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Reserve Component Process Action Team

The Army Basing Study 2005

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Executive Summary

Audit Report A-2005-0165-ALT

29 April 2005



Reserve Component Process Action Team

The Army Basing Study 2005

We audited the procedures, data, and controls that the Reserve Component Process Action Team used to develop Army Reserve Component proposals for inclusion in the Base Realignment and Closure 2005 process.

Although we identified some areas where the Process Action Team needed to strengthen procedures, the team took corrective actions during the audit, and we concluded that the team had appropriate procedures for identifying candidate facilities and functions to study for possible closure or realignment. Our review of the support for the critical data elements for 59 Reserve Component proposals identified differences in amounts reported and what was supported by documentation or audit results. However, the team took actions to mitigate the risk of using incorrect data and established procedures to correct and recertify the data. Specifically, the team:

- Performed sufficient sensitivity analyses and assessed materiality for the errors we identified.
- Provided our audit results to all activities responsible for preparing Process Action Team proposals as lessons learned.
- Directed activities to review and, if necessary, correct and recertify data for proposals.
- Established a procedure for obtaining corrected and recertified data.

We also found adequate internal controls in place and operating. The actions the team took during the audit helped strengthen the procedures, supporting documentation, data accuracy, and management controls related to developing the Army Reserve Component candidate proposals.

Because our conclusions are positive or the Process Action Team took corrective action during the audit, we are making no recommendations. However, you chose to comment, and we have included your verbatim comments in Annex C.



**DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
OFFICE OF THE DEPUTY AUDITOR GENERAL
ACQUISITION AND LOGISTICS AUDITS
3101 PARK CENTER DRIVE
ALEXANDRIA, VA 22302-1596**

29 April 2005

Director, The Army Basing Study Group

This is the report on our audit of the Reserve Component Process Action Team. It includes the results of audit work we conducted on the overall process for The Army Basing Study 2005, data collection and certification procedures, and management controls since the Process Action Team was established in July 2003.

We conducted the audit in accordance with generally accepted government audit standards and tested management controls to the extent we considered necessary. We did not review the system controls for data that was obtained from standard Army systems. However, not making that review had no material effect on the results of our audit.

We performed the audit at the Reserve Component Process Action Team, which is collocated with The Army Basing Study Group, and at three U.S. Army Reserve Regional Readiness Commands and seven State Army National Guards. Because the Process Action Team and Study Group acted to correct problems we observed during the audit, we are making no recommendations in this report. Accordingly, the report is not subject to the command reply process that AR 36-2 prescribes. However, you chose to comment, and we have included your verbatim comments in Annex C.

For additional information about this report, contact the Installation Studies Division at (703) 681-6020.

I appreciate the courtesies and cooperation extended to us during the audit.

FOR THE AUDITOR GENERAL:

A handwritten signature in black ink, reading "David H. Branham", is positioned above the typed name.

DAVID H. BRANHAM
Program Director
Installation Studies

Abbreviations Used in This Report

BRAC	Base Realignment and Closure
RC PAT	Reserve Component Process Action Team
TABS	The Army Basing Study

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INTRODUCTION

PURPOSE

The Director, The Army Basing Study (TABS) Group asked us to review the Reserve Component Process Action Team (RC PAT) processes for determining recommendations for realignment and closure of Reserve Component facilities and activities. We established the following three objectives to perform the audit:

- Did the RC PAT use appropriate and effective procedures for identifying Reserve Component candidate facilities and installations to study for possible closure or realignment?
- Was the data the RC PAT used in its analyses reasonably accurate, supported, and properly certified?
- Were internal controls in place and operating for the RC PAT?

BACKGROUND

The Secretary of Defense initiated Base Realignment and Closure (BRAC) 2005 on 15 November 2002. The Secretary of the Army established the office of 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 TABS 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 Deputy Assistant Secretary, Director of the Army National Guard, and Chief, Army Reserve established the RC PAT in July 2003 to assess the effects of BRAC 2005 on the Reserve Component facilities and functions that were below the BRAC threshold. Specific RC PAT guidance from the Director, Army National Guard and Chief, Army Reserve included:

- Recommending joint stationing solutions for cross-Service functions that enhance Army transformation.

- Relocating Army Reserve Component functions from leased property to established military facilities where appropriate.
- Enhancing Reserve Component training opportunities, readiness, and mobilization capabilities for the Army.
- Supporting Reserve Component and Army transformation initiatives, including logistics and personnel transformation.

A – PROCEDURES

OBJECTIVE

Did the Reserve Component Process Action Team use appropriate and effective procedures for identifying Reserve Component candidate facilities and installations to study for possible closure or realignment?

CONCLUSION

Yes. The RC PAT used appropriate procedures for identifying Reserve Component candidate facilities and functions to study for possible closure or realignment. At the start of the audit, we identified some areas where the RC PAT needed to strengthen procedures. We provided an interim report containing our results and suggested actions, and the RC PAT took action to sufficiently address the weaknesses we identified. We found no indications of procedural problems during the remainder of our audit.

Our detailed discussion of these conditions follows. Because our results are positive, we are not making any recommendations.

DISCUSSION

In this section we discuss three areas:

- Interim audit report.
- RC PAT actions.
- Procedural documents.

Interim Audit Report

We performed most of the work to answer this objective from February through June 2004 and provided the results to the TABS Group in a separate report (A-2004-0468-IMT, 24 August 2004, Audit of Reserve Component Process Action Team, Headquarters, DA). In that report we concluded that the procedures for identifying Reserve Component candidate facilities and installations to study were generally appropriate. The RC PAT

had developed procedures that permitted candidate facilities and installations to be identified and studied for possible closure or realignment. The team:

- Incorporated into the proposal development process the eight criteria DOD announced would be used for BRAC analysis.
- Coordinated with Reserve Component activities to encourage active participation.
- Assigned Reserve Component functional subject matter experts to the RC PAT.
- Held a series of introductory and in-process meetings to provide Reserve Component activities with tools, guidance, procedures, and the goals of the RC PAT process, and to train and assist the activities in drafting their proposals.
- Maintained a procedural document to describe the RC PAT policies for analyzing and determining recommendations for possible realignment and closure.

However, we identified some areas where the RC PAT needed to strengthen its procedures:

- Reserve Component activities responsible for developing proposal materials did not understand what they were to develop and when it was due because procedural documents (such as the process plan and flow diagram) were not updated and distributed to appropriate Reserve Component activities as changes in procedures occurred.
- Initial proposals were not properly completed and certified because the team's draft internal control plan did not sufficiently address certification requirements for the data used in developing proposals.
- Some proposals contained questionable requirements because they had not been fully evaluated at the time of our initial review.
- The process for identifying potential Reserve Component enclaves was not followed and was not progressing

adequately because the RC PAT had not developed and distributed specific procedures detailing what the enclave analysis required.

Our report included suggested actions to strengthen these procedures.

RC PAT Actions

The RC PAT addressed the suggested actions in our interim report. The team:

- Updated the procedural documents and assigned a team member to make sure the documents continued to be updated when procedures changed and distributed to responsible Reserve Component activities.
- Provided clarified guidance to appropriate Reserve Component officials in the form of additional meetings, e-mail, and discussions.
- Made sure senior leadership approved proposal requirements during the normal course of review and assessment.
- Established procedures to analyze existing and potential enclaves for reduction, expansion, or status quo. Also, the quality control checklist for the Cost of Base Realignment Actions model contained one question related to whether closures, deactivations, and enclaves were done correctly.

We reviewed the actions the RC PAT took and concluded they were sufficient to strengthen the overall RC PAT process. Therefore we have no further recommendations.

Procedural Documents

At the beginning of the audit, the TABS Group and RC PAT each maintained separate procedure documents and internal control plans. During the audit the documents were consolidated because overall BRAC procedures and management controls were applicable to Active Army and Reserve Component activities. The RC PAT established and maintained an appendix to the draft TABS Analytical Framework. The TABS Internal Control Plan included applicable management controls for the Active Army and Reserve Component. When applicable, the RC PAT

coordinated revisions to the TABS Internal Control Plan to account for RC PAT-unique requirements.

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B – DATA COLLECTION AND CERTIFICATION

OBJECTIVE

Was the data the Reserve Component Process Action Team used in its analyses reasonably accurate, supported, and properly certified?

CONCLUSION

Yes. The data the RC PAT used in its analyses was reasonably accurate based on the criteria we applied, adequately supported with appropriate evidentiary matter, and properly certified. Our review of the support for the critical data elements for 59 Reserve Component proposals identified differences in amounts reported and what was supported by documentation or audit results. However, the RC PAT took actions to mitigate the risk of using incorrect data by:

- Performing sufficient sensitivity analyses of the errors we identified and concluding that they did not materially affect the overall proposal recommendations.
- Providing our audit results to all activities that were responsible for preparing RC PAT proposals and directing the activities to review and, if necessary, correct and recertify the data for the proposals we did not include in our audit.
- Establishing a procedure for obtaining corrected and recertified data from the activities.

The RC PAT also took actions during the audit to ensure that Total Army Analysis personnel savings included in the proposal results were adequately documented and disclosed in the proposal write-ups.

These actions helped strengthen the support for the proposal recommendations before they were forwarded to the Office of the Secretary of Defense for BRAC consideration.

Our detailed discussion of these conditions follows on page 9. Because our results are positive, we are not making any recommendations.

BACKGROUND

During the audit we gave two information papers to the RC PAT that discussed the interim results of our data collection and certification review. Specifically:

- On 22 October 2004, we provided the status of our review and identified some areas of concern related to the completeness, consistency, and accuracy of the responses to the data elements the Reserve Component activities provided.
- On 18 November 2004, we provided our tentative results on the accuracy of specific data elements related to square footage, base operations costs, and facility renovation costs for each proposal we reviewed. We included suggested actions to correct the data and establish procedures for certifying and tracking corrections to the data.

DISCUSSION

In this section we discuss four areas:

- Data collection results.
- RC PAT actions.
- Recertification.
- Personnel savings.

Data Collection Results

We selected 10 Reserve Component activities (three Army Reserve Regional Readiness Commands and seven State National Guards) and reviewed the accuracy and support for the data elements for all 66 proposals the activities prepared. After our audit work, the Army dropped seven of these proposals from BRAC consideration for various reasons. Accordingly, the scope of our results discussed in this report is limited to the 59 proposals we reviewed that were in the Proposal Information Management System and forwarded to the Office of the Secretary of Defense for BRAC consideration as of 16 February 2005. In addition, in March 2005 the Office of the Secretary dropped some of the RC PAT proposals because they included State-

owned properties. We found that the critical data used for the proposals was generally supported, but sometimes not accurate.

Critical Data Elements

Although the RC PAT requested activities to submit data responses for 33 data elements, the team did not use the answers to most of the data elements because they were not critical for the development of the proposals or for determining whether the proposals would be included as Reserve Component BRAC recommendations to be forwarded to the Office of the Secretary of Defense. Therefore we limited our audit results to the three critical elements, which are related to the square footage of existing and required facilities.

Supporting Documentation

We found sufficient support for all critical data elements in the form of real property records, such as the Fiscal Inventory Stationing Plan and the Engineer Management Automation Army Reserve records.

Data Accuracy

Errors existed in the square footage reported in many of the proposals. We compared the facility square footage recorded in the proposal submissions that the Reserve Component units and States provided to the RC PAT with source data (such as Real Property Detail Reports, Facilities Inventory and Stationing Plan, Engineer Management Automation Army Reserve, and Inventory of Military Real Property records). We allowed a 10-percent tolerance between the amount reported and what was supported by source data. Our review showed that 33 of the 59 proposals had errors in square footage that exceeded the 10-percent tolerance for one or more of the three critical elements. Here are some examples:

Data Element	Proposal	Square Footage		Percent Under-reported
		Reported	Supported	
10 Existing Facility	Birmingham AFRC	63,585	148,708	57
	Chattanooga AFRC	14,500	44,866	68
29 Facilities Shutdown	East Houston AFRC	190,845	236,644	19
	Norman AFRC	213,847	324,720	34
31 Facility Requirement	Broken Arrow AFRC	157,561	235,362	33
	Metro Oklahoma City AFRC	158,454	226,835	30

AFRC = Armed Forces Readiness Center.

Most of the errors occurred because activities omitted outlying buildings (such as maintenance shops or grease racks), or they made calculation errors when they computed square footage. Activity personnel told us they were not aware they should include the outlying buildings.

We provided our review results to the RC PAT on 18 November 2004 so that the team could assess the risk of using the wrong square footage data in the RC PAT proposals and take corrective actions.

RC PAT Actions

The RC PAT mitigated the risk of using incorrect data by using our audit results to perform a sensitivity analysis on the proposals and directing the Reserve Component activities to correct the errors we identified. The team also shared our audit results with the Reserve Component activities we did not audit so they could review their proposals and correct any wrong data. These actions served to improve the overall accuracy of the data related to the proposals forwarded to the Office of the Secretary of Defense.

Sensitivity Analysis

The RC PAT performed a sensitivity analysis on the proposals that had data errors. The analysis compared the outcome of key proposal cost drivers—payback time, net present value, and one-time costs—for the proposals before and after correction of the data elements. Although some key cost drivers changed after

correcting the data, the analysis showed that the changes were not significant enough to affect the proposal recommendation.

For example, the payback time was reduced by one year, and the net present value and one-time costs changed by 14 and 6 percent, respectively after correction of some significant errors in the critical data elements for one proposal (Broken Arrow Armed Forces Readiness Center). These changes did not affect the proposal's overall recommendation. RC PAT personnel explained that none of the data errors we identified materially affected TABS recommendations to be forwarded to the Office of the Secretary of Defense.

Data Correction

The RC PAT instructed the Reserve Component activities where we performed the audit to correct, recertify, and resubmit the data we found was wrong. Because we found systemic errors in the square footage reported in the proposals, the RC PAT also shared our audit results with the Reserve Component activities we did not audit and instructed them to review their proposal data for accuracy and make corrections accordingly. The corrections helped improve the accuracy of the proposal data sent forward.

Data Certification and Recertification

During reviews of data support and accuracy, we found that the activities properly certified their data submissions to the RC PAT, except that some certifying officials did not hold the required military grade level that the TABS Internal Control Plan specified. We discuss this issue in Objective C (Internal Controls) beginning on page 14.

Also, initial RC PAT procedures did not include strong controls over data that Reserve Component activities changed or corrected. Team analysts entered changed data without ensuring that it was properly certified, tracked, and filed. During the audit the RC PAT established a procedure for the receipt and processing of resubmitted data and added the process to the TABS Internal Control Plan. The procedures should help ensure that all data resubmissions are properly controlled and documented.

Personnel Savings

The RC PAT used initiatives in Total Army Analyses 9 and 11 to support personnel savings applied to Reserve Component proposals. In support of the Army's transformation and force structure changes, the RC PAT developed a methodology to apply Total Army Analysis reductions from activities that were:

- Closing and were included in RC PAT proposals.
- Not closing, but were in close geographic proximity to activities included in RC PAT proposals.

The personnel savings related to the force structure adjustments significantly affected the payback time and net present value of several proposals. We reviewed the applications of the personnel savings and on 11 February 2005 provided the RC PAT with a suggested action to improve its methodology for documenting and including the savings in the proposals based only on geographic proximity. We also suggested that the RC PAT clarify the wording of the disclosure in each proposal to help avoid any misinterpretation of the stated savings. Team personnel agreed they would make the changes.

C – INTERNAL CONTROLS

OBJECTIVE

Were internal controls in place and operating for the Reserve Component Process Action Team?

CONCLUSION

Yes. In addition to the controls we discuss in Objective A (Procedures) and Objective B (Data Collection and Certification), the RC PAT had generally adequate controls in place and operating. We found adequate controls over the use of nondisclosure agreements, certification of data, documentation of meetings, use of protective markings, and certification of derived data.

Our detailed discussion of these conditions follows. Because our results are positive, we are not making any recommendations.

DISCUSSION

In this section we discuss these five areas:

- Nondisclosure agreements.
- Data certification.
- Meeting documentation.
- Protective markings.
- Derivative data certifications.

Nondisclosure Agreements

Use of nondisclosure agreements was generally adequate. In April 2003 the Under Secretary of Defense established that all participants in the BRAC 2005 process must sign a nondisclosure agreement before gaining access to the BRAC 2005 process. We reviewed the nondisclosure agreements at the 10 activities where we performed data validation audit work. All but one individual who had access to deliberative information had signed a nondisclosure agreement. When we reported the instance to the activity

and the RC PAT, personnel took action to correct the problem by ensuring that the activity removed the individual from the deliberative process.

Data Certification

According to BRAC guidance, all information used to develop realignment and closure recommendations must be certified as accurate and complete by persons in a position that included involvement in the preparation of the information. The TABS Internal Control Plan required proposal certification by senior ranking military personnel (colonel or above). However, because many of the Reserve Component activities responsible for submitting proposal data did not have personnel at the rank of colonel, the TABS Group revised the plan. Addendum 3 of the plan establishes that:

. . . a senior ranking official at the activity will sign the certification memorandum.

Meeting Documentation

In accordance with the internal control plan, the RC PAT established and maintained copies of minutes of all deliberative meetings. We reviewed selected minutes and found them to be accurate and adequately documented.

Protective Markings

All documents and correspondence appropriately included the required protective markings of “Draft Deliberative Document – For Discussion Purposes Only, Do Not Release Under FOIA.” The marking was in compliance with the TABS Internal Control Plan. We identified no material instances during the audit of documents and correspondence not appropriately marked.

Derivative Data Certifications

The RC PAT took actions during the audit to ensure that derivative data was based on calculations and formulas that were appropriately certified. The TABS Internal Control Plan required all data and information gathered from authoritative or official sources external to DOD to be certified as to the source and mathematical technique. It also required the proponent to provide a certification statement. We reviewed the certifications for derived data and concluded that they were appropriate.

GENERAL AUDIT INFORMATION

SCOPE AND METHODOLOGY

We conducted the audit:

- From February 2004 through April 2005 under project A-2003-IMT-0440.005.
- At the locations and activities listed in Annex B beginning on page 19.
- In accordance with generally accepted government auditing standards. We did not include a review of the system controls for data that was obtained from standard Army systems. When practical, we used source documents to draw audit conclusions. When it was not practical to use source documents because of distance or time constraints, we relied on systems data to draw conclusions about data accuracy.

The audit covered transactions representing operations current at the time of the audit.

To perform the audit and answer our objectives, we:

- Included only Army Guard and Army Reserve data (our review did not include any data elements or proposals for other Military Services).
- Reviewed pertinent Federal, DOD, and Army regulations and guidance to gain an understanding of procedures to be followed during the process.
- Interviewed key personnel assigned to the RC PAT and the organizations listed in Annex B.
- Observed RC PAT coordination meetings in Fort Dix, New Jersey; Kansas City, Missouri; Las Vegas, Nevada; Orlando, Florida; Providence, Rhode Island; Salt Lake City, Utah; and Savannah, Georgia.
- Selected three Army Reserve Regional Readiness Commands and seven State National Guards, visited the commands and State Guards, and reviewed the supporting

documentation for data included in all of the proposals the 10 activities submitted to the RC PAT. Our review at the 10 activities included 66 of the 146 RC PAT proposals that were in the Proposal Information Management System as of 10 November 2004. Only 59 of the proposals we reviewed and validated were current proposals in the system on 16 February 2005 when the RC PAT proposals were submitted to the Office of the Secretary of Defense. The remaining seven proposals had been dropped for various reasons.

- Determined the accuracy and support for data elements for the proposals we selected and reviewed and provided our results to the activities and the RC PAT. For key data elements (those related to square footage—elements 10, 29, and 31), we compared the facility square footage recorded in the proposal submissions that the Reserve Component units and States provided to the RC PAT with source data (such as Real Property Detail Reports, Facilities Inventory and Stationing Plan, Engineer Management Automation Army Reserve, and Inventory of Military Real Property records). To verify accuracy we allowed a 10-percent tolerance between the amount reported and what was supported by source data.
- Tested the accuracy and validity of the processes, methodology, assumptions, calculations, and data the RC PAT used.
- Tested the internal controls we considered relevant.

RESPONSIBILITIES AND RESOURCES

The RC PAT was established as a temporary organization under the direction of the Deputy Assistant Secretary of the Army for Infrastructure Analysis; Director, Army National Guard; and Chief, Army Reserve. The RC PAT was established to enable the Army to comply with the provisions of Public Law 101-510, as amended, and to effectively evaluate Reserve Component facilities.

The RC PAT is the coordinating point for Army Reserve Component data assessments, and recommendations regarding BRAC 2005. The RC PAT's responsibilities included:

- Examining the issues surrounding the realignment and closure of Reserve Component installations within the 50 States, the District of Columbia, and U.S. Commonwealths, territories, and possessions.
- Making recommendations concerning potential realignments and closures with a focus on subthreshold Reserve Component installations.

These responsibilities include conducting military value assessment of facilities and functions; evaluating BRAC alternatives; and developing, documenting, and providing input into BRAC recommendations consistent with DOD and Army force structure plans, the Army Stationing Strategy, and the requirements of Public Law 101-510, as amended. The RC PAT develops and manages the process for conducting analysis for all Reserve Component basing and joint Reserve Component use opportunities and scenarios that are outside the purview of the Joint Cross-Service Groups and the Director, TABS Group.

ACKNOWLEDGMENTS

These personnel contributed to the report: Edward Friar and Timothy Bixby (Audit Managers), Nancy McCauley (Auditor-in-Charge), Kathleen Anshant (Editor), and Carole Acornley, Angelika Bryant, Rose Christie, Lisa Curtis, Toni Fisher, William Harrison, James Hill, Gwinnette Kendrick, Elaine Kolb, Fred Lowenberg, Henry Pierce, Karen Rhoads, John Royals, Dennis Taylor, Kenneth West, and Michael Ziegler (Auditors).

We are sending copies of this report to the Director, Army National Guard and Chief, Army Reserve.

We will also make copies available to others upon request.

ACTIVITIES INCLUDED IN THE AUDIT

Reserve Component Process Action Team, Rosslyn, Virginia

Director, The Army Basing Study Group, Rosslyn, Virginia

National Guard Bureau, Arlington, Virginia

Office of the Chief, Army Reserve, Washington, DC.

U.S. Army Reserve Command, Fort McPherson, Georgia

Army Reserve Regional Readiness Commands

81st Regional Readiness Command, Birmingham, Alabama

90th Regional Readiness Command, Little Rock, Arkansas

99th Regional Readiness Command, Coropolis, Pennsylvania

National Guard Joint Forces Headquarters

Alabama National Guard, Birmingham, Alabama

Arkansas National Guard, Little Rock, Arkansas

Oklahoma National Guard, Oklahoma City, Oklahoma

Pennsylvania National Guard, Fort Indiantown Gap, Pennsylvania

Tennessee National Guard, Birmingham, Alabama

Texas National Guard, Austin, Texas

West Virginia National Guard, Camp Dawson, Kingwood, West Virginia

VERBATIM COMMENTS BY COMMAND

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REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
INSTALLATIONS AND ENVIRONMENT
 110 ARMY PENTAGON
 WASHINGTON, DC 20310-0200

SAIE (IA)

APR 21 2005

MEMORANDUM FOR OFFICE OF THE DEPUTY AUDITOR GENERAL,
 ACQUISITION AND LOGISTICS AUDITS, 3101 PARK CENTER DRIVE,
 ALEXANDRIA, VA 22303-1596

SUBJECT: Draft Audit Report of the Reserve Component Process Action Team, The
 Army Basing Study 2005

1. Reference: Audit Report A-2005-0XXX-ALT, the Reserve Component Process Action Team, The Army Basing Study 2005, dated XX April 2005.
2. We concur with the audit report in its entirety and consider the report accurate, balanced, fair, and complete. The Army Audit Agency Team contributed to enhancing our process and we are grateful for their professional assistance.
3. POC for the Reserve Components data is LTC Bernard J. Hyland. He can be reached at Bernard.hyland@hqda.army.mil, or by telephone (703) 588-0482.

Craig E. College
 Deputy Assistant Secretary of the Army
 Infrastructure Analysis

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