

SAAG-ALT

14 October 2004

MEMORANDUM FOR

Commander, U.S. Army Aviation Center and Fort Rucker, Fort Rucker,  
Alabama 36362-5374  
Commander, U.S. Army Garrison, Fort Rucker, Alabama 36362-5374

SUBJECT: Validation of Data for Base Realignment and Closure 2005,  
Fort Rucker, Alabama (Project Code A-2003-IMT-0440.058), Audit  
Report: A-2005-0022-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 Rucker, Alabama. 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 installations, industrial base sites, and leased properties; Army corporate

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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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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.** Fort Rucker received 596 questions during the military value data call. To answer our first 2 objectives, we validated responses to 53 judgmentally selected questions that Fort Rucker 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   | 107                 | 16          |
| IIb   | 296                 | 8           |
| III   | 130                 | 5           |
| IV    | 28                  | 5           |
| Total | 596                 | 53          |

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

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bases in the same manner. For all other responses, we worked with the installation administrator to obtain the evidence needed to answer all three objectives.

#### 4. Results

a. **Adequacy of Support.** For Fort Rucker, 45 of the 53 responses we validated were adequately supported with appropriate evidentiary matter. For the eight responses that weren't supported, the supporting documentation was either omitted or insufficient. Here are our results:

- Seven responses didn't have supporting documentation. For example, command personnel didn't have support for all results of Scholastic Aptitude Tests and American College Testing examinations, or for the student and facility capacities for the local school districts within a 20-mile radius of the installation's perimeter.
- One response didn't have sufficient supporting documentation to measure the average cost of freight shipments at Fort Rucker. The support consisted of government bills of lading for only 1 month instead of bills of lading for a 12-month period as the question required.

b. **Accuracy.** Responses to 32 of the 53 questions we validated were accurate. For 8 of the 21 responses that were inaccurate, the inaccuracies were corrected when the installation obtained adequate support as discussed in paragraph 4a. For the remaining 13 questions, the inaccuracies resulted from mathematical errors, misinterpretation of the question, missing information, and limited reviews and analyses that overstated or understated the installation's military value. Specifically:

- Four responses had mathematical errors. For example, command personnel didn't correctly calculate the highest kilowatt demand for electricity at Fort Rucker on the peak day during FYs 01, 02 and 03.

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- Two responses weren't correct because command personnel misinterpreted the question. For example, the installation provided a response to a question concerning munitions storage and distribution. The guidance stated that the question pertained only to a depot operation.
- Two responses weren't correct because command personnel didn't obtain all the source documentation necessary to answer the question. For instance, command personnel didn't include all applicable buildings in their determination of gross square footage for the supply and storage activity.
- Five responses weren't correct because command personnel didn't review or correctly analyze all the source documentation. For example, the installation didn't consider alterations in its determination of the average age of medical facilities.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Fort Rucker. 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 Rucker personnel corrected five phase I responses, and recertified and resubmitted the changes to The Study Group. Installation personnel also corrected 10 phase II, 2 phase III, and 4 phase IV responses before recertification on 11 August 2004, 25 August 2004, and 8 September 2004, respectively. In addition, Fort Rucker reevaluated its responses to a previous round of questions (data call no. 1). On 27 July 2004, the installation administrator notified us that the installation had corrected 39 responses. The installation and senior mission commander recertified the responses and resubmitted them to The Study Group.

e. **Other Matters**

(1) **Related Questions Not Selected for Review.** During this validation effort, we recognized that answers for questions not selected

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for review (but related to the selected questions) were possibly inaccurate. Therefore we notified the installation administrator of the need to review answers to questions related to the questions selected for review. The installation administrator initiated action to review the answers to related questions.

(2) **Supplemental Capacity Questions.** 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 Rucker was asked to answer and determined that the response to 1 question was adequate and accurate. Responses for the three other questions were neither adequate nor accurate. Specifically:

- For two questions, the U.S Army Aviation Technical Test Center (a tenant activity at Fort Rucker) didn't have supporting documentation for its determination of equipment or facility peak available hours.
- For the remaining question, the Test Center didn't have supporting documentation for its determination of the number of full-time equivalent positions and funding for research, development and acquisitions, or test and evaluation for FYs 01-03.

The Test Center revised, recertified, and resubmitted its response to the first two questions. The center didn't revise the response to the remaining question because the center's representative said the rationale used to respond to this question was consistent with the rationale used to respond to questions from phases I through IV and from data call no. 1. We will evaluate whether the inaccuracy could be a systemic problem for the BRAC process and recommend corrective actions, if necessary, in a summary report addressed to the Director, The Army Basing 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 Shelby Phillips at (404) 464-0521

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FOR THE AUDITOR GENERAL:

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