



DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Deputy Auditor General
Installations Management
3101 Park Center Drive
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DCN 8789

SAAG-IMT

28 June 2004

MEMORANDUM FOR Commander, U.S. Army Test and Evaluation
Command

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
U.S. Army Test and Evaluation Command (Project Code A-2003-IMT-
0440.034), Audit Report: A-2004-0360-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 your command. 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.
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 that all data from Army installations, industrial base sites and leased properties; Army corporate databases; and open sources be certified. The enclosure is a flowchart of the 2005 Army basing study process.
3. **Objectives, Scope and Methodology**
 - a. Our objectives were to determine if:

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- 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. Test Command is a leased site in the Army's BRAC 2005 inventory. Accordingly, command received only 18 questions to answer during the installation capacity data call. To answer our first 2 objectives, we reviewed 14 questions command responded to and 4 questions it answered "not applicable" to ensure that the answers were appropriate. To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. We conducted our review 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 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 data by comparison with source documents or physical attributes. When prac-

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ticable, we also validated installation responses from other databases in the same manner. For all other responses, we worked with the Test Command administrator to obtain the evidence needed to answer all three objectives. We conducted this review in May 2004.

4. **Results.** All 14 answers obtained by The Army Basing Study Group from Test Command were adequately supported with appropriate evidentiary matter and were accurate based on the criteria we applied. Prescribed BRAC 2005 management controls were in place and operating. However, 5 data elements within 3 of the 14 answers required minor corrections. Test Command corrected or initiated corrective action for the minor problems we identified and agreed to resubmit corrected data to The Army Basing Study Group, which in turn will provide corrected responses to the Headquarters and Support Activity Joint Cross-Service Group.

5. **Contacts.** This report isn't subject to the official command-reply process described in AR 36-2 because command resolved the issues we identified during the audit and took or initiated corrective action. If you have any questions or need additional information, please contact Lawrence Wickens, auditor-in-charge, at 703-696-9769, or Clarence Johnson, audit manager, at 410-278-4287. They also can be reached through e-mail at Lawrence.Wickens@aaa.army.mil or Clarence.Johnson@aaa.army.mil.

FOR THE AUDITOR GENERAL:

Encl


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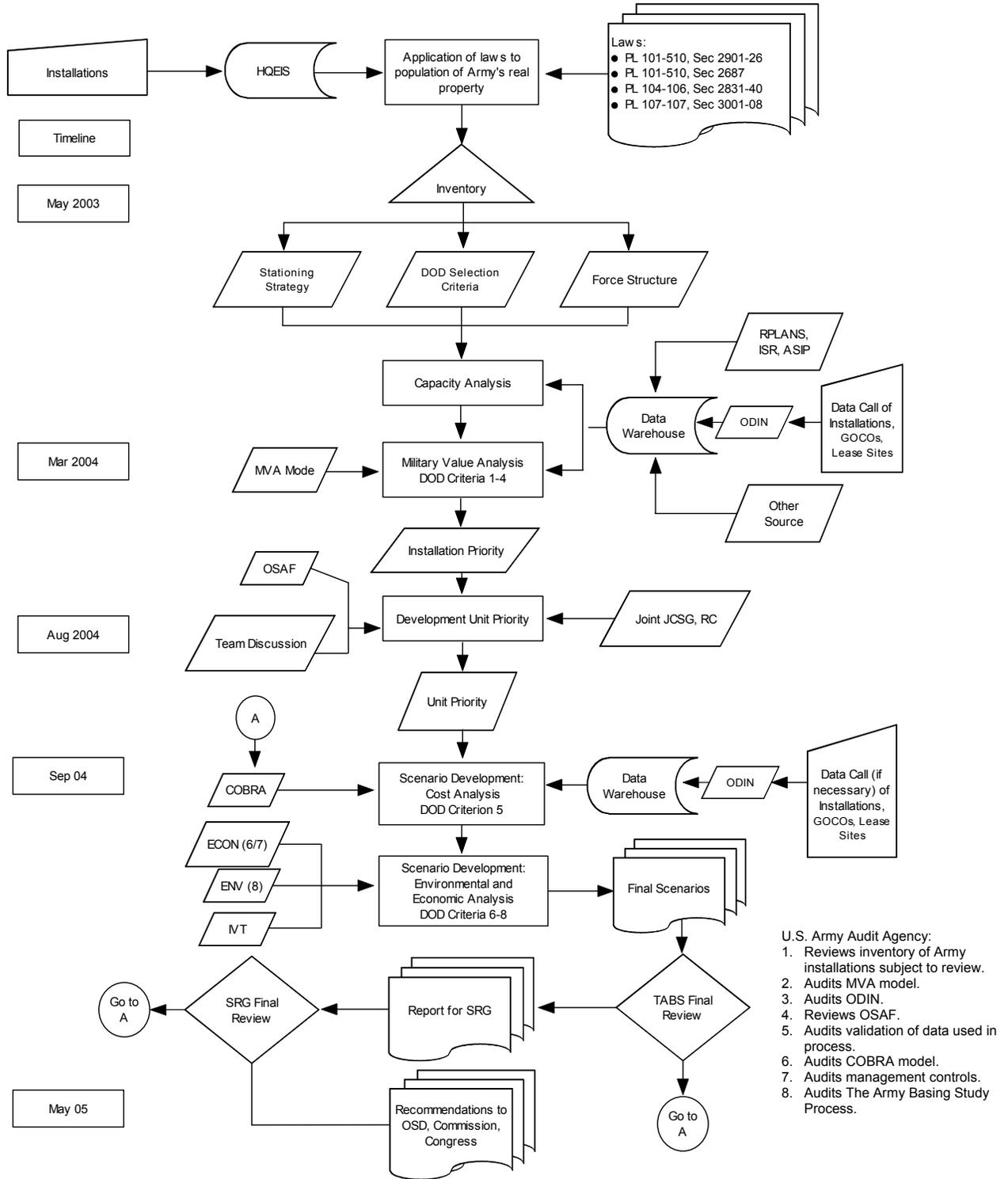
Acronyms and Abbreviations Used:

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