



DEPARTMENT OF THE ARMY  
U.S. ARMY AUDIT AGENCY  
Office of the Deputy Auditor General  
Installations Management  
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SAAG-IMT

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MEMORANDUM FOR

Commander, 25<sup>th</sup> 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,  
Fort Shafter (Project Code A-2003-IMT-0440.014), Audit Report: A-2004-  
0379-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 Shafter. For BRAC purposes, Fort Shafter includes subinstallations at Aliamanu Military Reservation, Fort DeRussy and Fort Kamehameha. 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. A flowchart of the 2005 Army basing study process is in the enclosure.

**DELIBERATIVE DOCUMENT – FOR DISCUSSION PURPOSES ONLY**  
**Do Not Release Under Freedom of Information Act**

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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.

Fort Shafter personnel received a total of 551 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. Fort Shafter personnel answered 149 questions and marked the remaining 402 questions “not applicable.”

a. To answer our first two objectives, we reviewed the answers to 50 of the questions marked other than “not applicable,” including:

- 14 answers to questions we judgmentally selected for all installations where we validated data, including 11 questions that command answered and 3 questions that DA populated with information. Fort Shafter personnel were expected to add information to two of the questions DA populated with information, but not the third question (no. 307).
- 36 answers to questions we randomly selected from the installation’s responses.

We also did a cursory review of the 402 answers listed as “not applicable” to ensure that those answers were appropriate.

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

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c. We conducted our review 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 the 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, with command's assistance we validated the accuracy of answers containing square footage. 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 inaccurately 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 Fort Shafter personnel provided for 47 answers. (DA populated the 3 other answers in our sample of 50, and we discuss them in paragraph 4c on page 5.) Fort Shafter adequately supported 33 of 47 answers with appropriate evidentiary matter, but needed additional support for 14 answers. During the validation your staff provided appropriate evidentiary matter to support 13 of the 14 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 this 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 only for administrative facilities with category code 61050, which understated the number of administrative facilities on the installation. We met with your staff and conceptually agreed with its approach to answer this question by using the Management Command and Control software, table of distribution and allowances, and modified table of organization and equipment.

b. **Accuracy of Installation Answers.** During the validation your staff satisfied our concerns about the adequacy of support for 13 of the 14 questions that weren't initially supported with adequate evidentiary matter. After your staff provided adequate support, we reviewed the accuracy of the 13 answers and found that your staff corrected the answers. We also reviewed the accuracy of the 33 answers that were initially supported with appropriate evidentiary matter. Of those, 19 answers were accurate, but 14 answers were inaccurate and required corrections. Your staff corrected all 14 inaccurate answers during the validation. For example, your staff corrected the answer to question no. 474, which pertains to the maximum capacity and average daily

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patronage of fitness centers. We initially considered the answer inaccurate because of mathematical errors. The installation administrator worked with the responding activities and corrected the errors.

c. **DA-Populated Answers.** We initially reviewed the answers to three questions that DA populated with information from the headquarters module of the Real Property Planning and Analyses System. In September 2003 U.S. Army Installation Management Agency made your installation aware that the autumn update to the system would be used for the upcoming BRAC analyses and that the installation should give the utmost attention to ensuring that the data was as accurate as possible.

(1) The DA part of the answer to question no. 11 was adequately supported and accurate. Question no. 11 had multiple answers with some errors, but less than 25 percent of the answers were inaccurate, and therefore we didn't consider the inaccuracies significant. Fort Shafter's part of the answer to question no. 11 was supported with appropriate evidentiary matter and was accurate.

(2) The DA-populated part of the answer to question no. 19 was inaccurate. Fort Shafter personnel need to change the category codes in the Integrated Facilities System's Real Property Inventory for two buildings to reflect their current usage. The buildings were originally designed and built as maintenance facilities, but are no longer used for that purpose. The coding errors also appeared in the Real Property Planning and Analyses System. As a result, two buildings were inaccurately reported as maintenance facilities. Fort Shafter personnel need to advise The Army Basing Study Office of the two buildings that were incorrectly reported as maintenance facilities so that the data can be corrected in the data warehouse for the basing study. The DA-populated part of these questions was answered incorrectly primarily because of inaccuracies in the real property asset data included in the Real Property Planning and Analyses System. 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

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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 Real Property Inventory will feed accurate information into the Real Property Planning and Analyses System.

(3) In addition to the inaccuracies in the DA-populated part of the answers, Fort Shafter personnel also made errors when answering command's part of question no. 19. Your staff corrected the answer during the validation. Question no. 19 asked the installation to provide information about the dimensions of door openings, unobstructed interior space and maximum flooring loading capacity for maintenance and other types of facilities. The answer to the question was inadequately supported and inaccurate because the as-built drawings installation personnel used to answer the question didn't have enough detail to identify unobstructed space. Consequently, most parts of the answer were incorrect. In addition, personnel made incorrect assumptions about the floor loading capacity. We met with the installation administrator and the functional proponents, and they took action to correct the errors.

(4) The DA-populated answer to question no. 307, which asked about lodging facilities, wasn't accurate. Question no. 307 didn't require Fort Shafter personnel to add any information. DA made an error when it populated the answer using information from the Real Property Planning and Analyses System. The system considers Tripler Army Medical Center to be Fort Shafter's subinstallation. Therefore the medical center's six lodging facilities were listed as Fort Shafter's facilities. Your installation needs to ensure that The Army Basing Study Office is made aware of this and corrects the information in the data warehouse.

d. **"Not Applicable" Answers.** We initially reviewed the appropriateness of marking 402 questions "not applicable." Installation personnel appropriately marked 398 questions "not applicable," but should have answered the 4 other questions. Your staff provided accurate answers to the four questions during the validation.

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e. **Interpreting the Intent of Questions.** We also determined that answers for two 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 question nos. 19 and 55. We will evaluate how other installations answered these questions to assess overall consistency and—if necessary—recommend corrective actions in 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 Fort Shafter. All installation personnel initially responsible for providing answers to questions signed nondisclosure statements. During the validation we obtained additional nondisclosure statements as necessary. In addition, the senior mission commander for Fort Shafter 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. Further, we found no instances of personnel using nongovernmental e-mail to convey BRAC information.

g. **Summary of Needed Corrections.** In summary, Fort Shafter personnel need to:

- Gather additional evidentiary matter as support and correct the answer to question no. 303.
- Correct real property asset data in the Integrated Facilities System's Real Property Inventory related to question no. 19. It also needs to advise The Army Basing Study Office of the two buildings that were erroneously reported as maintenance facilities so that the data can be corrected in the data warehouse for the basing study.
- Inform The Army Basing Study Office that it needs to correct the answer to question no. 307 by removing the six lodging facilities for Tripler Medical Center in its data warehouse.

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After Fort Shafter completes these actions, we 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 Frances Walker, at (808) 438-3872, or Stoughton Farnham at (808) 438-4003. They also can be reached via e-mail at [frances.walker@aaa.army.mil](mailto:frances.walker@aaa.army.mil) or [stoughton.farnham@aaa.army.mil](mailto:stoughton.farnham@aaa.army.mil). Thank you for the courtesy and cooperation extended to us during the engagement.

FOR THE AUDITOR GENERAL:

Encl

  
 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

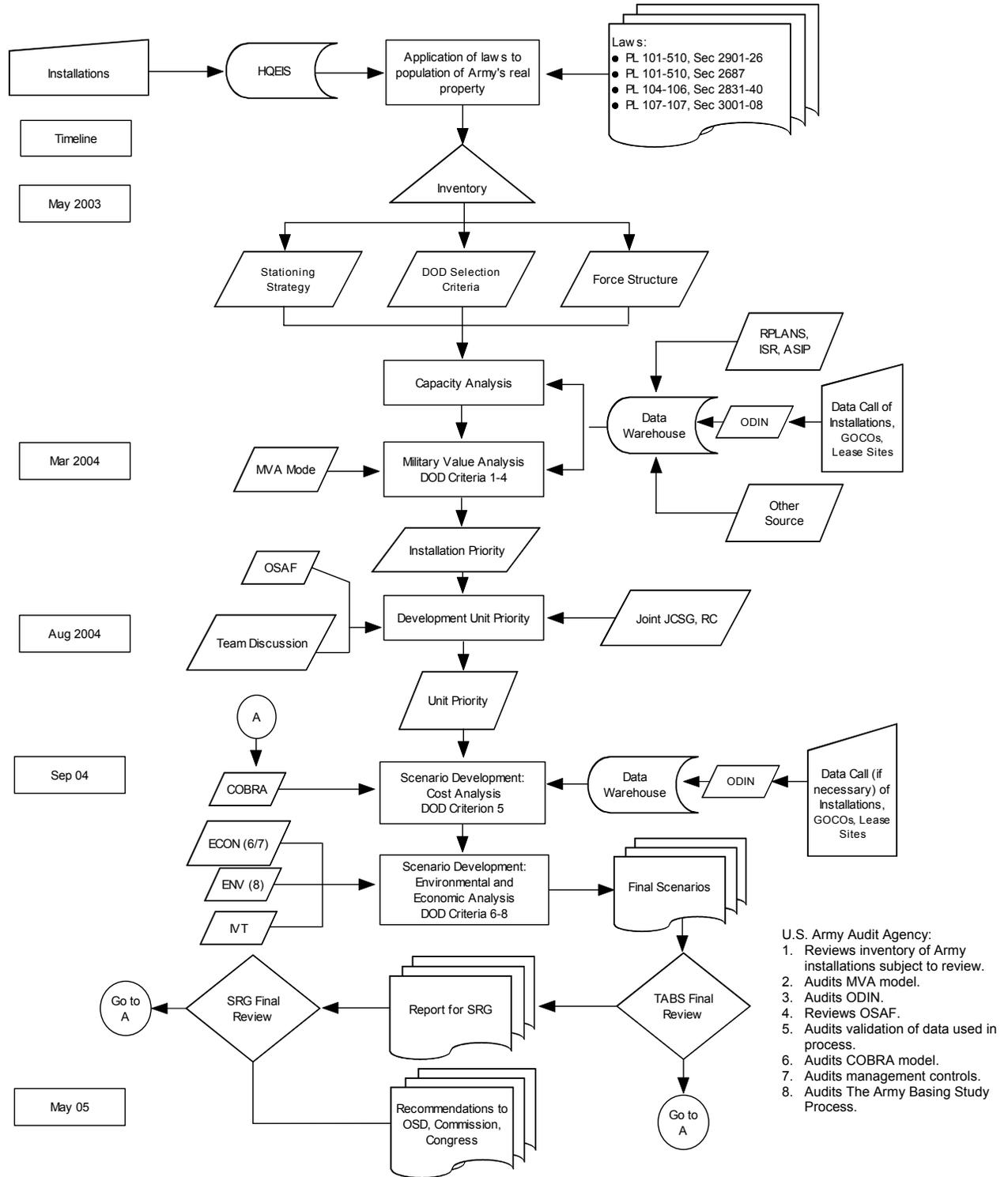
**Acronyms and Abbreviations Used:**

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

