



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 8801

SAAG-IMT

29 June 2004

MEMORANDUM FOR Commander, Tripler Army Medical Center
(MCHK-IA), 1 Jarrett White Road, Honolulu, Hawaii 96859-5000

SUBJECT: Validation of Data for Base Realignment and Closure 2005,
Tripler Army Medical Center (Project Code A-2003-IMT-0440.013), Audit
Report: A-2004-0380-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 Tripler Army Medical Center. 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. Although it is a subinstallation of Fort Shafter, the Army considers Tripler Medical Center to be a separate, independent installation for BRAC 2005 analysis.

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 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.

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

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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.

Tripler Medical Center personnel were given a total of 550 questions for the installation capacity data call—including questions that DA pre-populated with information from a corporate database, the headquarters module of the Real Property Planning and Analyses System. Medical center personnel answered 181 questions and marked the remaining 369 questions “not applicable.”

a. To answer our first two objectives, we reviewed the answers to 51 of the questions marked other than “not applicable,” including:

- 19 answers to questions we judgmentally selected for all installations where we are validating data—including 17 questions that command answered and 2 questions (nos. 11 and 307) that DA populated with information. Medical center personnel were expected to add information to the answer for question no. 11, but not question no. 307.
- 32 answers to questions we randomly selected from your installation’s responses.

We also conducted a cursory review of the 369 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.

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,

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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 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. U.S. Army Installation Management Agency, Pacific Region gave us access to its Management Command and Control software, a locally designed, Web-based system developed and used at all 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 obtained from the Management Command and Control 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.

4. **Results.** During the validation we identified answers to data call questions that weren't adequately supported and weren't accurate. We brought our findings to your staff's attention, and personnel initiated

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immediate action to gather additional evidentiary matter as support for answers and to revise answers. However, your staff still needs to take additional action.

a. **Support for Installation Answers.** We initially reviewed the support Tripler Medical Center personnel provided for 49 answers. (DA populated the other 2 answers in our sample of 51, and we discuss them in paragraph 4c on page 5.) Medical center personnel adequately supported 37 answers with appropriate evidentiary matter, but 12 answers needed additional support. Personnel didn't save the original documents they used to answer the 12 questions. During the validation your staff provided appropriate evidentiary matter as support for 11 of the 12 answers. For the remaining question (no. 652), your staff couldn't regenerate the support for the answer because of real-time reporting within the system originally used. We mutually agreed that the answer to question no. 652 should to 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 the 12 answers that weren't initially supported with appropriate evidentiary matter. After your staff provided adequate support, we reviewed the accuracy of the answers and found that your staff corrected the answers to 11 of the 12 questions. The answer to question no. 235 was initially accurate and didn't require correction. We also reviewed the accuracy of the 37 answers that were initially supported with appropriate evidentiary matter. Of those, 18 were accurate, but 19 answers were inaccurate and required correction. Your staff corrected the 19 inaccurate answers during the validation. Several of the inaccurate answers were the result of minor mistakes such as mathematical errors, duplicate entries or use of the wrong unit of measure. For example:

- Answer no. 263, which related to candidate species, was submitted twice—once with the common name and again with the scientific name of the endangered species. The question asked that the identity of the candidate species be submitted by its common and scientific names on one line of information, not separate entries. Thus this was a duplicate entry that required correction.

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- Answer no. 677, which related to logistics, reutilization and disposal activities, was mistakenly answered with “dollar value” instead of the required “pounds” of material recycled annually.
- Answer no. 735, which related to chemical biological funding, was incorrectly added, and the answer changed from \$524,000 to \$510,000.

c. **DA-Populated Answers.** We initially reviewed the answers to the two questions (nos. 11 and 307) 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 command aware that your autumn update to the system would be used for the upcoming BRAC analyses and that your staff should give the utmost attention to ensuring that the data was as accurate as possible.

(1) The DA-populated part of the answer to question no. 11 was accurate. Tripler Medical Center’s part of the answer was adequately supported but inaccurate. We notified the installation administrator during the validation that the answer to question no. 11 was inaccurate and your staff made the correction.

(2) The DA-populated answer to question no. 307, which dealt with lodging facilities, wasn’t accurate. The question didn’t require Tripler Medical Center 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 the medical center to be a subinstallation of Fort Shafter. Therefore the medical center’s six lodging facilities were listed as Fort Shafter’s facilities. Medical center personnel need to ensure that The Army Basing Study Group is made aware of this and corrects the information for question no. 307 in its data warehouse.

d. **“Not Applicable” Answers.** We reviewed the appropriateness of marking 369 questions “not applicable” and found that Tripler Medical Center personnel appropriately determined that all 369 questions were “not applicable.” In addition, we found four answers in our sample that the medical center should have marked “not applicable”—question

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nos. 265, 640, 641 and 642—instead of answering. Your staff made these corrections during the validation. For example, question no. 642 asked about contracts awarded within the supply and storage activity. The activity doesn't have a contracting mission. Consequently, "not applicable" is a more appropriate response to this question than the original answer.

e. **Interpreting the Intent of Questions.** We also determined that the answer for question no. 660 may not have been consistent with responses from other installations based on how the functional responder interpreted the question. Question no. 660 pertains to issues made by the supply and storage activity. It refers to "classified issues," but doesn't define the term and asks for the response in days, but doesn't specify whether business days or calendar days should be used. We will evaluate how other installations answered this question to assess overall consistency and recommend corrective actions, if necessary, in summary reports 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 Tripler Medical Center. Individuals initially responsible for answering questions signed non-disclosure forms. We didn't identify any installation personnel who used unofficial government e-mail to communicate BRAC information. The medical center's senior mission commander provided a statement to the Director of The Army Basing Study Group certifying that information the installation provided the Study Group was accurate and complete to the best of his knowledge and belief.

g. **Summary of Needed Corrections.** Tripler Medical Center personnel need to inform The Army Basing Study Office that it needs to correct the answer to question no. 307 by adding the six lodging facilities for the medical center to its data warehouse. After this action is completed, we may validate the revised submission and validate that the answers were recertified and submitted to The Army Basing Study Group.

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5. **Contacts.** This report isn't subject to the official command-reply process described in AR 36-2 because your command initiated action to resolve the issues we identified during the validation. If you have any questions or need additional information, please contact Mr. Frederick Delaney at (808) 438-3382 or Mr. Stoughton Farnham at (808) 438-4003. Their e-mail addresses are Frederick.Delaney@aaa.army.mil and Stoughton.Farnham@aaa.army.mil.

FOR THE AUDITOR GENERAL:

Encl



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CF:

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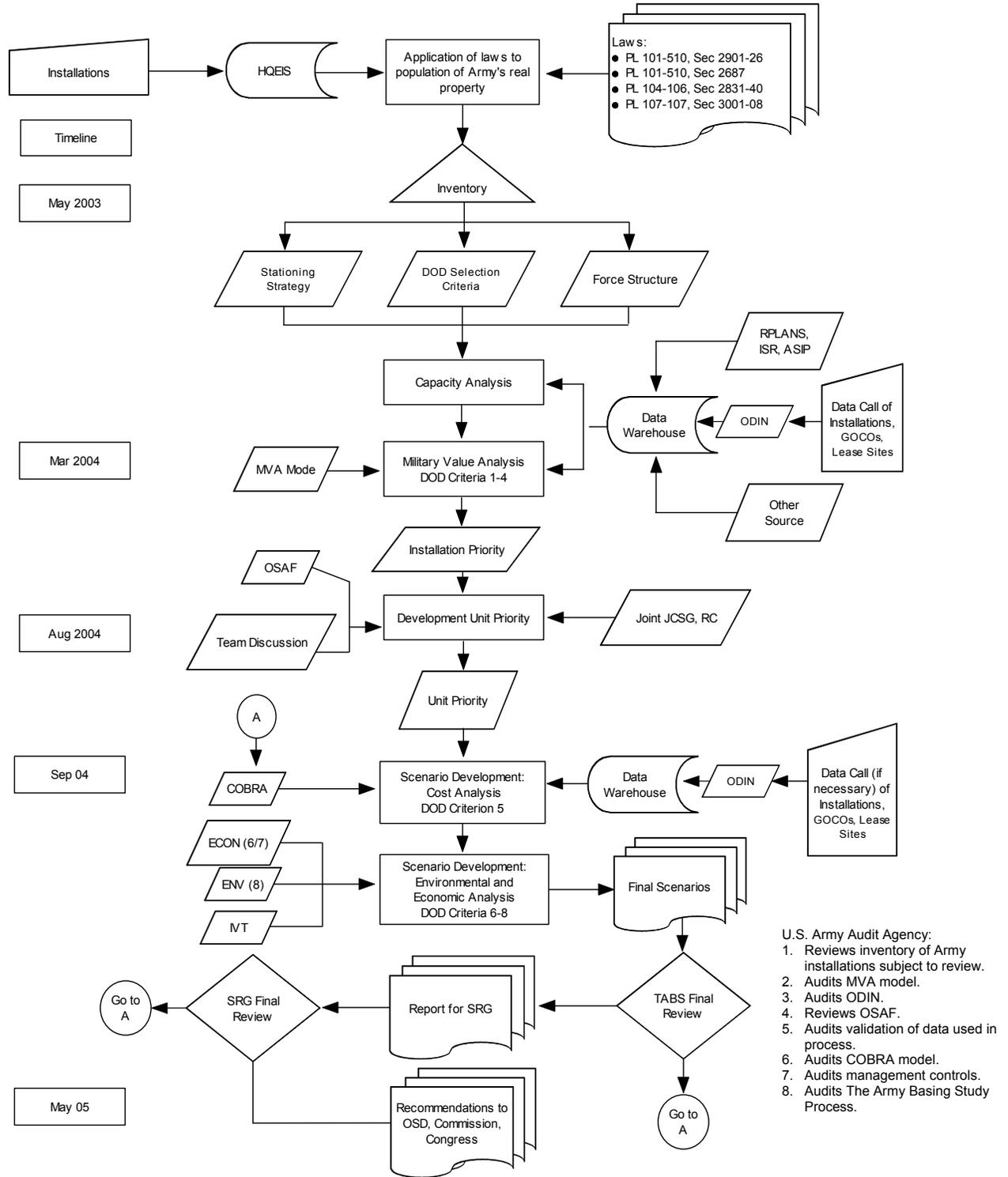
Acronyms and Abbreviations Used:

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