

April 21, 2005



## **Defense Infrastructure**

TRICARE Management Activity Data  
Call Submissions and Internal Control  
Processes for Base Realignment and  
Closure 2005  
(D-2005-052)

Department of Defense  
Office of Inspector General

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### **Acronyms**

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
DA&M	Director, Administration and Management
DoD OIG	Department of Defense Office of Inspector General
DWO	Defense-Wide Organization
H&SA	Headquarters and Support Activities
ICP	Internal Control Plan
JCSG	Joint Cross Service Group
JPAT 7	Joint Process Action Team Criterion Number 7
N/A	Not Applicable
OSD	Office of the Secretary of Defense
TMA	TRICARE Management Activity



INSPECTOR GENERAL  
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April 21, 2005

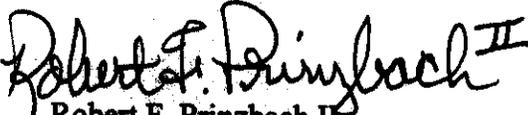
**MEMORANDUM FOR DIRECTOR, TRICARE MANAGEMENT ACTIVITY**

**SUBJECT: Report on the TRICARE Management Activity Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005 (Report No. D2005-052)**

We are providing this report for your information and use. We performed the audit in response to a request from the Under Secretary of Defense for Acquisition, Technology, and Logistics. 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 Mr. Michael A. Joseph at (757) 872-4698 or Mr. James O'Connell at (757) 872-4716. See Appendix B for the report distribution. The team members are listed on the inside of the back cover.

By direction of the Deputy Inspector General for Auditing:

  
Robert F. Prinzbach II  
Acting Assistant Inspector General  
for Readiness and Logistics Support

## Department of Defense Office of Inspector General

Report No. D-2005-052

April 21, 2005

(Project no. D2004-D000LF-0100.000)

### TRICARE Management Activity 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 TRICARE Management Activity management personnel should read this report. The report discusses the adequacy, completeness, and integrity of the data provided by TRICARE Management Activity 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 for Acquisition, Technology, and Logistics issued “Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures,” April 16, 2003, that stated the Department of Defense Office of Inspector General would review the accuracy of BRAC data and the certification process.

The BRAC 2005 process established procedures to provide a fair process for base closures and realignments in 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, Joint Process Action Team Criterion Number 7, and scenario specific. The supplemental capacity, military value, Cost of Base Realignment Actions, and Joint Process Action Team Criterion Number 7 data calls are collectively known as the second data call. This report summarizes issues related to the TRICARE Management Activity Base Realignment and Closure 2005 process as of February 9, 2005.

The TRICARE Management Activity is a field activity of the Under Secretary of Defense for Personnel and Readiness and has offices located in Aurora, Colorado, and Falls Church, Virginia. The TRICARE Management Activity manages the TRICARE health care program for active duty members, their families, and others entitled to DoD health care under the authority of the Assistant Secretary of Defense (Health Affairs).

**Results.** We evaluated the validity, integrity, and supporting documentation of BRAC 2005 data and the TRICARE Management Activity’s compliance with applicable internal control plans for the capacity analysis and second data calls for both offices. We also evaluated a scenario specific data call for TRICARE Management Activity’s Falls

Church, Virginia, office. After corrections were made as a result of our site visits, the TRICARE Management Activity BRAC 2005 data was generally supported, complete, and accurate. In addition, the TRICARE Management Activity's data collection processes generally complied with applicable internal control plans and its internal control plan properly incorporated and supplemented the Office of the Secretary of Defense internal control plan. We consider the data, responses, and sources to be generally reasonable for use in the BRAC 2005 process. Subsequent to our audit, the JPAT 7 group requested that activities update some of their responses based on new guidance. We did not review the updated responses or their supporting documentation.

**Management Comments.** We provided a draft of this report on March 23, 2005. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

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## Background

**Base Realignment and Closure 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 Base Realignment and Closure (BRAC) 2005 deliberative bodies responsible for leadership, direction, and guidance. The Secretary of Defense must submit base closure and realignment 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 (JCSGs)—Education and Training, Headquarters and Support Activities (H&SA), Industrial, Intelligence, Medical, Supply and Storage, and Technical—that address issues that affect common business-oriented support functions; examine functions in the context of facilities; and develop 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 it reviewed.

**Office of Inspector General Responsibility.** The “Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures,” April 16, 2003, requires the Department of Defense Office of Inspector General (DoD OIG) to provide internal control plan (ICP) development and implementation advice and review the accuracy of BRAC data and the data certification process. In addition, the memorandum requires DoD OIG personnel to assist the JCSGs and DoD Components as needed. This report summarizes issues related to the TRICARE Management Activity (TMA) BRAC 2005 process.

**Defense-Wide Organizations.** There are 11 Defense-wide organizations (DWOs).<sup>1</sup> The OSD Director, Administration and Management (OSD DA&M) facilitated the integration of DWO data into the BRAC 2005 process. OSD DA&M was the DWOs lead for the DWO BRAC 2005 process, the collection of related BRAC data, and the development and forwarding of recommendations regarding the submission and approval of BRAC data. OSD DA&M was the primary data repository for all DWO data and information collections and requests and assembled and forwarded BRAC-related data and information.

**TMA.** TMA is a field activity of the Under Secretary of Defense for Personnel and Readiness. TMA operates under the authority of the Assistant Secretary of Defense (Health Affairs) and has offices located in Aurora, Colorado, and Falls

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<sup>1</sup> American Forces Information Service, Defense Human Resources Activity, Defense Technology Security Administration, DoD Education Activity, DoD OIG, Defense Prisoner of War/Missing Personnel Office, Joint Staff, Office of Economic Adjustment, OSD, TMA, and Washington Headquarters Services.

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Church, Virginia. The Assistant Secretary of Defense (Health Affairs) is also the Director of TMA. TMA's mission is to manage the TRICARE health care program for active duty members, their families, and others entitled to DoD health care.

**ICPs.** The OSD ICP was issued in the Under Secretary of Defense for Acquisition, Technology, and Logistics' memorandum, "Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One-Policy, Responsibilities, and Procedures." Before the BRAC data calls were released to the Services and Defense agencies, OSD required the Services, Defense agencies, and DWOs to prepare ICPs that incorporated and supplemented the OSD ICP. To comply with that requirement, OSD DA&M prepared, "Defense Wide Organizations Internal Control Plan for the 2005 Base Realignment and Closure Process," January 15, 2004, and updated the DWO ICP on August 2, 2004. The overall DWO ICP and 2 of its 13 appendixes applied to all 11 DWOs. Each DWO was responsible for preparing an organization-specific appendix to supplement the overall DWO ICP. The TMA supplement is in Appendix I of the DWO ICP.

**BRAC Data Calls.** The BRAC 2005 data collection process established procedures to provide a fair process for base closures and realignments in 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 Criterion 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 DWOs used either automated data collection tools or a manual process to collect data call responses. For the capacity analysis data call, TMA used a manual process to collect BRAC data; for the second data call, TMA used the Data Gathering Tool, a modified Microsoft Access database tool developed for those not using an automated process. Each data call had a specific purpose as follows.

- 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 with the initial capacity questions.
- The military value data call gathered data on mission capabilities, land and facilities, mobilization and contingency, and cost and personnel.
- The COBRA data call gathered data to develop costs, savings, and payback (formerly known as return on investments) of proposed realignment and closure actions.

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- The JPAT 7 data call requested data to assess the community's ability to support additional forces, missions, and personnel associated with individual scenarios.<sup>2</sup>
  - The scenario specific data call requested information related to specific closure or realignment decisions.

## Objectives

The overall objective of the audit was to evaluate the validity, integrity, and supporting documentation of data that TMA collected and submitted for the BRAC 2005 process. In addition, we evaluated whether TMA complied with the OSD and DWO ICPs. We also reviewed the management controls for collecting, documenting, submitting, and safeguarding BRAC 2005 data. This report is one in a series of reports on data call submissions and internal control processes for BRAC 2005. See Appendix A for a discussion of the scope and methodology, our review of management controls, and prior coverage related to the audit objectives.

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<sup>2</sup> A description of one or more potential closure or realignment actions identified for formal analysis by either a JCSG or a Military Department.

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## **TRICARE Management Activity BRAC 2005 Data Call Submissions and Internal Control Processes**

TMA reported BRAC 2005 data that was generally supported, complete, and accurate, and the data collection processes that TMA used generally complied with the applicable ICPs. After corrections were made as a result of our site visits, TMA responses to the capacity analysis data call were complete, reasonable, and adequately supported. TMA's responses to the second data call were generally complete, reasonable, and supported, except for responses to question numbers 1405, 1406, and 1407, which were incomplete or partially supported. Also, responses to question numbers 1907 and 1908 for Falls Church could not be verified. Because TMA provided corrected capacity analysis data to the OSD BRAC Office in a timely manner and there were only a small number of second data call deficiencies, the deficiencies noted should not impact the reliability of the TMA data for use in BRAC 2005 analysis.

### **TMA BRAC 2005 Data Call Submissions**

The BRAC 2005 data that TMA reported was generally supported, complete, and accurate. At TMA, we evaluated the validity and integrity of the documentation used to support responses to data call questions. Specifically, we compared responses with supporting documentation and reviewed "Not Applicable"(N/A) responses to determine whether the responses were reasonable. We did not verify that the responses made it into the OSD database.

**Capacity Analysis Data Call.** Following our initial visit, TMA provided reasonable responses and adequate support for the capacity analysis data call. The OSD DA&M directed TMA to answer 75 of the 752 capacity analysis questions for its Aurora and Falls Church locations and to review the remaining capacity analysis questions for applicability. TMA identified and provided responses to two additional capacity analysis questions, for a total of 77 responses. We evaluated the responses and support at TMA for the 30 questions that TMA answered with something other than N/A. Initially, for the 30 questions: 8 responses were adequate and fully supported; 16 responses were wholly or partially incorrect and had to be resubmitted; and 6 responses could not be evaluated with the documentation provided. As a result of our initial site visits, TMA processed change adjudication pages<sup>3</sup> to correct each of the incorrect responses and provided documentation to support the unsupported responses. We verified the corrections and documentation during subsequent site visits. In addition, we reviewed the 47 questions that TMA determined were N/A to either of its locations and agreed that the determinations were appropriate.

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<sup>3</sup> A change adjudication page is used to change and document an answer requiring correction.

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**Second Data Call.** TMA generally provided reasonable responses and adequate supporting documents for the second data call, with a small number of exceptions. Of the 90 second data call questions to which it responded, TMA answered 4 supplemental capacity and 15 military value questions from the Headquarters and Support Activities (H&SA) JCSG. TMA also answered 2 COBRA questions and 20 JPAT 7 questions. TMA responded N/A to the remaining 49 questions. All questions were directed to Aurora and Falls Church except two military value questions (1907<sup>4</sup> and 1908<sup>5</sup>) and the 4 supplemental capacity questions that applied to Falls Church only. We evaluated the responses and support for the 41 questions answered other than N/A and concluded that TMA had adequate and reasonable support for 36 responses, responses to three JPAT 7 questions (1405, 1406, and 1407) were incomplete or partially supported for Aurora and Falls Church, and we were not able to verify the supporting data for two responses (1907 and 1908). We also reviewed the 49 questions with N/A responses for both locations and determined that the responses were appropriate. We conducted our audit of the second data call from July 13, 2004, through October 19, 2004, and issued a site memorandum on October 28, 2004. Subsequent to our audit, the JPAT 7 group requested that activities update some of their responses based on new guidance. We did not review the updated responses or their supporting documentation.

**Scenario Specific Data Call.** As of February 9, 2005, TMA had received one scenario-specific data call. The data call requested that TMA re-verify existing data in the OSD BRAC database and provide additional data on the number of contractor personnel, weight of equipment, and unique space requirements at its Falls Church location. TMA provided reasonable responses and adequate supporting documents for this scenario-specific data call.

## Internal Control Processes

The data collection processes that TMA used generally complied with the OSD and DWO ICPs. We reviewed the TMA data collection process to determine whether TMA complied with the applicable ICPs. We reviewed whether TMA personnel completed nondisclosure agreements and properly collected, marked, safeguarded, and maintained BRAC data. Specifically, we reviewed the completeness of BRAC documentation, ensured that BRAC information was secured in locked containers, and ensured that BRAC data were marked with “Deliberative Document - For Discussion Purposes Only - Do Not Release Under FOIA.” In addition, we reviewed the completeness of the DWO ICP and determined that the DWO ICP properly incorporated and supplemented the OSD ICP.

**OSD ICP.** OSD defined the internal control process for BRAC 2005 in the OSD ICP, which provides broad internal control mechanisms designed to ensure the accuracy, completeness, and integrity of information used to support BRAC

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<sup>4</sup> The question asks for number of meetings between the organization’s senior officials, including Flag officers, and senior officials from another organization located in the Washington, D.C. area.

<sup>5</sup> The question asks for the number of meetings between the organization’s senior officials, including Flag officers, and members of Congress or their staff.

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actions. The OSD ICP describes broad lines of authority and responsibilities; requires that BRAC analysis and recommendations be based on accurate, complete, and certified data; and requires that the process be properly documented and auditable. The OSD ICP requires any DoD Component participating in BRAC to develop and implement an ICP to ensure the accuracy of data collection and analysis.

**DWO ICP.** The DWO ICP refines the requirements established in the OSD ICP and provides guidance on the responsibilities of the DWOs and on documentation control mechanisms to safeguard BRAC data. The DWO ICP provides a consistent set of management controls to ensure the accuracy, completeness, and integrity of BRAC data and to limit the possibility of premature disclosure of BRAC information. The documentation requirements and review and certification procedures are in Appendix M, “Documentation Requirements for DWO BRAC 2005 ICP Implementation,” to the DWO ICP and those procedures apply to all DWOs. The TMA ICP is included as Appendix I of the DWO ICP. The TMA appendix contains specific information on how BRAC documents will be stored and on the identification and responsibilities of the trusted agent and certifying official.

**Completeness of ICPs.** The DWO ICP properly incorporated and supplemented the OSD ICP. The DWO ICP established DWO responsibilities and outlined management control mechanisms to provide accountability and to safeguard DWO BRAC information. In addition, the DWO ICP identified required documentation to justify changes made to data and information after it had been certified and sent to the OSD BRAC Office. Both the OSD and DWO ICPs included direction on completing nondisclosure agreements and on collecting, marking, safeguarding, and maintaining BRAC data.

Neither the OSD ICP nor the DWO ICP had a clear requirement for separation of duties. The ICPs did not require the assignment of different personnel as the responder, reviewer, and trusted agent. However, the TMA appendix (Appendix I) did indicate that the director of each TMA directorate would designate an official representative to answer questions and that the trusted agent would compile and submit all data to the Deputy Director, TMA for certification. Therefore, TMA had a separation of duties. Responsible staff members in Aurora and Falls Church were the responders, the trusted agent was the reviewer and custodian of the data, and the Deputy Director, TMA was the certifying official.

**Compliance With ICPs.** TMA was generally compliant with the OSD and DWO ICP procedures for completing and maintaining nondisclosure agreements, completing certification statements, and safeguarding BRAC data. Initially, the TMA trusted agent had not signed the certification memorandum and responders had not provided supporting documentation with all responses. However, TMA corrected the deficiencies by properly signing the memorandum and providing adequate documentation for the responses.

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## Conclusion

After corrections were made as a result of our site visits, TMA reported BRAC 2005 data that was generally supported, complete, and accurate, and the data collection processes that TMA used generally complied with the ICPs. We discussed the incorrect and unsupported initial responses to the capacity analysis data call with TMA management. TMA concurred with our findings and submitted corrected certified responses to the OSD BRAC Office. TMA also provided supporting documentation for all responses. We believe that because TMA corrected the initial incorrect responses and provided adequate supporting documentation, the initial deficiencies will not adversely impact the reliability of the TMA BRAC 2005 data. TMA responses to the second data call and the scenario specific data call were generally reasonable and adequately supported, with a small number of exceptions. Although responses to three JPAT 7 questions were initially incomplete, the JPAT 7 group has requested additional clarifying information. Also, while responses to question numbers 1907 and 1908 were not verifiable, the questions do not appear to be critical. Therefore, we believe TMA responses to the second data call do not negatively impact the reliability of TMA BRAC 2005 data.

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## Appendix A. Scope and Methodology

We evaluated the validity, integrity, and supporting documentation of BRAC 2005 data for TMA locations in Aurora, Colorado, and Falls Church, Virginia. Because the TMA trusted agent collected and maintained all BRAC data at the Falls Church location, our reviews were conducted at Falls Church. The evaluation included comparing responses with supporting documentation and reviewing N/A responses to determine whether the responses were reasonable. Questions had either an answer or an N/A response. An N/A response was for questions determined not to apply to either TMA location. We ensured that the DWO ICP incorporated and supplemented the requirements of the OSD ICP and evaluated TMA compliance with the ICPs. We evaluated TMA data collection procedures, to include reviewing the completion of nondisclosure agreements and the collection, marking, safeguarding, and maintenance of BRAC data. In addition, we interviewed the Senior Health Care Analyst who served as TMA's BRAC trusted agent. The trusted agent reviewed the responses to all questions and prepared the packages for submission to the Deputy Director, TMA for certification. We did not verify that the responses made it into the OSD database.

**Capacity Analysis Data Call.** A January 23, 2004, OSD DA&M memorandum directed DWO trusted agents to answer 75 of 752 capacity analysis data call questions identified as applicable to DWOs by the H&SA JCSG. OSD DA&M also directed the DWO trusted agents to review the rest of the questions to determine whether any were applicable. TMA responded to the 75 questions identified by OSD DA&M and 2 additional questions it tentatively identified as applicable to the TMA locations in Aurora and Falls Church. Of the 77 questions, we reviewed responses and supporting documentation for the 30 questions with responses other than N/A. We also reviewed the 47 N/A responses for appropriateness. We did not review the applicability of the other 675 questions.

**Second Data Call.** Because the military value questions for the second data call were targeted to specific organizations, TMA was required to respond to a total of 90 questions for the second data call. We reviewed TMA responses and supporting documentation for 15 military value questions and 4 supplemental capacity questions from the H&SA JCSG through OSD DA&M; 2 COBRA<sup>1</sup> questions; and 20 JPAT<sup>2</sup> questions. The remaining 49 questions had N/A responses. All questions applied to Aurora and Falls Church, except for four supplemental capacity and two military value questions, which applied to Falls Church only. We also reviewed the 49 N/A responses for appropriateness. The following table shows the capacity analysis and second data call responses we reviewed.

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<sup>1</sup> COBRA questions were to be answered by stand-alone or host activities, which included leased facilities.

<sup>2</sup> JPAT 7 questions were to be answered by stand-alone or host activities, which included leased facilities.

<b>Capacity Analysis and Second Data Call Responses Reviewed</b>		
Type of Question	Question Number	
	Answered	Not Applicable
Capacity Analysis	311, 314, 317 to 319, 321, 322, 325, 327 to 329, 347, 350, 354, 356, 358, 364, 371, 376, 385 to 387, 393, 446, 462, 464, 466, 471, 582, and 701	313, 315, 316, 320, 323, 324, 326, 330, 348, 349, 351-353, 355, 357, 359-363, 365-370, 372-375, 377-384, 388, 447, 448, 461, 468, 478, and 480-482
H&SA JCSG Military Value	1904, 1907 through 1912, 1918, 1919, 1921, 1927, 1947, 1950, 1953, and 1957	1905, 1913 through 1917, 1925 and 1949.
H&SA JCSG Supplemental Capacity	4099 and 4101 through 4103	4069 through 4098, 4100, 4104, and 4105
COBRA	1501 and 1505	1500, 1502, 1503, 1504, 1506, and 1507
JPAT 7	1400 through 1417, 1420, and 1421*	1418 and 1419

\* JPAT 7 question numbers 1418 and 1419 were withdrawn and replaced with question numbers 1420 and 1421.

We issued two site memorandums to summarize the results of our reviews of TMA's responses to the 77 capacity data call questions and the 90 second data call questions. However, for the second data call, we did not verify the accuracy of supporting documentation for the responses to H&SA JCSG military value question numbers 1907 and 1908 because the DoD OIG determined that the responses were supported by documentation, such as personal appointment calendars, that could not be verified. Further, subsequent to our audit, the JPAT 7 group requested that activities update some of their responses based on new guidance. We did not review the updated responses or their supporting documentation.

**Scenario Specific Data Call.** TMA had responded to one scenario-specific data call as of February 9, 2005, involving its Falls Church location. We reviewed the response and supporting documentation and discussed the results of our review with the TMA trusted agent.

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 answers to data call questions because of time constraints. Potential inaccuracies in the data could impact the results

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However, the Deputy Director, TMA certified the BRAC data as being accurate and complete to the best of his knowledge and belief. We did not review the data collection tools used (Microsoft Word and the Data Gathering Tool).

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

## **Management Control Review**

We evaluated the TMA management 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 TMA used to develop, submit, and document data call responses. In addition, we reviewed the controls implemented to prevent the premature disclosure of BRAC data. Management controls were adequate as they applied to the audit objective. (See the finding section for additional details). We did not review the overall TMA management control program because its provisions were not deemed applicable to the one-time data collection process.

## **Prior Coverage**

The following DoD OIG site memorandums have been issued related to TMA BRAC 2005.

### **DoD OIG**

#### **Site Memorandums**

DoD IG Memorandum, “Audit on the Second Data Call Submission from TRICARE Management Activity for Base Realignment and Closure 2005,”  
October 28, 2004

DoD IG Memorandum, “Audit on the Capacity Analysis Data Call Submission from TRICARE Management Activity for Base Realignment and Closure 2005,”  
May 19, 2004

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## **Appendix B. Report Distribution**

### **Office of the Secretary of Defense**

Director, Base Realignment and Closure (Installations and Environment)

### **Other Defense Organizations**

Director, TRICARE Management Activity

### **Non-Defense Federal Organizations**

Government Accountability Office\*

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

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## Team Members

The Department of Defense Office of the Deputy Inspector General for Auditing, Readiness and Logistics Support prepared this report. Personnel of the Department of Defense Office of the Inspector General who contributed to the report are listed below.

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