



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

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SAAG-ALT

13 October 2004

MEMORANDUM FOR

Commanding General, U.S. Army Medical Department Center and School  
(MCCS-BIR/Internal Review), Fort Sam Houston, Texas 78234-5014  
Commander, U.S. Army Garrison (MCCS-BIR/Internal Review), Fort Sam  
Houston, Texas 782324-5001

SUBJECT: Validation of Data for Base Realignment and Closure 2005,  
Fort Sam Houston, Texas (Project Code A-2003-IMT-0440.050), Audit  
Report: A-2005-0021-ALT

1. **Introduction.** The Director, The Army Basing Study Group asked us to validate data that the Study Group and six Joint Cross-Service Groups<sup>1</sup> will use for Base Realignment and Closure (BRAC) 2005 analyses. This report summarizes the results of our validation efforts at Fort Sam Houston, 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

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<sup>1</sup> 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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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 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 Sam Houston received 320 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. Here are the question population and our sample size for each phase:

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Phase	Question Population	Sample Size
I	35	19
IIa	107	16
IIb	51	10
III	99	5
IV	28	5
Total	320	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 Sam Houston, 45 of the 55 responses we validated were adequately supported with appropriate evidentiary matter. The installation provided estimates for 10 questions to The Study Group that it couldn't support. In most cases, personnel weren't able to obtain supporting documentation because the source was external to the installation or the historical data wasn't available.

b. **Accuracy.** We were unable to determine the accuracy of responses to 8 of the 10 questions because of inadequate supporting documentation as discussed in paragraph 4a. We found that 2 of the 10 inadequately supported answers were inaccurate because installation personnel didn't include all the data in their response. Of the remaining 45 questions we validated for accuracy, 39 responses were accurate. For the six inaccurate responses, installation personnel:

- Didn't completely answer one question.
- Computed incorrect totals for four questions.
- Entered the answer in the wrong unit of measure for one question.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Fort Sam Houston. 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. **Actions Taken.** Fort Sam Houston corrected or initiated corrective action for 5 of the 10 responses with supporting documentation errors. We will evaluate how other installations supported their answers to the five remaining unsupported responses to assess the overall consistency of responses and recommend corrective actions, if necessary, in

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the summary report addressed to the Director, The Army Basing Study Group. For the eight responses that we identified were inaccurate, Fort Sam Houston personnel corrected one phase I, six phase II, and one phase IV responses and recertified and resubmitted the changes to 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 Fort Sam Houston 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 additional information, please contact Mr. Milton Naumann at 210-221-1150 or Mr. Timothy Bixby at 253-966-24157. You can also reach them at [Milton.Naumann@aaa.army.mil](mailto:Milton.Naumann@aaa.army.mil) or [Timothy.Bixby@aaa.army.mil](mailto:Timothy.Bixby@aaa.army.mil).

FOR THE AUDITOR GENERAL:



DAVID H. BRANHAM  
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Encl

CF:

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

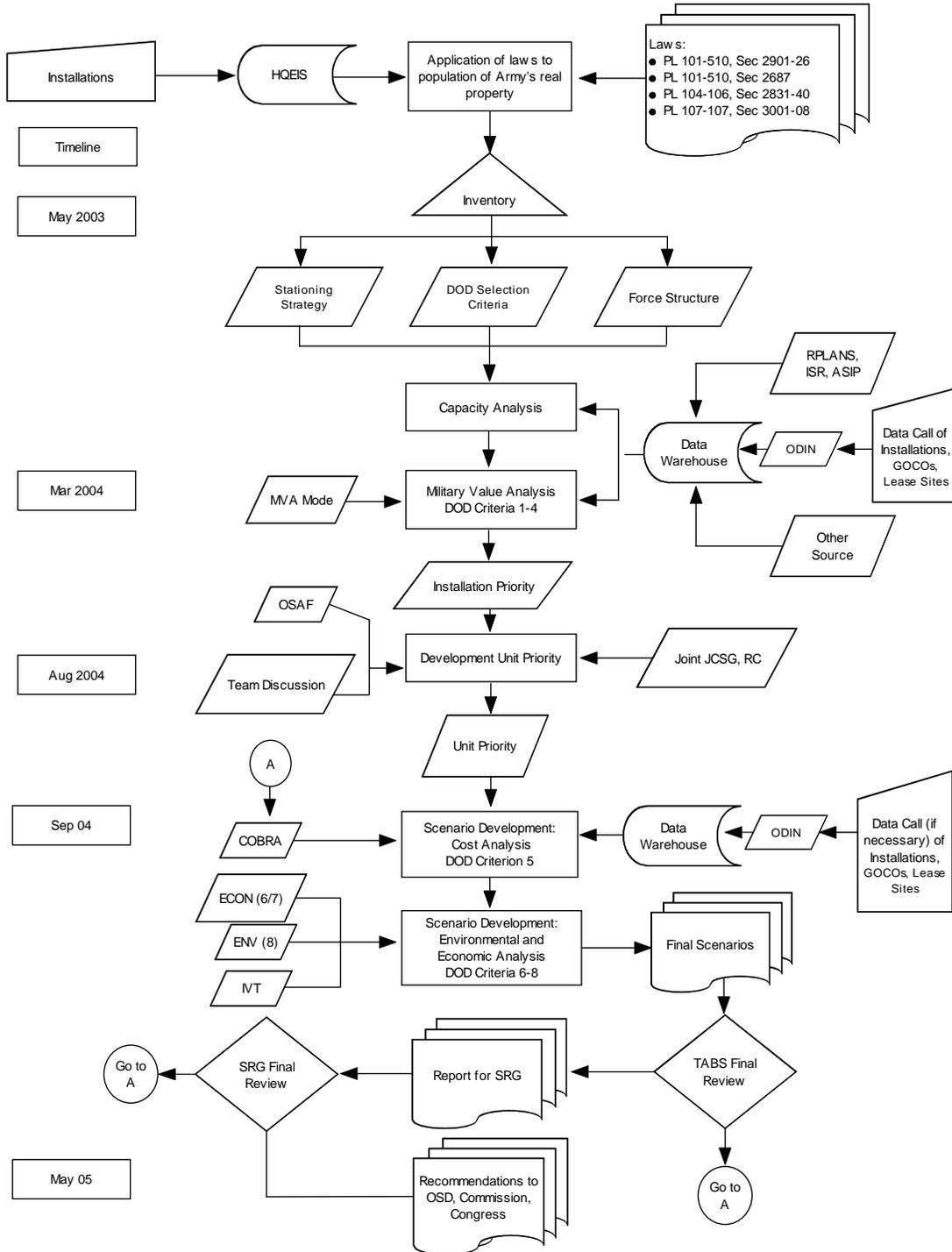
**Acronyms and Abbreviations Used:**

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