



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 8797

SAAG-IMT

29 June 2004

MEMORANDUM FOR

Commanding General, U.S. Army Research, Development and Engineering Command, 5183 Blackhawk Road, Aberdeen Proving Ground, Maryland 21010-5424

Commander, U.S. Army Garrison, 2201 Aberdeen Boulevard, Aberdeen Proving Ground, Maryland 21005-5001

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Aberdeen Proving Ground (Project Code A-2003-IMT-0440.015), Audit Report: A-2004-0377-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 Aberdeen Proving Ground. 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. Aberdeen Proving Ground data elements for the installation capacity data call included 305 questions that Aberdeen personnel answered, plus 4 questions pre-populated in the 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 Aberdeen's responses, and all data elements answered "not applicable" to ensure that those answers were appropriate. Here's a summary of what we reviewed:

	Population	Objective Sample	
		1-Adequate Support	2-Accuracy
Answered	305	58	22
Pre-Populated	4	4	4
Not Applicable*	243		
Total	552	62	26

* 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 to June 2004 in accordance with generally accepted government auditing standards, which include

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criteria on the adequacy and appropriateness of evidentiary matter, accuracy and management controls. We assessed the accuracy of Aberdeen Proving Ground's 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 the data by comparison with source documents or physical attributes. When practicable, we also validated the 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 5 of the 62 questions we reviewed weren't adequately supported with appropriate evidentiary matter. Aberdeen Proving Ground personnel didn't obtain or use actual available data for the five questions. As an example, the installation based its reported capabilities for receiving and processing nonunit personnel for mobilization on management estimates instead of actual data that was available from Army management systems.

b. **Accuracy.** Answers for 14 of the 26 questions we reviewed weren't accurate. Here are some examples of the inaccuracies we found:

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- Square footage measurements for existing structures, such as medical, ammunition storage and maintenance facilities, were miscalculated.
- Daily census data for mobilized Reserve Component services at medical facilities and space usage data for permanently established medical and dental facilities weren't accurate because medical personnel didn't know what source documents to use or how to compute the data.
- Full-time equivalents for development and acquisition of air platforms and test and evaluation of space platforms weren't properly compiled because totals weren't tracked to source documents.
- Acreage measurements for land owned or controlled by the installation and acre-day usage computations for live fire training included calculation errors.

In addition, the installation should have answered 66 of the 243 questions marked "not applicable." Of these 66 questions, 53 were for supply and storage activities. Since our review the Joint Cross-Service Group for supply and storage and The Army Basing Study Group have tasked Aberdeen Proving Ground to answer the questions.

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

d. **Actions Taken.** During the validation Aberdeen Proving Ground started gathering adequate support, answering questions previously categorized as "not applicable," and correcting all inaccurate answers we identified. (The installation took no action on question no. 150 because the applicable Joint Cross-Service Group plans to ask the question again.) Installation personnel will be submitting corrected data to the Army Basing Study Group for review. After the Study Group reviews the proposed changes, the senior mission commander will recertify the

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answers and resubmit the corrected data to the Study Group, which in turn will provide corrected data to the Joint Cross-Service Groups as necessary. Based on how functional responders interpreted questions, answers for 3 of the 62 questions in our sample may not have been consistent with responses from other installations. We will evaluate how other installations answered these questions to assess overall consistency and recommend corrective actions, if necessary, in summary reports 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 because the installation resolved the issues we identified during the audit, or took or initiated corrective action. If you have any questions or need additional information, please contact Melissa Koehler at 301-677-2279, or Joseph Klisiewicz at 253-967-2111. They also can be reached via e-mail at melissa.koehler@aaa.army.mil or joseph.klisiewicz@aaa.army.mil.

FOR THE AUDITOR GENERAL:

Encl


DAVID H. BRANHAM
Program Director
Installation Studies

CF:

Director, The Army Basing Study Office
Commanding General, U.S. Army Materiel Command
Director, U.S. Army Installation Management Agency, Northeast Region

Acronyms and Abbreviations Used:

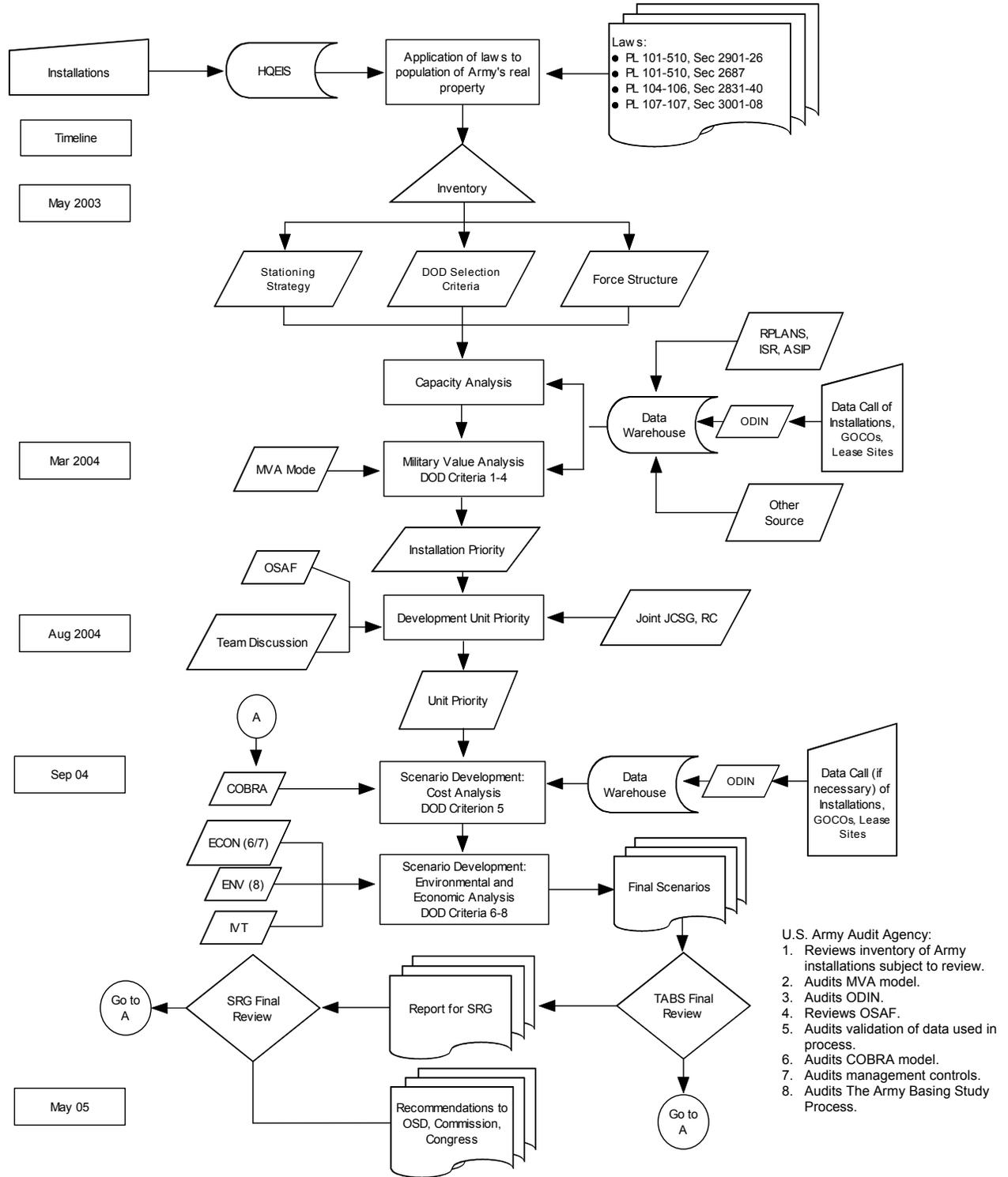
ASIP = Army Stationing and Installation Plan
 COBRA = Cost of Base Realignment Action Model
 ECON = Economic Model
 ENV = Environmental Model
 GOCO = Government-Owned, Contractor-Operated
 HQEIS = Headquarters Executive Information System

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

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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