



DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Deputy Auditor General
Installations Management
3101 Park Center Drive
Alexandria, VA 22302-1596

DCN 8792

SAAG-IMT

29 June 2004

MEMORANDUM FOR

Commander, 25th Infantry Division (Light) and U.S. Army, Hawaii
(APVG-IR), Schofield Barracks, Hawaii 96857-5000
Commander, U.S. Army Garrison, Hawaii (APVG-IR), Schofield Barracks,
Hawaii 96857-5000

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Schofield Barracks (Project Code A-2003-IMT-0440.012), Audit Report:
A-2004-0366-IMT

- 1. Introduction.** The Director, The Army Basing Study Group asked us to validate data that the Study Group and six Joint Cross-Service Groups will use for Base Realignment and Closure (BRAC) 2005 analyses. This memorandum summarizes the results of our validation efforts at Schofield Barracks. We will include these results in summary reports to the director and each applicable Joint Cross-Service Group, and in our overall report on the 2005 Army basing study process. For BRAC purposes, Schofield Barracks included the subinstallations listed in enclosure 1.
- 2. Background.** 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 databases; and open sources. Enclosure 2 is a flowchart of the 2005 Army basing study process.

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3. **Objectives, Scope and Methodology.** Our objectives were to determine whether:

- 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.

Schofield Barracks personnel received a total of 552 questions for the installation capacity data call—including questions that DA populated with information from a corporate database, the headquarters module of the Real Property Planning and Analyses System. Schofield Barracks personnel answered 281 questions and marked the remaining 271 questions “not applicable.”

a. To achieve our first two objectives, we reviewed the answers to 56 of the questions marked other than “not applicable,” including:

- 24 answers to questions we judgmentally selected for all installations where we are validating data—including 20 questions that command answered and 4 questions that DA populated with information. Schofield Barracks personnel were expected to add information to three of the questions DA populated with information, but not the fourth question (no. 307).
- 32 answers to questions we randomly selected from the installation’s responses.

We also conducted a cursory review of the 271 answers listed as “not applicable” to ensure that those answers were appropriate.

b. To achieve our third objective, we evaluated BRAC 2005 controls related to installations.

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c. We conducted our validation from April to June 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 of error except for answers reporting square footage.
- For questions with answers reporting 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 data by comparison with source documentation 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 installation administrator to obtain the evidence needed to answer all three objectives. For example, we validated the accuracy of answers containing square footage with command's assistance. Command gave us access to its Management Command and Control software, a locally designed, Web-based system developed and used at all U.S. Army Installation Management Agency, Pacific Region installations. This software gives users graphic designs of the installations and individual buildings, as well as demographic information, such as personnel data and space utilization rates. We corroborated information from the software by making onsite observations and using laser devices to measure the facilities. We also validated the accuracy of answers containing service facility condition codes using information from the Installation Status Report Web site combined with our observations of the general condition of the facilities.

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4. **Results.** During the validation we identified answers to data call questions that weren't adequately supported and weren't accurate. We also identified questions that were inappropriately answered "not applicable." We brought our findings to your staff's attention, and personnel initiated immediate action to gather additional evidentiary matter as support for answers and to revise answers. However, your staff still needs to take additional actions.

a. **Support for Installation Answers.** We initially reviewed the support Schofield Barracks personnel provided for 52 answers. (DA populated the other 4 answers in our sample of 56, and we discuss them in paragraph 4c on page 5.) We found that 36 of the 52 answers were adequately supported with appropriate evidentiary matter and 16 answers needed additional support. During the validation your staff provided appropriate evidentiary matter to support 14 of the 16 answers. Your staff still needs to gather appropriate evidentiary matter as support for the answer to question no. 303. Without adequate support, we were unable to validate the accuracy of the answer. Question no. 303 is a complex, time-consuming question that requires square footage, personnel and space utilization information for administrative facilities. Personnel originally answered the question only for administrative facilities with category code 61050, which understated the number of administrative facilities on the installation. We met with command and conceptually agreed with its approach to answer this question by using the Management Command and Control software, the table of distribution and allowances, and modified table of organization and equipment. For the remaining question (no. 652), your staff showed that it couldn't regenerate the support for the answer because of real-time reporting within the system originally used. Therefore we agreed that the answer should be changed to "data not available."

b. **Accuracy of Installation Answers.** During the validation your staff satisfied our concerns about the adequacy of support for 14 of the 16 questions that weren't initially supported with adequate evidentiary matter. After your staff provided adequate support, we reviewed the accuracy of the 14 answers and found that your staff corrected the answers to the 14 questions. We also reviewed the accuracy of the 36 answers that were initially supported with appropriate

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evidentiary matter. Of those, 28 answers were accurate, but 8 answers were inaccurate and required corrections. Your staff corrected the eight inaccurate answers during the validation. For example, your staff corrected the answer to question no. 455, which pertains to restricted security areas. We initially considered the answer inaccurate because it used the wrong building dimensions and had mathematical errors. The installation administrator worked with the responding activities and corrected the dimensions and errors.

c. **DA-Populated Answers.** We initially reviewed the answers to the four questions that DA populated with information from the headquarters module of the Real Property Planning and Analyses System.

(1) The DA-populated part of the answer to question no. 11 was adequately supported and accurate. Question no. 11 had multiple answers with some errors, but the errors were within the criteria we established for assessing accuracy. The Schofield Barracks part of the answer to the question was supported with appropriate evidentiary matter and was accurate.

(2) The DA-populated part of the answers to questions nos. 19, 20 and 307 was inaccurate, primarily because of inaccuracies in the real property asset data in the Real Property Planning and Analyses System (several inaccurately coded facilities and the inclusion of demolished buildings). During the validation your staff initiated action to correct the real property asset data in the Integrated Facilities System's Real Property Inventory, which is the source of asset data for the Real Property Planning and Analyses System. According to personnel within the Directorate of Public Works, the contractor who maintains the Management Command and Control software is currently comparing information in the two systems, reconciling the differences in the facilities between the two systems, and, where appropriate, correcting the information in the Integrated Facilities System's Real Property Inventory (the database of record). Completion of these actions will provide more assurance that the Integrated Facilities System's Real Property Inventory will feed accurate information into the Real Property Planning and Analyses System. Schofield Barracks personnel need to advise The Army Basing

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Study Office of the corrections to questions nos. 19, 20 and 307 so that the data can be corrected in the data warehouse for the basing study.

(3) In addition to the inaccuracies in the DA-populated part of the answers, Schofield Barracks personnel also made errors when answering the installation's part of questions nos. 19 and 20. Your staff corrected the answers during the validation. For example, question no. 19 asked the installation to provide information about the dimensions of door openings, unobstructed interior space and maximum floor loading capacity for maintenance and other types of facilities. The answer to the question was inadequately supported and inaccurate because the as-built drawings the installation used to answer the question didn't have enough detail to identify unobstructed space. As a result, most parts of the answer were incorrect. In addition, incorrect assumptions were made about the floor loading capacity. During our site visits to roughly 20 facilities to validate the accuracy of the installation's answer to question no. 19, we identified a reported facility that was demolished and an inactive ammunition turn-in point that was miscoded as a maintenance facility. We met with the installation administrator and the functional proponents, and they took action to correct the errors.

d. **"Not Applicable" Answers.** We initially reviewed the appropriateness of marking 271 questions "not applicable." Installation personnel appropriately marked 260 of the 271 questions "not applicable," but should have answered the 11 other questions. During the validation your staff provided accurate answers to the 11 questions, many of which were directed to personnel in the Range Division. We met with personnel from the division. They had difficulties because they didn't understand the meaning of some of the questions and believed they lacked the expertise to answer other questions.

e. **Interpreting the Intent of Questions.** We also determined that answers for nine questions may not have been consistent with responses from other installations based on how the functional responders interpreted the questions. We asked The Army Basing Study Group to clarify questions nos. 19, 20, 22, 99, 100, 161, 177, 242 and 303. We will evaluate how other installations answered these questions to assess overall consistency, and—if necessary—recommend corrective actions in

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a summary report addressed to the Director, The Army Basing Study Group.

f. **Management Controls.** For the most part, BRAC 2005 management controls were in place and operating at Schofield Barracks. Individuals initially responsible for answering questions signed non-disclosure forms. When we talked with individuals who helped clarify the initial answers, they signed nondisclosure forms. The installation administrator collected and filed the forms with the other nondisclosure forms. We didn't identify any installation personnel who used unofficial government e-mail to communicate BRAC information. The senior mission commander for the Schofield Barracks installations provided a statement to the Director of The Army Basing Study Group certifying that the information the installation provided was accurate and complete to the best of his knowledge and belief.

g. **Summary of Needed Corrections.** In summary, Schofield Barracks installation personnel need to:

- Gather additional evidentiary matter to support the answer to question no. 303.
- Correct real property asset data in the Integrated Facilities System's Real Property Inventory related to questions nos. 19, 20 and 307, and to advise The Army Basing Study Office of the corrections so that the data can be corrected in the data warehouse for the basing study.

After these actions are completed, U.S. Army Audit Agency may validate the revised submission and validate that the answers were recertified and submitted to The Army Basing Study Group.

5. **Contacts.** This report isn't subject to the official command-reply process described in AR 36-2 because command initiated action to resolve the issues we identified during the validation. If you have any questions or need additional information, please contact Janet Stallings at (808) 438-3723, or Stote Farnham at (808) 438-4003. They also can be reached via e-mail at janet.stallings@aaa.army.mil or

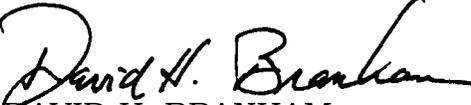
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stoughton.farnham@aaa.army.mil. Thank you for the courtesy and
cooperation extended to us during the engagement.

FOR THE AUDITOR GENERAL:

2 Encls


DAVID H. BRANHAM
Program Director
Installation Studies

CF:

Director, The Army Basing Study Office
Commander, U.S. Army, Pacific
Director, Installation Management Agency, Pacific Region

SCHOFIELD BARRACKS SUBINSTALLATIONS

Wheeler Army Airfield
Dillingham Military Reservation
Helemano Military Reservation
Kahuku Training Area
Kawaihae Military Reservation
Kawailoa Training Area
Kalauea Military Reservation
Kipapa Ammunition Storage Site
Makua Military Reservation
Mauna Kapu Communication Site
Mokuleia Army Beach
Pohakuloa Training Area
Pupukea Paalaa Uka Military Road
Signal Cable Trunking System
U.S. Army Field Station Kunia¹
Waianae Army Recreation Center
Waikakalaua Ammunition Storage Tunnels

¹ Answers to questions nos. 11, 40 and 445 involved facilities located at U.S. Army Field Station Kunia. We didn't make any observations at this site to validate the installation's answers because of the sensitive nature of the station. These facilities may come under review at a later date by auditors supporting the Intelligence Joint Cross-Service Group.

Enclosure 1

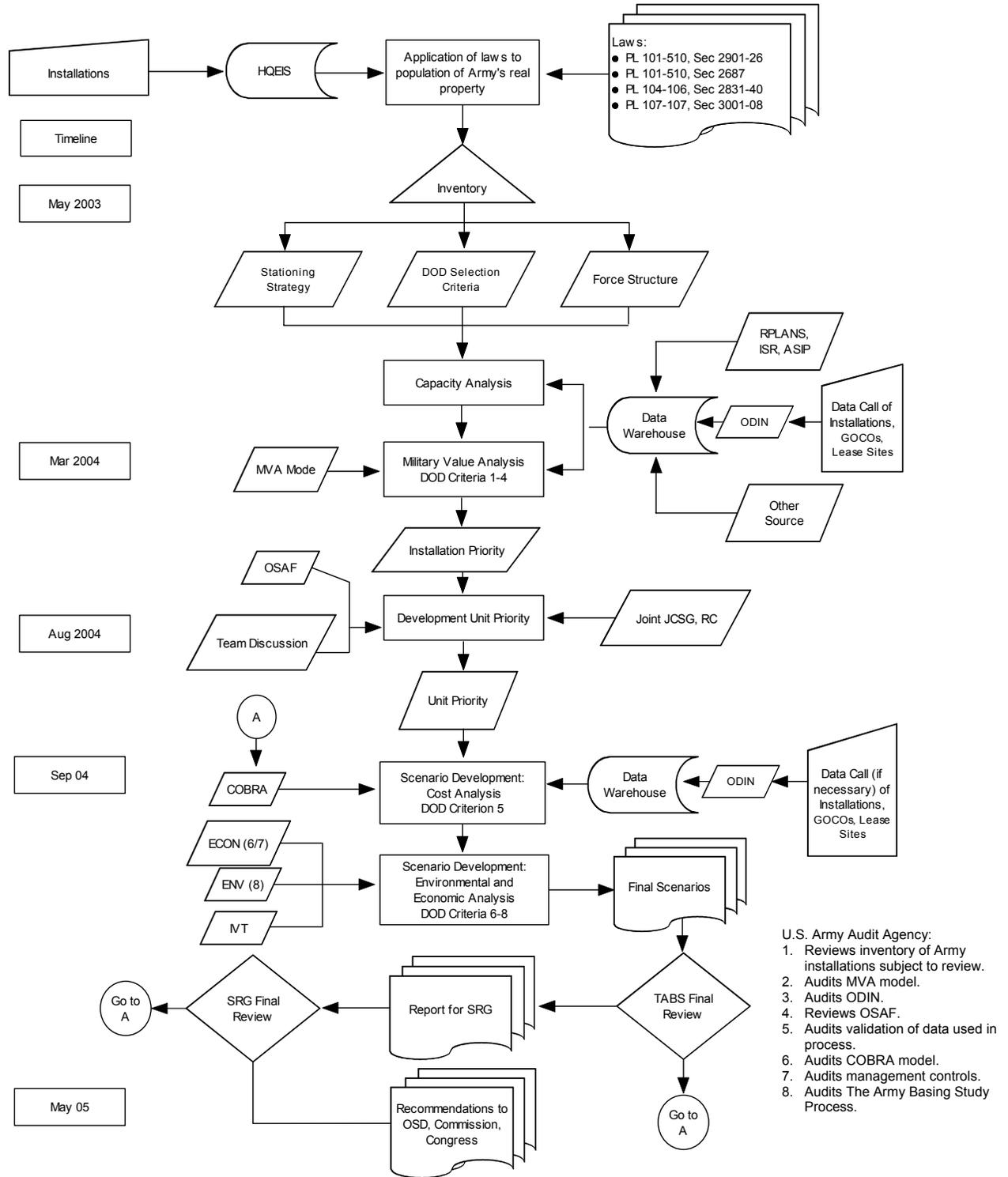
Acronyms and Abbreviations Used:

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 2