



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

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SAAG-IMT

30 June 2004

MEMORANDUM FOR

Commander, U.S. Army Aviation and Missile Command (AMSAM-CG),  
Redstone Arsenal, Alabama 35898-5000  
Commander, Corpus Christi Army Depot (AMSAM-CC-1A/Dorothy  
Bratcher), 308 Crecy Street, Stop 43, Corpus Christi, Texas 78419-  
5260.

SUBJECT: Validation of Data for Base Realignment and Closure 2005,  
Corpus Christi Army Depot (Project Code A-2003-IMT-0440.019), Audit  
Report: A-2004-0383-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 Corpus Christi Army Depot. 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.

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Corpus Christi Army Depot (Project Code A-2003-IMT-0440.019), Audit Report: A-2004-0383-IMT

### 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. Corpus Christi Army Depot data elements for the installation capacity data call included 144 questions the depot answered, plus 3 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 Corpus Christi Depot's responses, and all 404 data elements the depot 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	144	47	12
Pre-Populated	3	3	3
Not Applicable*	404		
<b>Total</b>	<b>551</b>	<b>50</b>	<b>15</b>

\* 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 May 2004 in accordance with generally accepted government auditing standards, which include

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Corpus Christi Army Depot (Project Code A-2003-IMT-0440.019), Audit Report: A-2004-0383-IMT

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 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 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 the 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 total of four responses within our samples needed correction.

a. **Adequacy of Support.** Corpus Christi Depot adequately supported answers for the 50 sample questions with appropriate evidentiary matter.

b. **Accuracy.** All 404 of the questions depot personnel marked "not applicable" were appropriately answered. Also, the three answers that were pre-populated with information from the corporate database and then supplemented with data from the depot were accurate. Of the 15 answers in our sample that depot personnel prepared, 4 weren't accurate because depot personnel didn't correctly answer the questions with the information requested. For example, the answer displayed in a

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Corpus Christi Army Depot (Project Code A-2003-IMT-0440.019), Audit Report: A-2004-0383-IMT

schedule showed all assigned personnel at the depot, instead of correctly showing authorized and assigned personnel performing only accounting functions. In another example, the depot reported the current total amount of administrative space instead of correctly showing the amount of administrative space based on current and planned construction.

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

d. **Actions Taken.** The depot corrected or initiated corrective action for all issues we identified. For answers that weren't accurate, depot personnel made corrections and resubmitted the corrected data to U.S. Army Aviation and Missile Command, who recertified and submitted the changes to The Army Basing Study Group. The Study Group, in turn, will provide corrected and recertified data to the Joint Cross-Service Groups as necessary.

5. **Contacts.** This report isn't subject to the official command-reply process described in AR 36-2 because Corpus Christi Depot resolved the issues we identified during the validation and took or initiated corrective action. If you have any questions or need additional information, please

SAAG-IMT

SUBJECT: Validation of Data for Base Realignment and Closure 2005, Corpus Christi Army Depot (Project Code A-2003-IMT-0440.019), Audit Report: A-2004-0383-IMT

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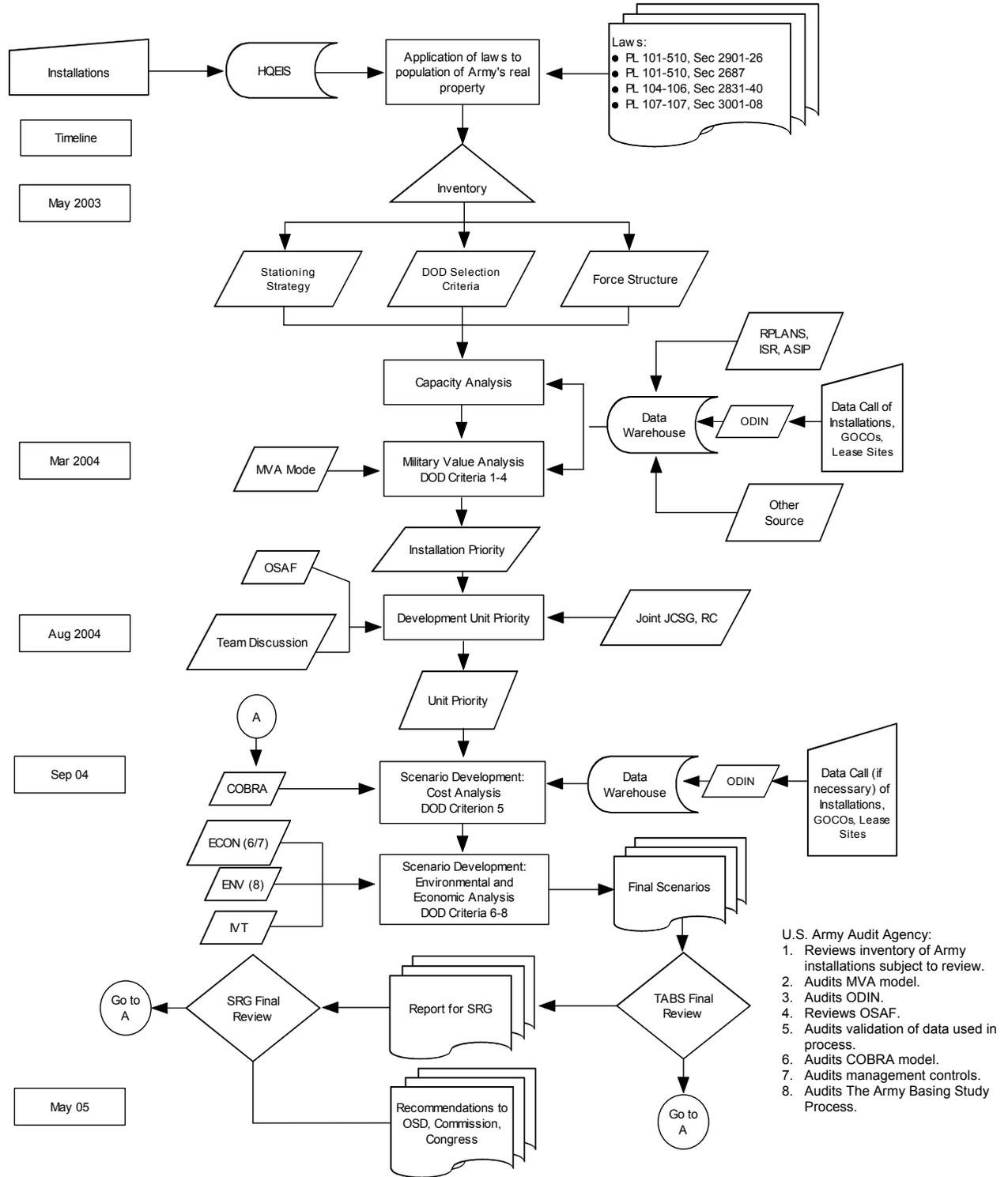
**Acronyms and Abbreviations Used:**

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