



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

DCN 9408

SAAG-IMT

17 August 2004

MEMORANDUM FOR The Director, The Army Basing Study Group

SUBJECT: Validation of Army Installation Capacity Data for Base Realignment and Closure 2005, Education and Training Joint Cross-Service Group (Project Code A-2003-IMT-0440.045), Audit Report: A-2004-0456-IMT

1. You asked us to validate Army installations' responses to the capacity data call that The Army Basing Study Group and six Joint Cross-Service Groups¹ will use for Base Realignment and Closure (BRAC) 2005 analyses. This is our report on the validation of Army capacity data call responses to questions the Education and Training Joint Cross-Service Group was interested in.
2. Generally, Army installations' certified responses to capacity data call questions in the samples we validated were adequately supported with appropriate evidentiary matter and were accurate based on the criteria we applied. However, in some instances Army installations could not support their responses to the questions and did not accurately answer all questions. Details of our validation are in enclosure 1. The scope of our validation for the Education and Training Joint Cross-Service Group capacity questions is in enclosure 2. A flowchart of the 2005 Army basing study process is in enclosure 3.
3. We discussed these results with key personnel at the Army installations. They took corrective actions for the problems we identified and submitted certified changes to the Study Group for answers we identified as requiring correction. We also discussed these results with the Army representative on the Education and Training Joint Cross-Service Group. Consequently, this report does not contain any recommendations and is not subject to the official command-reply process described in AR 36-2.

¹ The Study Group did not collect capacity data for a seventh group—the Intelligence Joint Cross-Service Group. Accordingly, we will report data validation results for that group to the Deputy Chief of Staff, G-2.

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4. We appreciate the courtesies and cooperation extended to us during the validation. If you have any questions or need additional information, please contact Lawrence Wickens at (703) 696-9769, Clarence Johnson at (410) 278-4287, or me at (703) 681-6020. We can also be contacted via e-mail at lawrence.wickens@aaa.army.mil, clarence.johnson@aaa.army.mil, or david.branham@aaa.army.mil.

FOR THE AUDITOR GENERAL:

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CF:

Office of the Inspector General, DOD
Army Representative, Education and Training Joint Cross-Service
Group (Mr. Robert Harrison)

**VALIDATION OF ARMY INSTALLATION CAPACITY DATA FOR
BASE REALIGNMENT AND CLOSURE 2005
EDUCATION AND TRAINING JOINT CROSS-SERVICE GROUP**

WHAT WE VALIDATED

You asked that we validate Army installations' responses to the capacity data call that The Army Basing Study Group and six Joint Cross-Service Groups will use for Base Realignment and Closure 2005 analyses. Our validation efforts focused on determining if responses were adequately supported and accurate. This enclosure summarizes the results of our validation efforts for Army capacity data that the Study Group collected, certified and provided to the Education and Training Joint Cross-Service Group. We will also include these results in our overall summary reports on the capacity data call and the 2005 Army basing study process.

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 at enclosure 3.

Enclosure 1

SCOPE AND METHODOLOGY

The Army's inventory included 88 installations that met the BRAC 2005 threshold for study. For the capacity data call, the Study Group sent each installation a total of 552 questions: 548 questions to answer, if applicable, and 4 questions pre-populated from Army databases. During our validation efforts, we visited 31 installations and validated responses to a sample of the 118 questions the Education and Training Joint Cross-Service Group was interested in: 10 questions that we judgmentally selected for validation at each installation we visited, plus a random selection of the remaining questions. (The number of capacity questions answered and the number of responses we validated at each installation is in enclosure 2.) We tested 344 of 1,280 total responses for adequacy of support and 296 responses for accuracy. We also reviewed all 2,378 responses to questions which the Education and Training Group was interested in that Army installations answered as "not applicable" to determine if that answer was appropriate. We did not validate Army installations' answers to the 56 Education and Training Group questions included in the supplemental capacity data call issued on 9 July 2004.

We conducted our review from April to July 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 installation answers using these specific criteria:

- For questions with a single answer and minimal support requirements, we did not 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 did not rely on computer-generated data to validate responses from Army corporate databases, but instead validated the accuracy of the data by comparison with installation source documents 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 administrators to obtain the evidence needed to answer our objectives.

We also evaluated installation compliance with the Study Group's Internal Control Plan, but we will address those results in our overall reports on the capacity data call and the 2005 Army basing study process.

OBJECTIVE AND CONCLUSION

We established one objective for our validation of Education and Training Joint Cross-Service Group capacity data. Here is that objective and our conclusion.

Objective: To determine if Army installations' certified responses to capacity data call questions in which the Education and Training Group had an interest were adequately supported with appropriate evidentiary matter and were accurate.

Conclusion: Generally, Army installations' certified responses to capacity data call questions the Education and Training Group was interested in were adequately supported with appropriate evidentiary matter and were accurate, based on the criteria we applied to responses in our samples. In addition, we concluded that "not applicable" responses were appropriate. However, we found some instances where Army installations could not support their responses to capacity questions and did not answer all questions accurately. We discussed the potential risk of using inaccurate or inconsistent data in the Education and Training Group's analyses with the group's Army representative. The representative responded that the Education and Training Group acted to mitigate the potential risk.

Adequate Support. Of the 344 responses we validated for adequacy of support, 301 responses were adequately supported with appropriate evidentiary matter. The 43 other responses were not adequately supported because Army installations submitted answers that differed from the supporting evidence. Responses to 4 questions frequently were not adequately supported (at more than 3 of the 31 installations):

- Maintenance facility, hangar and nose dock for which the base owns, controls or has access (no. 19).
- Facilities currently under construction (no. 22).
- Instructional facilities dedicated to specialized skills training (no. 97).
- Size of attributes that support specialized skill training (no. 98).

The Army installations we visited satisfactorily corrected most of the problems we identified with supporting documentation.

Accuracy. Of the 296 responses we validated for accuracy, 206 responses were accurate. Answers were not accurate for the remaining 90 questions primarily because Army installations inappropriately included or excluded data and/or attributes needed to correctly answer the questions. The same 4 questions with responses that frequently were not adequately supported also had installation responses that were frequently inaccurate (at more than 3 of the 31 installations). In addition, responses to five others questions were often inaccurate:

- Facility square footage (no. 11).
- Size of attributes for professional development education-owned facilities (no. 99).
- Number and associated facility condition of attributes for professional development education-owned facilities (no. 100).
- Gross acreage of base managed/controlled ground maneuver areas used for training (no. 150).
- Base managed/scheduled/controlled ground ranges/ground live fire ranges used for training (no. 157).

The Army installations we visited corrected the answers that were not accurate, recertified them, and resubmitted responses to the Study Group. The Study Group, in turn, provided the corrected and recertified responses to the Education and Training Group.

Potentially Misinterpreted. We also determined that Army installations may not have consistently interpreted and answered five questions (nos. 97, 98, 99, 100 and 157) in accordance with question

amplification and clarification. As discussed in the preceding paragraphs, question nos. 97 and 98 frequently were not supported or accurate, and question nos. 99, 100 and 157 frequently were not accurate. Consequently, we concluded that the Education and Training Group had reduced assurance that responses from all Army installations that answered these five questions were consistent and reliable.

Potential Risk. In our opinion, the Education and Training Group would have assumed a higher degree of risk if it used in its analyses Army responses that were frequently inaccurate, or responses to questions that Army installations did not consistently answer. We discussed the potential risk with the Army representative on the Education and Training Group to determine what—if any—actions the group needed to take for the nine questions we identified with systemic data problems. The Army representative responded that the Education and Training Group:

- Requested clarification from specific installations for five questions (nos. 97, 98, 99, 100 and 157).
- Will not use data in responses to question nos. 11, 19 and 22. Although the Army representative initially expressed a need for this data before the capacity data call, the representative said the data wouldn't be used in the Education and Training Group's analyses.
- Will review the data from question no. 150 for consistency and possible clarification because one of its subgroups plans to use the data. However, the group plans to use data from question no. 152 (utilization of grounds maneuver areas for training) for its primary capacity analyses and requested data clarification on use of grounds maneuver areas from specific installations.

In addition, the group requested data clarification for other questions from Army installations. Based on those responses, the group identified three questions with inaccurate data and issued replacement questions in the supplemental capacity data call on 9 July 2004.

In our opinion, these actions acknowledged the potential risk and should help mitigate the risk of using inaccurate or inconsistent data responses in the Education and Training Group's analyses.

**SCOPE OF VALIDATION FOR EDUCATION AND TRAINING
JOINT CROSS-SERVICE GROUP
CAPACITY QUESTIONS**

Installation/Activity	Education and Training Facilities*	Total Questions Answered	Judgmental Sample	Random Sample	Total Responses Validated**
Aberdeen Proving Ground	X	55	8	10	18
Anniston Army Depot		18	5	1	6
Blue Grass Army Depot		17	4	1	5
Corpus Christi Army Depot		29	7	9	16
Detroit Arsenal		5	3	1	4
Fort Belvoir	X	46	9	9	18
Fort Benning	X	59	9	4	13
Fort Bliss	X	90	10	9	19
Fort Bragg	X	58	10	5	15
Fort Campbell	X	60	10	5	15
Fort Drum	X	47	7	1	8
Fort Eustis	X	54	9	3	12
Fort Gordon	X	36	7	4	11
Fort Hood	X	47	7	6	13
Fort Huachuca	X	82	10	6	16
Fort Lee	X	47	9	1	10
Fort Lewis	X	44	6	5	11
Fort McCoy	X	56	9	5	14
Fort Rucker	X	79	6	9	15
Fort Sam Houston	X	57	9	7	16
Fort Shafter		21	6	1	7
Fort Stewart/Hunter Army Airfield	X	46	5	4	9
Lima Army Tank Plant		16	5	6	11
McAlester Army Ammunition Plant	X	21	5	4	9
Picatinny Arsenal		30	6	2	8
Radford Army Ammunition Plant		2	1	0	1
Red River Army Depot	X	17	6	3	9
Redstone Arsenal	X	52	7	4	11
Schofield Barracks	X	52	6	4	10
Tobyhanna Army Depot	X	23	7	3	10
Tripler Army Medical Center		14	3	1	4
Totals		1,280	211	133	344

* "X" represents installations that the Army representative identified as having education and training facilities.

** Responses to all questions selected judgmentally were validated for accuracy and adequacy of evidentiary matter. Responses to all questions selected randomly were validated for adequacy of support. When time permitted, we also validated the responses for accuracy.

Enclosure 2

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

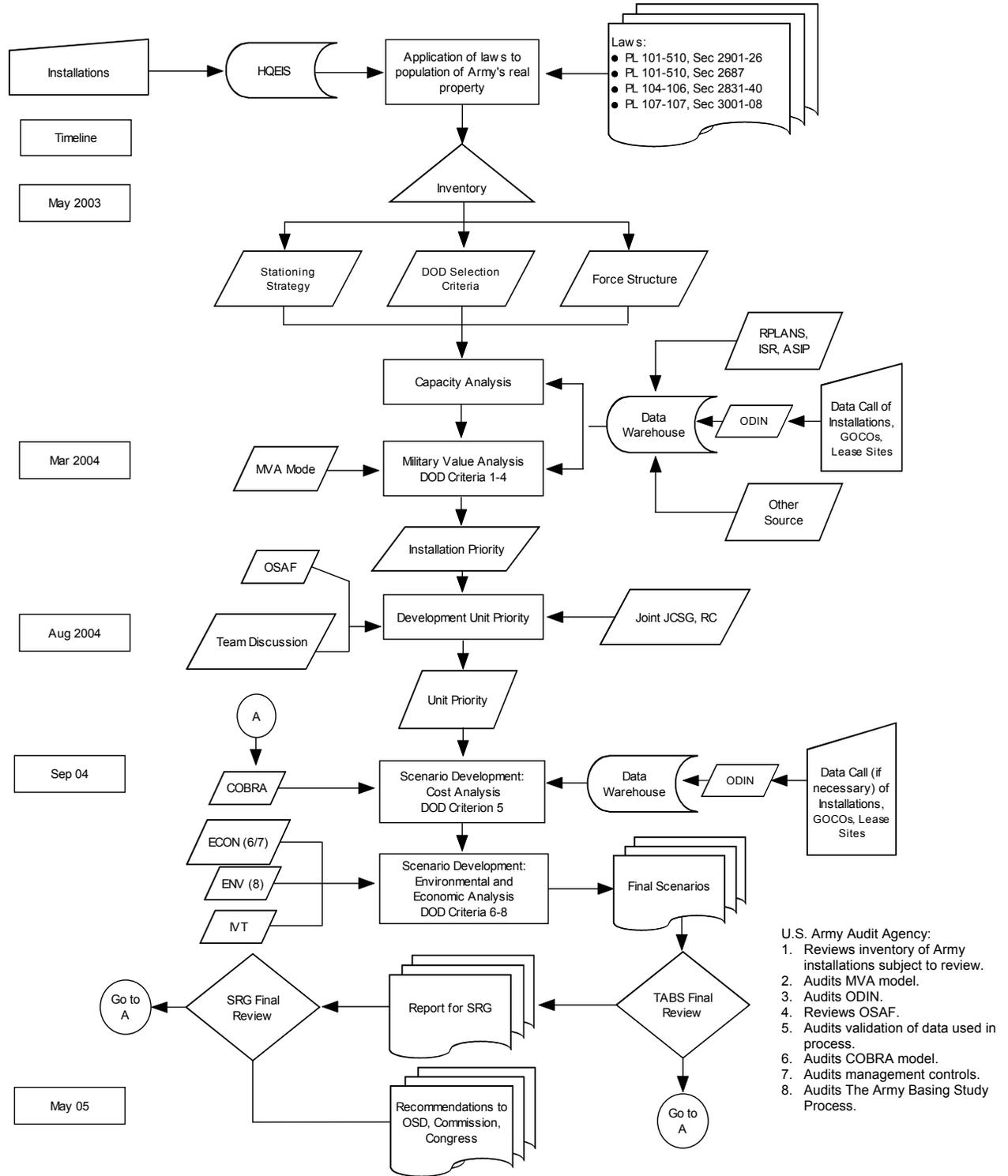
Acronyms and Abbreviations Used:

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 3