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

SAAG-IMT 29 June 2004

MEMORANDUM FOR

Commander, U.S. Army Reserve Command (AFRC-IR), Fort McPherson, Georgia 30303-2000
Commander, U.S. Army Installation (AFRC-FM-CO), Fort McCoy, Wisconsin 54656-5263

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Fort McCoy (Project Code A-2003-IMT-0440.006), Audit Report: A-2004-0376-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 Fort McCoy. 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 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 in the enclosure.

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3. **Objectives, Scope and Methodology**

a. 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. The Fort McCoy data elements for the installation capacity data call included 280 questions the installation answered, plus four questions pre-populated from a corporate database. To answer our first two objectives, we reviewed data elements judgmentally selected for validation at all installations visited, data elements randomly selected from Fort McCoy's responses, and all 268 data elements Fort McCoy answered "not applicable" to ensure that answers were appropriate. Here's a summary of what we reviewed:

		Objective Sample	
	Population	1–Adequate Support	2–Accuracy
Answered	280	53	53
Pre-Populated	4	4	4
Not Applicable*	268		
Total	552	57	57

* 100-percent review to determine that "not applicable" was appropriate response.

To answer the third objective, we evaluated BRAC 2005 controls related to installations.

c. We conducted our review from April through May 2004 in accordance with generally accepted government auditing standards, which

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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 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 were not 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.

4. **Results**

a. **Adequacy of Support.** Answers for 2 of the 57 questions we reviewed weren't adequately supported with appropriate evidentiary matter. For example, a functional responder didn't save supporting documentation for one of the data elements. Reconstruction of the support documents would have been time-consuming and would have required personnel to use three Army Reserve Supply Information Database Systems and then sort the information. Another data element had the information for Fort McCoy mixed with data for Fort Dix in the Standard Army Automated Retail Supply System. As a result, personnel could not identify which data actually belonged to Fort McCoy. Installation personnel told us they would not correct these errors because of

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workload and time constraints, and because of the lack of control over the Standard Army Automated Retail Supply System.

b. **Accuracy.** We couldn't validate answers for two questions at the time of our review because of a lack of supporting documentation, as discussed in paragraph 4a. Of the 55 other questions we reviewed, 13 weren't accurate. Six answers (two sets of three data elements) in our sample were related, but the data elements weren't answered consistently. The installation points of contact agreed to revise the answers so that all related data elements were answered consistently. Examples of other answers requiring corrections were:

- Walk-in refrigeration units reported as buildings.
- Mathematical errors made when personnel compiled data from source documents.
- Clerical errors made, such as classifying a diesel vehicle as a gas vehicle and listing 5-ton vehicles as 4-ton vehicles.

In addition, all 268 of the data elements answered "not applicable" were answered appropriately.

c. **Management Controls.** In our opinion, appropriate management controls for BRAC 2005 were in place and operating. The senior mission commander had certified the information submitted to The Army Basing Study Group. All personnel required to sign nondisclosure statements had done so. We also found no instances of personnel using nongovernment e-mail to convey BRAC data or information.

d. **Action Taken.** The installation corrected or initiated corrective action for all issues we identified, with the exception of the supporting documentation errors for two data elements and the potential accuracy errors associated with those data elements. For other answers that weren't accurate, Fort McCoy personnel made corrections and resubmitted the corrected data to The Army Basing Study Group, which in turn will provide corrected and recertified data to the Joint Cross-Service Groups as necessary. We will evaluate whether the lack of appropriate evidentiary matter could be a systemic problem for the BRAC process

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and recommend corrective actions, if necessary, in summary reports addressed to the Director, The Army Basing Study and applicable Joint Cross-Service Groups.

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 validation and took or initiated corrective action. If you have any questions or need additional information, please contact Andrew Vasquez at 309-782-6681 or Rodney Rocha at 404-464-0520. They also can be reached via e-mail at andrew.vasquez@aaa.army.mil or rodney.rocha@aaa.army.mil.

FOR THE AUDITOR GENERAL:

Encl

DAVID H. BRANHAM
Program Director
Installation Studies

CF:
Director, The Army Basing Study Office
Director, U.S. Army Installation Management Agency, Northwest Region

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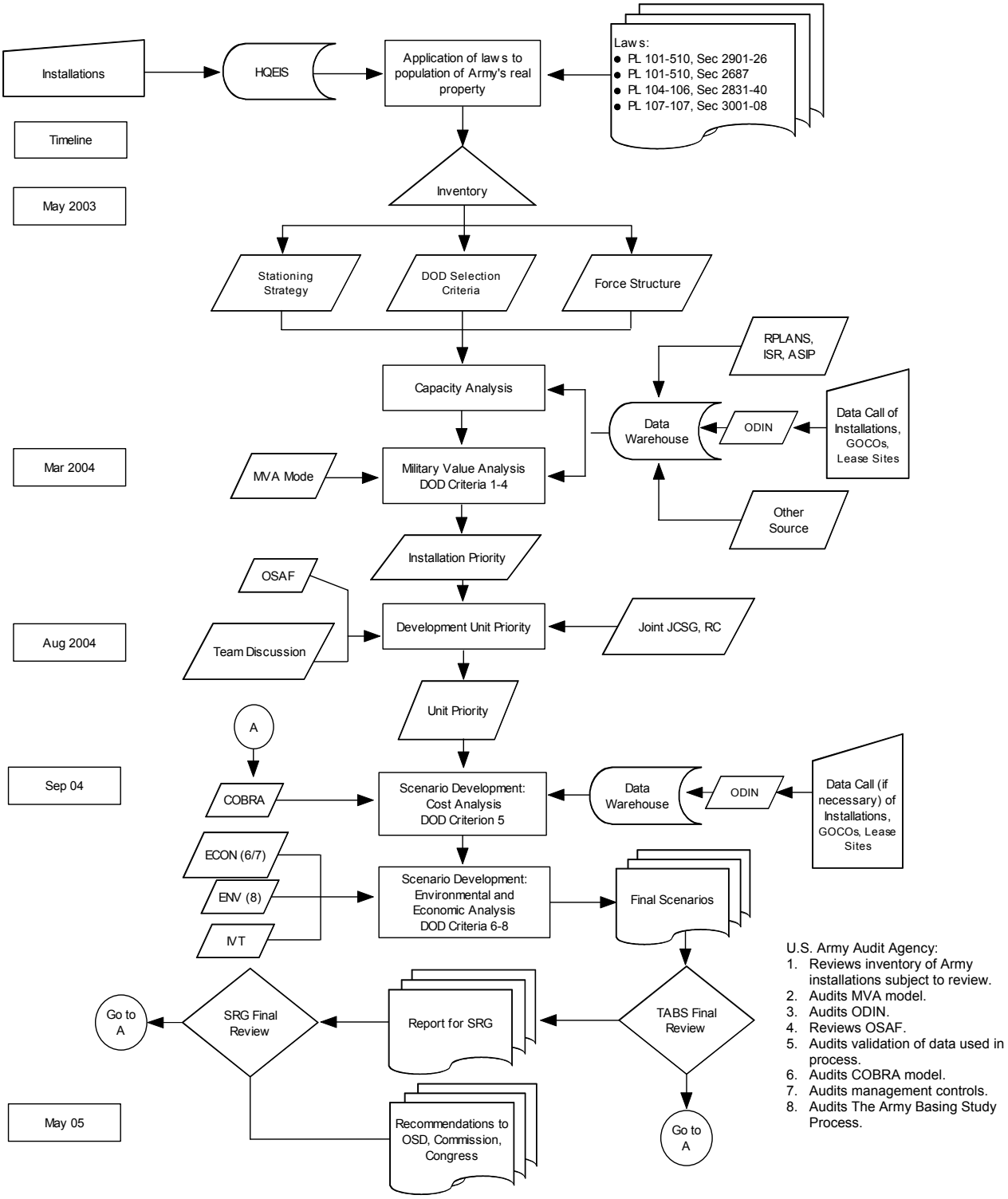
Acronyms and Abbreviations Used:

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



U.S. Army Audit Agency:

1. Reviews inventory of Army installations subject to review.
2. Audits MVA model.
3. Audits ODIN.
4. Reviews OSAF.
5. Audits validation of data used in process.
6. Audits COBRA model.
7. Audits management controls.
8. Audits The Army Basing Study Process.

Enclosure