
March 15, 2005



Infrastructure and Environment

Defense Commissary Agency's Data
Call Submissions and Internal Control
Processes for Base Realignment and
Closure 2005
(D-2005-041)

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Acronyms

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
DeCA	Defense Commissary Agency
DoD OIG	Department of Defense Office of Inspector General
ICP	Internal Control Plan
JCSG	Joint Cross Service Group
JPAT 7	Joint Process Action Team Criteria Number 7
OSD	Office of the Secretary of Defense



INSPECTOR GENERAL
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March 15, 2005

MEMORANDUM FOR DIRECTOR, DEFENSE COMMISSARY AGENCY

SUBJECT: Report on Defense Commissary Agency's Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005 (Report No. D-2005-041)

We are providing this report for information and use. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

We appreciate the courtesies extended to the staff. Questions should be directed to Ms. Kimberley A. Caprio at (703) 604-9202 (DSN 664-9202) or Ms. Carol N. Gorman at (703) 604-9314 (DSN 664-9314). See Appendix C for the report distribution. The team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in black ink, appearing to read "Richard B. Jolliffe", is positioned above the printed name.

Richard B. Jolliffe
Acting Director
for Contract Management

Department of Defense Office of Inspector General

Report No. D-2005-041

March 15, 2005

(Project No. D2004-D000CB-0056)

Defense Commissary Agency's Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005

Executive Summary

Who Should Read This Report and Why? Office of the Secretary of Defense personnel responsible for deciding the realignment or closure of military installations based on the Base Realignment and Closure (BRAC) data calls, and Defense Commissary Agency management personnel should read this report. The report discusses the validity, integrity, and supporting documentation of the data provided by the Defense Commissary Agency to assist the Secretary of Defense in BRAC 2005 recommendations.

Background. BRAC 2005 is the formal process outlined in Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," as amended, under which the Secretary of Defense may realign or close military installations inside the United States and its territories. As part of BRAC 2005, the Under Secretary of Defense (Acquisition, Technology, and Logistics) issued "Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures," April 16, 2003, which stated that the Department of Defense Office of Inspector General would review the accuracy of the BRAC data and certification process.

The BRAC 2005 process was divided into the following data calls: capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions, Joint Process Action Team Criteria Number 7, and scenario specific. The supplemental capacity, military value, Cost of Base Realignment Actions, and Joint Process Action Team 7 data calls are collectively known as the second data call. We issued 14 site memorandums pertaining to the capacity analysis data call, and 4 site memorandums for the second data call. Each memorandum summarized site visit results. This report summarizes issues related to the data calls as of January 13, 2005, for the Defense Commissary Agency BRAC 2005 process.

The Defense Commissary Agency, headquartered at Fort Lee, Virginia, operates a worldwide chain of 273 commissaries to provide groceries to U.S. military personnel, retirees, and their families. The Defense Commissary Agency has three regional offices worldwide, which manage commissary operations. In addition, the Defense Commissary Agency maintains a Human Resources Department in Alexandria, Virginia, and the Nichols II building, a headquarters satellite office, in Hopewell, Virginia.

Results. We evaluated the validity, integrity, and supporting documentation of BRAC 2005 data and compliance with the Office of the Secretary of Defense and Defense Commissary Agency Internal Control Plans at 14 sites for the capacity analysis

data call, 4 sites for the second data call, and 1 site for the scenario specific data calls (see Appendix A for a list of judgmentally selected sites visited). As of our January 13, 2005, visit, the Defense Commissary Agency received and we reviewed responses to seven scenarios. Subsequent to our site visit, the Joint Process Action Team Criteria Number 7 group may request further changed responses; we will not be reviewing those responses. By the conclusion of our review, the Defense Commissary Agency resolved any data call questions that required changes or additional information. As a result, Defense Commissary Agency BRAC 2005 data call responses for the sites visited were supported, complete, and reasonable. In addition, the data collection processes generally complied with applicable internal control plans and the Defense Commissary Agency Internal Control Plans properly incorporated the Office of the Secretary of Defense Internal Control Plan. However, we identified an internal control weakness at one site visited, and internal control plan noncompliance at two sites. The internal control weakness and internal control plan noncompliance were not material and should not impact the reliability of the Defense Commissary Agency data for use in BRAC 2005 analysis.

Management Comments. We provided a draft of this report on February 18, 2005. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

Table of Contents

Executive Summary	i
Background	1
Objectives	3
Finding	
Defense Commissary Agency BRAC 2005 Data Call Submissions and Internal Control Processes	4
Appendixes	
A. Scope and Methodology	8
B. Prior Audit Coverage	16
C. Report Distribution	18

Background

BRAC 2005. Public Law 101-510, “Defense Base Closure and Realignment Act of 1990,” as amended, establishes the procedures under which the Secretary of Defense may realign or close military installations inside the United States and its territories. The law authorizes the establishment of an independent Commission to review the Secretary of Defense recommendations for realigning and closing military installations. The Secretary of Defense established and chartered the Infrastructure Executive Council and the Infrastructure Steering Group as the BRAC 2005 deliberative bodies responsible for leadership, direction, and guidance. The Secretary of Defense must submit recommendations to the independent Commission by May 16, 2005.

Joint Cross Service Groups. A primary objective of BRAC 2005, in addition to realigning base structure, is to examine and implement opportunities for greater joint activity. The Office of the Secretary of Defense (OSD) established seven Joint Cross Service Groups (JCSG): Education and Training, Headquarters and Support Activities, Industrial, Intelligence, Medical, Supply and Storage, and Technical. The JCSGs addressed issues that address common business-oriented support functions, examined functions in the context of facilities, and developed closure and realignment recommendations based on force structure plans of the Armed Forces and on selection criteria. To analyze the issues, each JCSG developed data call questions to obtain information about the functions that they reviewed.

BRAC Data Calls. The BRAC 2005 process was mandated for the United States and its territories and was divided into the following data calls: capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions (COBRA), Joint Process Action Team Criteria Number 7 (JPAT 7), and scenario specific. The supplemental capacity, military value, COBRA, and JPAT 7 data calls are collectively known as the second data call. The Services, Defense agencies, and Defense-wide Organizations used either automated data collection tools or a manual process to collect data call responses. Specifically, the data calls were to accomplish the following:

- The capacity analysis data call gathered data on infrastructure, current workload, surge requirements, and maximum capacity.
- The supplemental capacity data call clarified inconsistent data gathered during the initial capacity analysis data call.
- The military value data call gathered data on mission requirements, land and facilities, mobilization and contingency, and cost and manpower.
- The COBRA data call gathered data to develop costs associated with realigning or closing specific functions or bases.

-
- The JPAT 7 data call gathered data to assess the community’s ability to support additional forces, missions, and personnel associated with individual scenarios.¹
 - The scenario specific data calls gathered data related to scenarios for realignment or closure.

Department of Defense Office of Inspector General Responsibility. The “Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures,” April 16, 2003, required the Department of Defense Office of Inspector General (DoD OIG) to provide internal control plan (ICP) development and implementation advice, review the accuracy of BRAC data, and evaluate the data certification processes. In addition, the memorandum required DoD OIG personnel to provide assistance as needed to the JCSGs and DoD Components. This report summarizes the results of the DoD OIG efforts related to the Defense Commissary Agency (DeCA) BRAC 2005 process.

ICPs. ICPs outlined management controls designed to provide accountability for information used in the BRAC 2005 process. Before the BRAC data calls were released, OSD required the JCSGs, Services, and Defense agencies to prepare ICPs that incorporated and supplemented the OSD ICP. The OSD ICP was distributed under the Under Secretary of Defense (Acquisition, Technology, and Logistics) memorandum “Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures,” April 16, 2003. The original DeCA ICP, “Defense Commissary Agency Internal Control Plan for 2005 Base Realignment and Closure Process,” dated December 31, 2003, was updated on July 20, 2004. The update was necessary because DeCA changed its data collection tool as it considered the tool used for the second data call to be more user-friendly. For the second and scenario specific data calls, DeCA used the July 20, 2004, ICP.

DeCA. With headquarters at Fort Lee, Virginia, DeCA operates a worldwide chain of 273 commissaries to provide groceries to U.S. military personnel, retirees, and their families. DeCA performs operational management on a regional basis with three regions headquartered in Norfolk, Virginia; Sacramento, California; and Kapaun Air Station, Germany.² Of the 273 commissaries, all but 7 are located on a DoD installation. In addition to the commissaries and regional offices, DeCA maintains a Human Resources Department in Arlington, Virginia, and the Nichols II building, in Hopewell, Virginia. We visited 14 sites for the capacity analysis data call, 4 sites for the second data call, and 1 site for the scenario specific data call. See Appendix A for a list of sites visited and question numbers reviewed for each data call.

¹A scenario is a description of one or more potential closure or realignment actions identified for formal analysis by either a JCSG or a Military Department.

² During the data call reviews, DeCA had a fourth regional office, the Midwest Region, headquartered in San Antonio, Texas. Therefore, the audit team reviewed BRAC 2005 data for this regional office. This regional office has now organizationally merged with the Eastern Region to create DeCA East.

Objectives

The overall objective of the audit was to evaluate the validity, integrity, and supporting documentation of data that DeCA collected and submitted for the BRAC 2005 process. In addition, we evaluated whether DeCA complied with the OSD and DeCA ICPs. This report is one in a series on data call submissions and internal control processes for BRAC 2005. See Appendix A for a discussion of the audit scope and methodology and review of the management control program related to the objectives. See Appendix B for prior coverage.

Defense Commissary Agency BRAC 2005 Data Call Submissions and Internal Control Processes

By the conclusion of our review, DeCA resolved any data call questions that required changes or additional information. As a result, DeCA BRAC 2005 data call responses for the sites visited were supported, complete, and reasonable. In addition, the DeCA sites generally complied with the ICPs and the DeCA ICPs properly incorporated the OSD ICP. However, during the second data call, we identified an internal control weakness at one of the sites visited and ICP noncompliance at two of the sites visited.

- The ICPs did not clearly require separation of duties among the DeCA personnel involved in the data call submissions. Despite that lack of clear guidance, only the Eastern Region failed to properly separate duties.
- DeCA Headquarters and the Eastern Region did not consistently provide the required information when certifying their responses.

The internal control weakness and ICP noncompliance were not considered material and should not impact the reliability of the DeCA data for use in BRAC 2005 analysis.

DeCA BRAC 2005 Data Call Submissions

By the conclusion of our review, DeCA resolved any data call questions that required changes or additional information. As a result, DeCA BRAC 2005 data call responses for the sites visited were supported, complete, and reasonable. For the capacity analysis, second, and scenario specific data calls, DeCA provided either an answer or a “Not Applicable” response to the questions. A “Not Applicable” response was provided when either DeCA management or the specific site determined that the question did not apply to the location. To ensure accuracy, we compared the DeCA responses to supporting documentation and reviewed the responses to ensure reasonableness and completeness.

Capacity Analysis Data Call. By the conclusion of our review, DeCA resolved any data call questions that required changes or additional information. As a result, DeCA capacity analysis data call responses for the sites visited were supported, complete, and reasonable. Specifically, the answers were supported, complete, and reasonable; and the “Not Applicable” responses were reasonable. The OSD BRAC office sent DeCA Headquarters 753 capacity analysis data call questions. DeCA BRAC officials reviewed those questions and selected specific questions to forward to each DeCA site. DeCA BRAC officials forwarded 79 questions to DeCA Headquarters;³ 43 questions to each of the 3 regional

³ DeCA Headquarters used information from the Nichols II building and the Human Resources Department to complete its responses.

offices located in the continental United States; and 6 questions to each of the 188 commissaries located in the continental United States, Hawaii, Alaska, Puerto Rico, and Guam. These questions were either answered or determined to be not applicable by the site. We evaluated the responses and supporting documentation at DeCA Headquarters, the 3 regional offices, and 10 judgmentally selected commissaries. At the sites visited, we identified responses lacking reasonable support and responses that were inconsistent with the support provided. Based upon our review and discussions with DeCA BRAC officials, the DeCA sites processed change adjudications⁴ and provided supporting documentation to correct each of the issues raised. We verified and concurred with the changes. DeCA BRAC officials stated that they would forward the changed responses to the OSD BRAC Office. However, we did not verify that the responses made it into the OSD Database.

Second Data Call. By the conclusion of our review, DeCA resolved any data call questions that required changes or additional information. As a result, DeCA second data call responses for the sites visited were supported, complete, and reasonable, with the exception of Headquarters and Support Activities military value questions 1907⁵ and 1908⁶ because we were unable to validate the steps taken to generate the responses. Specifically, the answers were supported, complete, and reasonable; and the “Not Applicable” responses were reasonable. The JCSGs sent questions to DeCA Headquarters. DeCA BRAC officials reviewed those questions and selected specific questions to forward to each site. DeCA BRAC officials forwarded questions to the following sites: DeCA Headquarters, the Nichols II building, the Human Resources Department, the three regional offices, seven stand-alone⁷ commissaries, and the six commissaries located in the National Capital Region. Specifically, DeCA BRAC officials forwarded 56 questions to DeCA Headquarters; 46 questions to the Nichols II building; 64 questions to the Human Resources Department; and based on their geographical location, 66 to 85 questions to the regional offices and 5 to 44 questions to the commissaries. Sites either answered or determined the questions to be not applicable.

We evaluated the responses for each site and identified responses lacking reasonable support and responses that were inconsistent with the support provided. Based upon our review and discussions with DeCA BRAC officials, the DeCA sites processed change adjudications and provided supporting documentation to correct each of the issues raised. We verified and concurred with the changes. DeCA BRAC officials stated that they would forward the changed responses to the OSD BRAC Office. However, we did not verify that the responses made it into the OSD Database.

⁴ A change adjudication is the process for amending and documenting the correction of a certified response in the BRAC data.

⁵ The question asks for the number of meetings between an organization’s senior officials, including flag officers, and senior officials from another organization located in the Washington, D.C. area.

⁶ The question asks for the number of meetings between an organization’s senior officials, including flag officers, and members of Congress or their staffs.

⁷ A stand-alone commissary is a commissary, leased or owned, that is not located on a military installation.

During the January 13, 2005, scenario specific site visit, we reviewed JPAT 7 questions from an errors and omissions list prepared by the JPAT 7 group for the DeCA responses that were either left blank or seemed out of the ordinary. We evaluated responses for each applicable site and identified responses lacking reasonable support and responses that were inconsistent with the support provided. Based upon our review and discussions with DeCA BRAC officials, the DeCA sites processed change adjudications and provided supporting documentation to correct each of the issues raised. We verified and concurred with the changes. DeCA BRAC officials stated that they would forward the changed responses to the OSD BRAC Office. However, we did not verify that the responses made it into the OSD Database. Subsequent to our site visit, the JPAT 7 group may request further changed responses; we will not be reviewing those responses.

Scenario Specific Data Calls. By the conclusion of our review, DeCA resolved any data call questions that required additional information. As a result, DeCA scenario specific data call responses for the sites visited were supported, complete, and reasonable. OSD forwarded seven scenario specific data calls only to DeCA Headquarters. We evaluated the responses and supporting documentation and identified responses lacking reasonable support. Based upon our review and discussions with DeCA BRAC officials, DeCA provided supporting documentation to correct each of the issues raised. We verified and concurred with the changes. The changes did not require an update to the scenario specific responses.

Internal Control Processes

The DeCA sites generally complied with the DeCA ICPs and the DeCA ICPs properly incorporated the OSD ICP. However, during the second data call, we identified an internal control weakness at one of the sites visited and ICP noncompliance at two of the sites visited. We evaluated compliance with DeCA ICPs at 14 sites for the capacity analysis data call, 4 sites for the second data call, and 1 site for the scenario specific data call. We ensured that the DeCA ICPs incorporated the OSD ICP and evaluated whether sites completed nondisclosure agreements, properly maintained e-mail information, appropriately marked and safeguarded BRAC data, and maintained complete BRAC data files.

Completeness of ICPs. Both DeCA ICPs outlined internal controls to adequately provide accountability for DeCA information to include defining BRAC 2005 responsibilities of DeCA organizations and control mechanisms to safeguard DeCA BRAC information. In addition, the ICPs identified required documentation to justify changes made to data and information received from subordinate levels of the organization. However, neither the OSD ICP, nor the two DeCA ICPs required separation of duties as a basic premise of sound internal controls. Specifically, the DeCA ICPs did not require that different persons be responsible for answering, reviewing, and certifying data call responses. Despite the lack of clear guidance, only the Eastern Region failed to properly separate duties, and had a single individual certify the data call responses as the responder, reviewer, and certifying official. However, we determined the Eastern Region responses and support were reasonable; therefore, we consider the internal control weakness to be immaterial.

Compliance with ICPs. DeCA sites were generally compliant with the ICP procedures with the exception of DeCA Headquarters and the Eastern Region. DeCA sites completed nondisclosure agreements, properly maintained e-mail information, appropriately marked and safeguarded BRAC data, and maintained complete BRAC data files. The ICP procedures required that each response have a certification page that included the signature of the answerer, reviewer, and certifying official and the certification date. We determined that DeCA Headquarters personnel did not properly date the certification pages and the Eastern Region responders did not consistently sign the certification pages. Despite the lack of dates and signatures, the Eastern Region and DeCA Headquarters' responses and support were reasonable; therefore, we consider the noncompliance with ICP procedures to be immaterial.

Conclusion

By the conclusion of our review, DeCA resolved any data call questions that required changes or additional information. As a result, DeCA BRAC 2005 data call responses for the sites visited were supported, complete, and reasonable. In addition, the data collection processes generally complied with applicable internal control plans and the DeCA ICPs properly incorporated the OSD ICP. However, we identified an internal control weakness at one site visited, and internal control plan noncompliance at two sites. We consider the internal control weakness and ICP noncompliance to be immaterial and therefore will not impact the reliability of the DeCA BRAC 2005 data.

We discussed our findings with DeCA management after each data call and upon the completion of the audit. DeCA management concurred with our findings.

Appendix A. Scope and Methodology

We evaluated the validity, integrity, and supporting documentation of DeCA BRAC 2005 data. The evaluation included comparing responses to supporting documentation and reviewing “Not Applicable” responses to determine whether they were reasonable and not default “Not Applicable” responses.⁸ Questions required either an answer or a “Not Applicable” response; a “Not Applicable” response was provided when either DeCA BRAC officials or the specific site determined that the question did not apply to the location. However, we did not verify if responses made it into the OSD Database. We evaluated whether the DeCA ICPs incorporated the requirements of the OSD ICP. We also evaluated site data collection processes to determine whether they were in compliance with the DeCA ICPs by completing nondisclosure agreements and properly maintaining e-mail information and collecting, marking, safeguarding, and maintaining BRAC data. In addition, we interviewed the personnel responsible for answering, reviewing, and certifying the responses to the data calls.

Capacity Analysis Data Call. The OSD BRAC Office sent DeCA Headquarters 753 capacity analysis data call questions. DeCA BRAC officials reviewed those questions and selected specific questions to forward to each DeCA site. DeCA BRAC officials forwarded 79 questions to DeCA Headquarters; 43 questions to each of the 3 regional offices located in the continental United States; and 6 questions to each of the 188 commissaries located in the continental United States, Hawaii, Alaska, Puerto Rico, and Guam. We did not validate the selection process or the questions not forwarded to the sites.

We evaluated the data call responses at each DeCA site visited. We visited DeCA Headquarters; the three regional offices in the continental United States; and because of time constraints, we judgmentally selected four commissaries in the Eastern Region, three in the Midwest Region, and three in the Western Pacific Region to visit. We selected these commissaries because of their proximity to the regional offices. We issued 14 site memorandums to summarize the site visit results. Table 1 identifies the questions reviewed at each site.

⁸ The automated data collection tool, Web-based Information Data Gathering Entry Tool, used by DeCA originally marked all responses as “Not Applicable.”

Table 1. Capacity Analysis Data Call Questions Reviewed

DeCA Site	Question	
	Answered	Not Applicable
DeCA Headquarters, Fort Lee, Virginia	22, 27, 97-98, 106, 112, 301-302, 305, 311, 313-314, 316-322, 324-330, 347, 355, 363, 366, 371, 383, 386-387, 393, 446, 448, 461-462, 464-468, 471, 480, 482, and 582	23-24, 99-100, 105, 109, 111, 304, 310, 315, 350, 352, 354, 356, 358, 360, 362, 364-365, 369, 372, 376, 378-379, 381-382, 384-385, 460, 463, and 479
Eastern Region, Virginia Beach, Virginia	97-98, 311, 316, 325, 330, 347, 371, 386-387, and 393	23-24, 99-100, 111, 301-302, 304-305, 310, 315, 317, 350, 352, 354, 356, 358, 360, 362, 364-366, 372, 376, 378-379, 382, 384-385, 446, 460, and 479
Midwest Region, San Antonio, Texas	97-98, 311, 316, 325, 330, 347, 371, 386-387, and 393	23-24, 99-100, 111, 301-302, 304-305, 310, 315, 317, 350, 352, 354, 356, 358, 360, 362, 364-366, 372, 376, 378-379, 382, 384-385, 446, 460, and 479
Western Pacific Region, Sacramento, California	97-98, 311, 325, 330, 347, 371, 386-387, and 393	23-24, 99-100, 111, 301-302, 304-305, 310, 315-317, 350, 352, 354, 356, 358, 360, 362, 364-366, 372, 376, 378-379, 382, 384-385, 446, 460, and 479
Camp Pendleton Commissary, Camp Pendleton, California	330 and 477	302, 304, 460, and 479
Fort Belvoir Commissary, Fort Belvoir, Virginia	330 and 477	302, 304, 460, and 479
Fort Sam Houston Commissary, Fort Sam Houston, Texas	330 and 477	302, 304, 460, and 479

DeCA Site	Question	
	Answered	Not Applicable
Lackland Air Force Base Commissary, Lackland Air Force Base, Texas	330 and 477	302, 304, 460, and 479
Little Creek Naval Amphibious Base Commissary, Little Creek Naval Amphibious Base, Virginia	330 and 477	302, 304, 460, and 479
Miramar Marine Corps Air Station Commissary, Miramar Marine Corps Air Station, California	330 and 477	302, 304, 460, and 479
Norfolk Naval Station Commissary, Norfolk Naval Station, Virginia	330 and 477	302, 304, 460, and 479
Quantico Marine Corps Base Commissary, Quantico Marine Corps Base, Virginia	330 and 477	302, 304, 460, and 479
Randolph Air Force Base Commissary, Randolph Air Force Base, Texas	330 and 477	302, 304, 460, and 479
San Diego Naval Base Commissary, San Diego Naval Base, California	330 and 477	302, 304, 460, and 479

Second Data Call. The JCSGs sent DeCA Headquarters: 41 Headquarters and Support Activities JCSG military value questions (1900 through 1927, 1947 through 1957, and 1961 through 1962); 12 Headquarters and Support Activities JCSG supplemental capacity questions (4072 through 4074, 4079 through 4081, 4096, and 4099 through 4103); 1 Education and Training JCSG supplemental capacity question (4000); 5 Medical JCSG supplemental capacity questions (4242 through 4246); 8 COBRA questions (1500 through 1507); and 22 JPAT 7 (1400 through 1421) questions.⁹ DeCA BRAC officials reviewed those questions and selected specific questions to forward to each DeCA site. We did not validate the selection process or the questions not forwarded to the sites. However, DeCA complied with the OSD requirement to have all stand-alone facilities, which included leased facilities, answer JPAT 7 and COBRA data call questions.

The DeCA BRAC officials forwarded questions to DeCA Headquarters, the Nichols II building, the Human Resources Department, the three regional offices, seven stand-alone commissaries, and six commissaries within the National Capital Region. Specifically, the DeCA BRAC officials forwarded DeCA Headquarters

⁹ The JPAT 7 group made the decision to replace JPAT 7 questions 1418 and 1419 with JPAT 7 questions 1420 and 1421.

56 questions; the Nichols II building 46 questions; the Human Resources Department 64 questions; and based on their geographical location, the regional offices 66 to 85 questions; and the commissaries 5 to 44 questions.

Because of time and funding constraints, we judgmentally selected to visit only DeCA Headquarters and the three regional offices. We considered this sufficient because, for the second data call, DeCA Headquarters had the responses and supporting documentation for Headquarters, the Nichols II building, and the Human Resources Department. The regional offices had the responses and supporting documentation for the regional office and the responding commissaries within their respective region. For the DeCA Western Pacific Region commissaries, we initially reviewed two commissaries, McClellan and Barbers Point, then expanded our scope to include three additional commissaries, March Air Reserve Base, Moffett Field, and Ord Community. For the additional commissaries, we limited our review to selected questions that contained errors during our initial review of McClellan and Barbers Point Commissaries. In addition, we followed up on outstanding issues from the capacity analysis data call at all sites visited during the second data call. We evaluated the following at each site visited:

- **DeCA Headquarters:** 56 DeCA Headquarters questions; 64 Human Resources Department questions; and 46 Nichols II Building questions, as well as questions 329 and 477 from the capacity analysis data call.
- **Eastern Region:** 85 Eastern Region questions and 5 for each National Capital Region Commissary.
- **Midwest Region:** 82 Midwest Region questions and 44 Harrison Village Commissary questions, as well as questions 311, 316, 330, 386, and 387 that remained unresolved from the capacity analysis data call.
- **Western Pacific Region:** 66 Western Pacific Region questions; 27 Barbers Point Commissary questions; 15 March Air Reserve Base Commissary questions; 27 McClellan Commissary questions; 7 Moffett Field Commissary questions; and 15 Ord Community Commissary questions, as well as questions 311, 325, 330, 347, 371, 386, 387, and 393 from the capacity analysis data call.

We issued four site memorandums to summarize the site visit results. Table 2 identifies the questions reviewed at each site.

Table 2. Second Data Call Questions Reviewed

DeCA Site	Question	
	Answered	Not Applicable
DeCA Headquarters, Fort Lee, Virginia	1905, 1907-1911, 1913-1917, 1961-1962, and 4080-4081	1900, 1904, 1906, 1912, 1918-1927, 1947-1957, 4000, 4072-4074, 4079, 4096, 4099-4103, and 4242-4246
DeCA Human Resources Department, Arlington, Virginia	1505, 1909-1911, 1918, and 4096	1500-1504, 1506-1507, 1900, 1904-1908, 1912-1917, 1919-1927, 1947-1957, 1961-1962, 4000, 4072-4074, 4079-4081, 4099-4103, and 4242-4246
Nichols II, Hopewell, Virginia	1400-1417, 1420-1421, 1501, 1503-1505, and 4096	1500, 1502, 1506-1507, 4000, 4072-4074, 4079-4081, 4099-4103, and 4242-4246
Eastern Region, Virginia Beach, Virginia	1400-1417, 1501, 1504-1505, 1911-1914, 1916, 4080, and 4096	1500, 1502-1503, 1506-1507, 1900-1910, 1915, 1917-1927, 1947-1957, 1961-1962, 4000, 4072-4074, 4079, 4081, 4099-4103, and 4242-4246
Midwest Region, San Antonio, Texas	1400-1417, 1501, 1504-1505, 1911, 1916, and 4096	1500, 1502-1503, 1506-1507, 1900, 1904-1910, 1912-1915, 1917-1927, 1947-1957, 1961-1962, 4000, 4072-4074, 4079-4081, 4099-4103, and 4242-4246
Western Pacific Region, Sacramento, California	1400-1417, 1501, 1504-1505, 1911, 1913-1917, 1950, 4080, and 4096	1500, 1502-1503, 1506-1507, 1900, 1904-1910, 1912, 1918-1927, 1947-1949, 1951-1957, and 1961-1962
Andrews Air Force Base Commissary, Andrews Air Force Base, Maryland(V-G.1, p2, bullet 2)	4099-4103(V-G.1, p2, bullet 2)	

DeCA Site	Question	
	Answered	Not Applicable
Barbers Point Commissary, Kapolei, Hawaii	1400-1417, 1501, 1504-1505, and 4096	1500, 1502-1503, and 1506-1507
Bolling Air Force Base Commissary, Bolling Air Force Base, District of Columbia	4099-4103	
Fort Belvoir Commissary, Fort Belvoir, Virginia	4099-4103	
Fort Myer Commissary, Fort Myer, Virginia	4099-4103	
Harrison Village Commissary, Indianapolis, Indiana	1400-1417, 1501, 1504-1505, and 4096	1500, 1502-1503, 1506-1507, 4000, 4072-4074, 4079-4081, 4099-4103, and 4242-4246
March Air Reserve Base Commissary, Riverside, California	1401, 1405, 1410, 1412-1414, 1416, 1501, and 1504-1505	1500, 1502-1503, and 1506-1507
McClellan Commissary, McClellan, California	1400-1417, 1501, 1504-1505, and 4096	1500, 1502-1503, and 1506-1507
Moffett Field Commissary, Moffet Field, California	1401, 1405, 1410, 1412-1414, and 1416	
Ord Community Commissary, Monterey, California	1401, 1405, 1410, 1412-1414, 1416, 1501, and 1504-1505	1500, 1502-1503, and 1506-1507
Quantico Marine Corps Base Commissary, Marine Corps Base Quantico, Virginia	4099-4103	
Walter Reed Army Medical Center Commissary, Silver Spring, Maryland	4099-4103	

At DeCA Headquarters, we evaluated the reasonableness of all second data call responses submitted by the DeCA Regional offices. Supporting documentation was not available at Headquarters, so we were unable to validate the response against the support. Instead, we considered whether the response appeared reasonable for the site. The responses for Kodiak Commissary questions 1420 and 1421 and Western Pacific Region question 1917 appeared unreasonable, and DeCA BRAC personnel contacted the sites and processed change adjudications for these questions and requested that the site forward supporting documentation.

However, we did not do the following:

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- Verify the accuracy of supporting documentation for Headquarters and Support Activities JCSG military value questions 1907 and 1908, and Headquarters and Support Activities JCSG supplemental capacity questions 4099 through 4103. This was because the supporting documentation requested, such as Microsoft Outlook calendars and expert memorandums, could not be validated.
 - Compare the Nichols II building responses for JPAT 7 questions to supporting documentation. OSD guidance allowed Defense agencies to use the nearest installation's JPAT 7 answers. Therefore, because of its close proximity to Fort Lee, the Nichols II building submitted Fort Lee's responses. However, we did review Nichols II building responses to ensure that the responses matched those submitted by Fort Lee.
 - Validate the responses to JPAT 7 questions 1420 and 1421 during visits to DeCA Regional offices. The OSD BRAC Office replaced JPAT 7 questions 1418 and 1419 with JPAT 7 questions 1420 and 1421, and with the exception of the Nichols II building, sites did not receive the replacement questions before our site visits. Therefore, we did not validate those responses.

Because we were unable to review the responses to JPAT 7 questions 1420 and 1421 while at the regional offices, we reviewed the regional and commissary responses to those questions during the DeCA headquarters site visit.

Scenario Specific Data Calls. As of our site visit on January 13, 2005, DeCA Headquarters had received seven scenario specific data calls from OSD and submitted responses. We evaluated the responses as well as followed up on outstanding issues from the second data call. We also reviewed JPAT 7 questions from the January 3, 2005, errors and omissions list prepared by the JPAT 7 group for the DeCA responses that were either left blank or seemed out of the ordinary. The following identifies the questions reviewed at DeCA Headquarters:

- Headquarters and Support Activities JCSG Scenario Specific Data Calls 0029,¹⁰ 0030, 0031, 0088, 0096, 0097, and 0109;
- Barber's Point Commissary JPAT 7 errors and omissions question 1403;
- Eastern Region JPAT 7 errors and omissions questions 1405 and 1420;
- Harrison Village Commissary JPAT 7 errors and omissions question 1415;
- Kodiak Commissary JPAT 7 errors and omissions questions 1405, 1406, and 1415, and questions 1420 and 1421 which were outstanding from the second data call;

¹⁰ The JCSG followed up on Headquarters and Support Activities scenario specific data call 0029 and asked DeCA to submit the same information for a secondary site; a separate question number was not provided. Therefore, we did not count it as a separate scenario specific question.

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- Moffett Field Commissary JPAT 7 errors and omissions questions 1405 and 1406;
 - Midwest Region JPAT 7 errors and omissions question 1406;
 - Nichols II Building JPAT 7 errors and omissions question 1410;
 - Ord Community Commissary JPAT 7 errors and omissions question 1405; and
 - Western Pacific question 1917, which was outstanding from the second data call.

We performed this audit from February 2004 through February 2005 in accordance with generally accepted government auditing standards.

Use of Computer-Processed Data. We did not test the accuracy of the computer-processed data used to support an answer to a data call question because of time constraints. Potential inaccuracies in the data could impact the results. We did not review the Web-based Information Data Gathering Entry Tool or data gathering tool¹¹ data collection tools used by DeCA. However, the DeCA BRAC data was certified by the appointed certifying official as accurate and complete to the best of the certifier's knowledge and belief, and the Air Force Audit Agency evaluated the Web-based Information Data Gathering Entry Tool and identified no material issues.

Government Accountability Office High-Risk Area. The Government Accountability Office has identified several high-risk areas in DoD. This report provides coverage of the Management of Federal Real Property and DoD Support Infrastructure Management high-risk areas.

Management Control Program Review

We did not review the DeCA management control program because its provisions were not deemed applicable to the one-time data collection process. However, we evaluated the DeCA internal controls for preparing, submitting, documenting, and safeguarding information associated with the BRAC 2005 data calls, as directed by the applicable ICPs. Specifically, we reviewed procedures that DeCA used to develop, submit, and document its data call responses. In addition, we reviewed the controls implemented to safeguard the premature disclosure of DeCA BRAC data before responses were forwarded to the OSD BRAC Office. Internal controls were adequate as they applied to the audit objective (see finding for additional details).

¹¹ A modified Microsoft Access tool for those not using an automated data collection tool.

Appendix B. Prior Audit Coverage

The following DoD IG memoranda and Air Force audit report have been issued related to DeCA BRAC 2005.

DoD IG

Site Memorandums

DoD IG Memorandum, "Audit on the Second Data Call Submission for Headquarters, Defense Commissary Agency for Base Realignment and Closure 2005," October 29, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From Defense Commissary Agency Western Pacific Region to Defense Commissary Agency Headquarters for Base Realignment and Closure 2005," October 8, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From Midwest Regional Office to Headquarters, Defense Commissary Agency for Base Realignment and Closure 2005," September 15, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From the Eastern Region Headquarters to the Defense Commissary Agency Headquarters for Base Realignment and Closure 2005," September 8, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Headquarters, Defense Commissary Agency for Base Realignment and Closure 2005," April 12, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Fort Sam Houston Commissary to the Defense Commissary Agency Midwest Region for Base Realignment and Closure 2005," March 25, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Lackland Air Force Base Commissary to the Defense Commissary Agency Midwest Region for Base Realignment and Closure 2005," March 25, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From the Midwest Region to the Defense Commissary Agency for Base Realignment and Closure 2005," March 25, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Quantico Marine Corps Base Commissary to the Defense Commissary Agency Eastern Region for Base Realignment and Closure 2005," March 25, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Randolph Air Force Base Commissary to the Defense Commissary Agency Midwest Region for Base Realignment and Closure 2005," March 25, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Camp Pendleton Commissary to Defense Commissary Agency Western Pacific Region for Base Realignment and Closure 2005," March 24, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From the Eastern Region Headquarters to Defense Commissary Agency Headquarters for Base Realignment and Closure 2005," March 24, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Fort Belvoir to Defense Commissary Agency Eastern Region for Base Realignment and Closure 2005," March 24, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From the Little Creek Naval Amphibious Base Commissary to the Defense Commissary Agency Eastern Region for Base Realignment and Closure 2005," March 24, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Miramar Marine Corps Air Station Commissary to Defense Commissary Agency Western Pacific Region for Base Realignment and Closure 2005," March 24, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From the Norfolk Naval Station Commissary to the Defense Commissary Agency Eastern Region for Base Realignment and Closure 2005," March 24, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From San Diego Naval Base Commissary to Defense Commissary Agency Western Pacific Region for Base Realignment and Closure 2005," March 24, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Western Pacific Region to Defense Commissary Agency for Base Realignment and Closure 2005," March 24, 2004

Air Force

Air Force Audit Agency Report No. F2004-0008-FB4000, "Base Realignment and Closure Data Collection System," September 27, 2004

Appendix C. Report Distribution

Office of the Secretary of Defense

Director, Base Realignment and Closure (Installations and Environment)
Director, Defense Commissary Agency

Non-Defense Federal Organizations and Individuals

Government Accountability Office *

*Only Government Accountability Office personnel involved in the BRAC process are to receive the report.

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