of the remaining three questions, one response was accurate and two were inaccurate. Fort Belvoir agreed to take action to correct the one supporting documentation error and correct and recertify the two inaccurate supplemental responses by 8 October 2004.

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 Mr. Dennis S. Taylor at 410-278-0999, Mr. Fred Lowenberg at (410) 278-7403, or Mr. Clarence Johnson at 410-278-4287. You can also reach them through e-mail at dennis.taylor@aaa.army.mil, fred.lowenberg@aaa.army.mil, or Clarence.johnson@aaa.army.mil.

FOR THE AUDITOR GENERAL:



DAVID H. BRANHAM
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Encl

CF:
Director, The Army Basing Study Office
Director, U.S. Army Installation Management Agency, Northeast
Region

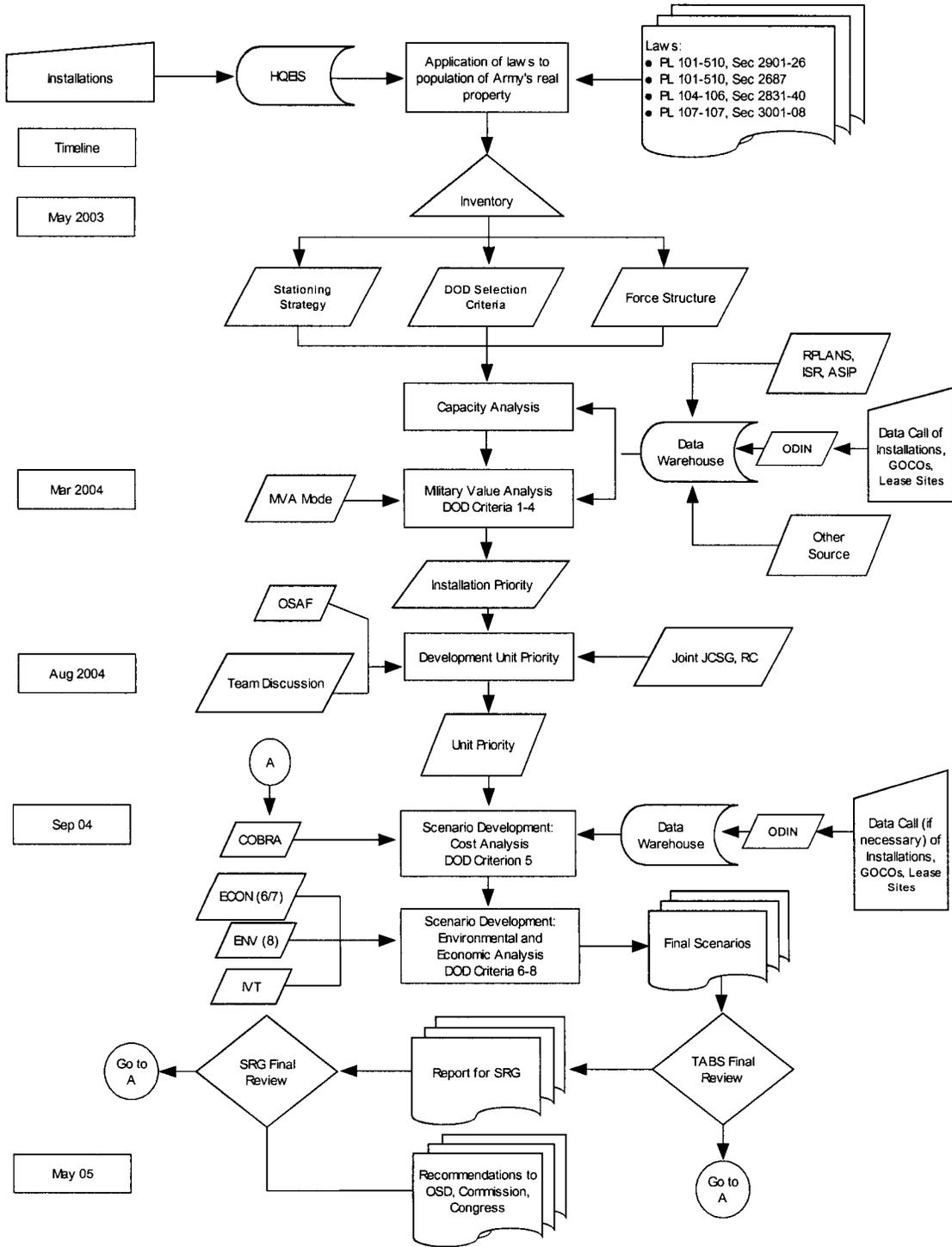
Acronyms and Abbreviations Used:

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