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: 9850

SAAG-ALT 13 October 2004

MEMORANDUM FOR

Commander, I Corps and Fort Lewis (AFZH-CS-IR), Fort Lewis, Washington 98433-5000
Garrison Commander (AFZH-CS-IR), Fort Lewis, Washington 98433-5000

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort Lewis, Washington (Project Code A-2003-IMT-0440.064), Audit Report: A-2005-0023-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[1] will use for Base Realignment and Closure (BRAC) 2005 analyses. This report summarizes the results of our validation efforts at Fort Lewis, Washington. 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 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. **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 Lewis received 339 questions during the military value data call. To answer our first 2 objectives, we validated responses to 50 judgmentally selected questions that the installation 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
II	176	26
III	128	5
IV	0	0
Total	339	50

We reviewed phase I responses after the installation certified its answers on 7 June 2004. We reviewed responses for phases II and III before and after the installation's initial certifications on 13 August 2004 and 25 August 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 Lewis 5 of the 50 responses we validated weren't adequately supported with appropriate evidentiary matter. One point of contact answered five education and training questions, but didn't retain any supporting documentation and was unable to recreate or obtain supporting documentation. Therefore we weren't able to validate the adequacy of these five phase III answers the installation certified and submitted to The Study Group.

b. **Accuracy.** We weren't able to determine the accuracy of responses to five questions because of inadequate supporting documentation as discussed in paragraph 4a. For the remaining 45 questions we validated for accuracy, 18 weren't accurate. Most of the errors occurred because:

- Activity points of contact erred in answering the questions. For example, a point of contact determined the average years of service using the service computation date of 129 individuals. We sampled 24 dates and compared the service computation date with the individual's supporting personnel action. All the service computation dates were wrong because personnel had recorded the wrong dates.

- Activity points of contact excluded information when answering some questions. For example, the length of railroad track that can support endloading at Yakima Training Center was excluded from one answer.

- Fort Lewis personnel didn't agree that three questions were answered incorrectly, but agreed the responses could be misinterpreted. Two of the questions dealt with length of rail track. The point of contact estimated the number of railcars on each track and multiplied the number by the standard length of a railcar (89 feet) to report the length of track. For example, Fort Lewis

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reported 1,780 feet of track (20 railcars multiplied by 89 feet) to support endloading or the use of portable end ramps. We verified that the track held 24 railcars for a total of 2,136 feet. The point of contact told us 1,780 feet was reported because power could be supplied to only 20 railcars. For the third question, the point of contact estimated that the installation could support outloading 20 containers (20-foot equivalent unit containers of munitions) a day. Appropriate evidentiary matter supported 3 containers a day. The point of contact told us the increase could be accomplished if outloading containers was his only task.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating at Fort Lewis. 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 Lewis personnel initiated corrective action for the five responses with supporting documentation errors. For the 18 responses that we identified were inaccurate, Fort Lewis personnel

- Corrected seven phase I and one phase II responses, and recertified and submitted the changes to The Study Group on 13 August 2004.

- Initiated action to correct seven phase II responses, and planned to recertify and submit changes to the Study Group by 30 September 2004. We may validate that these actions occurred.

- Declined to change two responses to phase I and one response to phase II questions because, based on their professional opinion, the answers should remain the same despite the auditors' findings.

We will evaluate how other installations answered the three questions that were inaccurate and that Fort Lewis didn't change to assess the overall consistency of responses and to recommend corrective action, if necessary, in the summary report addressed to the Director, The Army Basing Study Group.

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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 Charles Pittman at 253-966-2411 or Timothy Bixby at 253-966-2415. They also can be reached via e-mail at charles.pittman@aaa.army.mil or timothy.bixby@aaa.army.mil.

FOR THE AUDITOR GENERAL:

Encl

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Program Director
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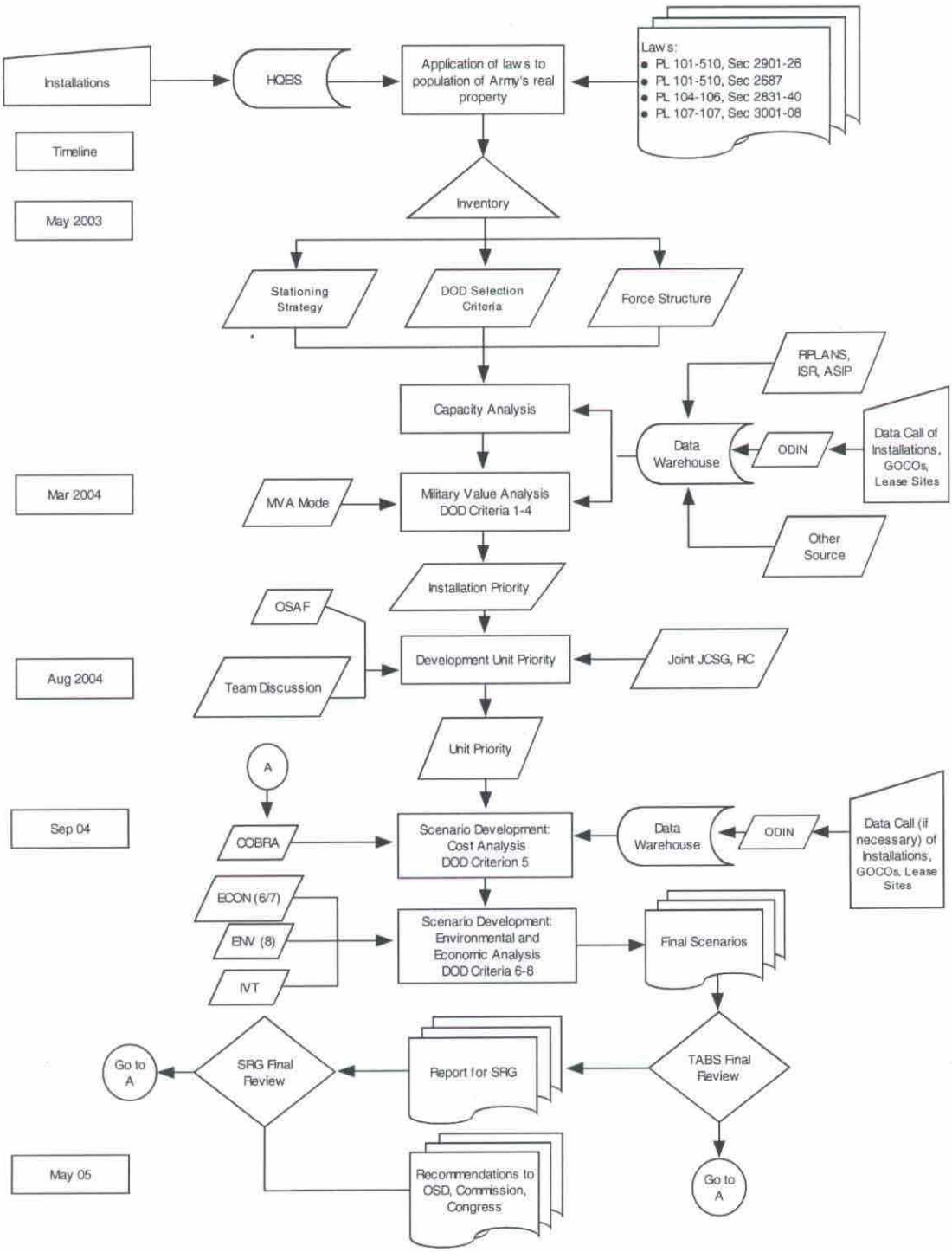
Acronyms and Abbreviations Used:

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

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