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May 9, 2005

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## **Infrastructure and Environment**

Defense Legal Services Agency Data  
Call Submissions and Internal Control  
Processes for Base Realignment and  
Closure 2005  
(D-2005-068)

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Department of Defense  
Office of the Inspector General

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INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
400 ARMY NAVY DRIVE  
ARLINGTON, VIRGINIA 22202-4704

May 9, 2005

MEMORANDUM FOR DIRECTOR, DEFENSE LEGAL SERVICES AGENCY

SUBJECT: Report on Defense Legal Services Agency Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005 (Report No. D-2005-068)

We are providing this report for your information and use. We performed this audit in response to a request from the Under Secretary of Defense for Acquisition, Technology, and Logistics. We considered management's comments on a draft of this report when preparing the final report. The complete text of the comments is in the Management Comments section of the report.

We appreciate the courtesies extended to the staff. Questions should be directed to me at (703) 604-8907 (DSN 664-8907). See Appendix B for the report distribution. The audit team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

Robert F. Prinzbach II  
Program Director  
Readiness and Logistics Support

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BRAC-related reports are exempt from release under section 552(b)(5), title 5, United States Code, "Freedom of Information Act," and DoD Directive 5400.7, "DoD Freedom of Information Act Program," September 1998 (Exemption Number 5, paragraph C3.2.1.5).

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The Department of Defense Office of the Deputy Inspector General for Auditing, Readiness and Logistics Support prepared this report. If you have questions or would like to obtain additional copies of the draft report, contact Mr. Robert F. Prinzbach II at (703) 604-8907 (DSN 664-8907).

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### **Acronyms**

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
DoD OIG	Department of Defense Office of Inspector General
DOHA	Defense Office of Hearings and Appeals
DLSA	Defense Legal Services Agency
HSA	Headquarters and Support Activities
ICP	Internal Control Plan
JCSG	Joint Cross-Service Group
JPAT 7	Joint Process Action Team Criterion Number 7
OSD	Office of the Secretary of Defense

## Department of Defense Office of Inspector General

Report No. D-2005-068

May 9, 2005

(Project No. D2004-D000LH-0071.000)

### Defense Legal Services Agency 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 Legal Services Agency (DLSA) management personnel should read this report. The report discusses the adequacy, completeness, and integrity of the data provided by DLSA 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, which states that the Department of Defense Office of Inspector General would review the accuracy of BRAC data and the certification process.

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, 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 were collectively known as the second data call. This report summarizes issues related to the entire DLSA BRAC 2005 process as of January 2005. DLSA, headquartered in the Pentagon with four operating locations, provides legal advice and services for Defense agencies, DoD field activities, and other assigned organizations.

**Results.** We evaluated the validity, integrity, and supporting documentation of BRAC 2005 data and DLSA compliance with the applicable internal control plans. After corrections were made as a result of our site visits, DLSA provided BRAC 2005 data that were generally supported, complete, and accurate, and the data collection processes that DLSA used generally complied with the applicable internal control plans. In addition, the DLSA internal control plan properly incorporated and supplemented the Office of the Secretary of Defense internal control plan. DLSA had a noncompliance with the internal control plan in that some of the documents used to support responses to the capacity analysis data call questions were not properly marked; however, DLSA personnel immediately corrected the problem. We also identified two other immaterial noncompliances with the internal control plans, but they did not affect the integrity of the

data that DLSA provided for the BRAC 2005 analysis. (See the Finding section of the report for details.)

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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 BRAC 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 (HSA), Industrial, Intelligence, Medical, Supply and Storage, and Technical—to address issues that affect common business-oriented support functions, examine functions in the context of facilities, and develop realignment and closure 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.

**BRAC Data Calls.** The BRAC 2005 data collection process, mandated for the United States and its territories, 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 were 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. 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 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 personnel.
- The COBRA data call gathered data to develop costs, savings, and payback (formerly known as return on investment) of proposed realignment or closure actions.

- The JPAT 7 data call gathered data that the Services and JCSGs could use to assess the community's ability to support additional forces, missions, and personnel associated with individual scenarios.<sup>1</sup>
- The scenario specific data calls gathered data related to scenarios for realignment or closure.<sup>2</sup>

**Internal Control Plans.** Before the BRAC data calls were released to the Services, Defense agencies, and Defense-Wide organizations, OSD prepared the OSD internal control plan (ICP), which 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" (Policy Memorandum One), April 16, 2003. The OSD ICP requires the Services, Defense agencies, and Defense-Wide organizations to prepare ICPs that incorporate and supplement the OSD ICP. To comply with that requirement, the Defense Legal Services Agency (DLSA) prepared an ICP, "Defense Legal Services Agency (DLSA) Internal Control Plan (ICP) for 2005 Base Realignment and Closure (BRAC) Process," December 19, 2003.

**Inspector General Responsibility.** Policy Memorandum One requires the Department of Defense Office of Inspector General (DoD OIG) to provide ICP development and implementation advice, and review the accuracy of BRAC data and the certification process. In addition, Policy Memorandum One requires DoD OIG personnel to assist the JCSGs and DoD Components as needed. This report summarizes issues related to the DLSA BRAC 2005 process.

**DLSA.** DLSA, headquartered in the Pentagon, provides legal advice and services for Defense agencies, DoD field activities, and other assigned organizations. DLSA has four operating locations: Defense Office of Hearings and Appeals (DOHA), Arlington, Virginia; DOHA Boston Hearing Office, Natick, Massachusetts; DOHA Personnel Security Division, Columbus, Ohio; and DOHA Western Hearing Office, Woodland Hills, California. DLSA responsibilities include providing technical support and assistance for developing the DoD Legislative Program. Additional responsibilities include coordinating DoD policy for standards of conduct and administering the Standards of Conduct Program for OSD and other assigned organizations, managing DoD legislative comment programs, and administering the Security Clearance Review Program.

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<sup>1</sup> A 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.

<sup>2</sup> The scenario specific data calls were provided by the HSA JCSG for the DOHA Virginia organization to determine the estimated cost of relocating it to three different military installations.

## **Objectives**

The overall objective of the audit was to evaluate the validity, integrity, and supporting documentation of data that DLSA collected and submitted for the BRAC 2005 process. In addition, we evaluated whether DLSA complied with the OSD and DLSA 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 scope and methodology, the review of management controls, and prior coverage related to the audit objectives.

# Defense Legal Services Agency BRAC 2005 Data Call Submissions and Internal Control Processes

DLSA provided BRAC 2005 data that were generally supported, complete, and accurate after corrections were made as a result of our site visit, and the DLSA data collection process generally complied with the OSD and DLSA ICPs. In addition, the DLSA ICP properly incorporated and supplemented the OSD ICP. We identified a noncompliance with the ICPs in that some of the documents used to support responses to the capacity analysis data call questions were not properly marked. DLSA personnel immediately corrected the problem. We also identified two other immaterial noncompliances with the DLSA ICP that did not affect the reliability and integrity of the DLSA data in the BRAC 2005 analysis.

## DLSA BRAC 2005 Data Call Submissions

After corrections were made, the DLSA BRAC 2005 data reported were generally supported, complete, and accurate. We evaluated the validity and integrity of DLSA supporting documentation. Specifically, we compared responses with supporting documentation and reviewed “Not Applicable” (N/A) responses to determine whether the responses were reasonable. DLSA and its four operating locations answered 35 questions and 3 scenario specific data calls: 8 of 752 capacity analysis data call questions, 27 of 40 second data call questions, and the questions in 3 scenario specific data calls. DLSA used Microsoft Word to summarize collected data for all of the data calls. We did not verify that the DLSA responses were in the OSD Database for the capacity analysis and second data calls.

**Capacity Analysis Data Call.** DLSA provided reasonable responses to the capacity analysis data call questions and had reasonable supporting documentation for those responses after corrections were made. DLSA received 752 questions and determined that only 8 questions applied to DLSA headquarters and its 4 operating locations. Because DLSA headquarters was the repository for all DLSA BRAC data, we evaluated the responses and support provided by all locations for the eight questions that were answered with something other than N/A at DLSA headquarters. DLSA supporting documentation was generally adequate for the responses to all eight questions; two certified responses had math errors, which were immediately corrected upon notification. In addition, we reviewed the 744 questions that DLSA officials had concluded did not apply and agreed with the DLSA conclusion.

**Second Data Call.** After corrections were made, DLSA provided reasonable responses to the second data call questions and adequate supporting documentation for those responses, with the exception of JPAT 7 question numbers 1405 and 1406. For the second data call, DLSA received 40 targeted questions, but determined that only 27 of the questions applied to DLSA. DLSA headquarters further targeted the 27 questions to DLSA

headquarters and the 4 operating locations—5 military value questions, 2 COBRA questions, and 20 JPAT 7 questions. See Appendix A for information on which DLSA offices answered which questions. We evaluated the responses and support for all 27 questions and for all DLSA locations at DLSA headquarters and identified responses with inadequate support. In response to our audit work, DLSA provided additional supporting documentation and corrected all issues except for question numbers 1405 and 1406, which required additional supporting documentation from DOHA Virginia, and HSA JCSG military value question numbers 1907<sup>3</sup> and 1908<sup>4</sup> because we were unable to validate the steps taken to generate those responses. We verified and concurred with the corrections. In addition, we reviewed the 13 questions that DLSA officials concluded did not apply to DLSA and agreed with the conclusion.

**Scenario Specific Data Call.** DLSA provided reasonable certified responses to three scenario specific data calls as of January 2005. DLSA received four scenario specific data calls (numbers HSA-0053, HSA-0106, HSA-0098, and HSA-0099). Subsequently, the HSA JCSG deleted scenario specific data call HSA-0106. As a result, we determined that no further action was required on behalf of DLSA for scenario specific data call HSA-0106. All three scenario reviews were from HSA JCSG. DLSA answered the questions in the three scenario specific data calls with something other than N/A.

## Internal Control Processes

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

**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 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.

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<sup>3</sup> The question asked 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.

<sup>4</sup> The question asked for the number of meetings between an organization’s senior officials, including flag officers, and members of Congress or their staffs.

**DLSA ICP.** DLSA headquarters prepared the DLSA ICP, which refines the requirements established in the OSD ICP and provides guidance on DLSA responsibilities. The DLSA ICP provides guidance on the BRAC 2005 responsibilities of DLSA offices, organizational and documentation control mechanisms to safeguard DLSA BRAC information, and guidance on interactions with community groups and other stakeholders. The DLSA specific documentation requirements, review procedures, and certification procedures are included in the DLSA ICP as Appendix A, “Documentation Requirements for DLSA Base Realignment and Closure Internal Control Plan Implementation.”

**Completeness of ICPs.** The DLSA ICP properly incorporated and supplemented the OSD ICP. The DLSA ICP established DLSA responsibilities and outlined management control mechanisms to provide accountability and to safeguard DLSA BRAC information. In addition, the DLSA 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 ICPs included direction on completing nondisclosure agreements and on collecting, marking, safeguarding, and maintaining BRAC data.

**Compliance With ICPs.** DLSA did not fully comply with the ICPs; however, the identified noncompliances did not affect the integrity of the DLSA data in BRAC 2005 analysis. DLSA had a noncompliance with the OSD and DLSA ICPs in that DLSA had not properly marked some of the BRAC-related documents used to support answers to capacity analysis data call questions. DLSA resolved the noncompliance by properly marking the documents immediately upon being notified of the noncompliance.

In addition, DLSA had two other immaterial noncompliances with the DLSA ICP. Specifically, DLSA did not maintain the following logs.

- A BRAC data log because BRAC data did not leave the DLSA headquarters.
- A BRAC copy log because copies of BRAC data were not provided to anyone other than DoD OIG personnel.

We did not request DLSA to correct those two noncompliances. Because the DLSA responses and supporting documentation were reasonable and because DLSA stored all BRAC data in a secure container (a safe) accessible only by the trusted agent and the Attorney Manager, we considered the noncompliances to be immaterial and they will not affect the integrity of DLSA BRAC data submitted to OSD.

## **Conclusion**

DLSA reported BRAC 2005 data that were generally supported, complete, and accurate after corrections were made, and the data collection process that DLSA used generally complied with the ICPs. We identified a noncompliance with the ICPs in that some of the documents used to support responses to the capacity analysis data call questions were not properly marked. DLSA personnel immediately corrected the problem. We also identified two other immaterial noncompliances with the DLSA ICP that did not affect the reliability and integrity of the DLSA data in the BRAC 2005 analysis.

## Appendix A. Scope and Methodology

We evaluated the validity, integrity, and supporting documentation of DLSA BRAC 2005 data. 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 DLSA.

We evaluated the data collection process to determine whether DLSA followed the OSD ICP guidance to develop an ICP, maintained adequate documentation to support the data collection process, and established adequate internal control procedures to ensure that data call responses were complete and accurate. We determined whether the DLSA ICP properly incorporated and supplemented the requirements of the OSD ICP and reviewed DLSA compliance with the ICPs. We evaluated DLSA data collection procedures at DLSA headquarters because we performed audit work only at DLSA headquarters; we did not perform any audit work at the four DLSA operating locations. Our evaluation included reviewing the completion of nondisclosure agreements and the collection, marking, safeguarding, and maintenance of BRAC data. In addition, we interviewed the Attorney Manager and the administrative specialist who helped prepare the responses. The Attorney Manager reviewed and certified the official response from DLSA to the capacity analysis data call, second data call, and scenario specific data call. We reviewed documentation dated from December 1989 through January 2005. We did not verify that the responses made it into the OSD Database.

As of February 2005, we had not conducted any revalidations of the capacity analysis or second data calls. After our review, JPAT 7 questions 1418 and 1419 were replaced with 1420 and 1421, which were validated.

**Capacity Analysis Data Call.** DLSA received 752 capacity analysis data call questions. DLSA officials determined that only 8 of the 752 questions applied to them and should be answered by at least one DLSA office with something other than N/A. We reviewed the 752 questions and also concluded that only 8 applied to DLSA. We reviewed the responses to question numbers 311, 460 through 462, 466, 468, 471, and 479. DLSA headquarters answered question numbers 460, 461, 468, 471, and 479. DOHAs California, Massachusetts, and Ohio answered question number 311. DOHA Virginia answered question numbers 462, 466, and 471.

**Second Data Call.** DLSA received 40 questions for the second data call. DLSA received 12 military value questions from the HSA JCSG (1905 and 1907 through 1917), 8 COBRA<sup>1</sup> questions (1500 through 1507), and 20 JPAT 7<sup>2</sup> questions (1400 through 1417 and 1420 through 1421). DLSA answered 27 of the questions with something other than N/A. We reviewed the answers for all 27 questions. We also concluded that N/A was the appropriate response for the other 13 questions. The following table lists the responses that 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>Second Data Call Responses Reviewed</b>		
	<b>Question Number</b>	
<b>DLSA Location</b>	<b>Answered</b>	<b>Not Applicable</b>
DLSA Headquarters, Pentagon	1505 and 1907-1911	1400-1417, 1420, 1421, 1500-1504, 1506, 1507, 1905, and 1912-1917
DOHA California	1400-1417, 1420, 1421, 1501, 1505, 1910, and 1911	1500, 1502-1504, 1506, 1507, 1905, 1907-1909, and 1912-1917
DOHA Massachusetts	1501, 1505, 1910, and 1911	1400-1417, 1420, 1421, 1500, 1502-1504, 1506, 1507, 1905, 1907-1909, and 1912-1917
DOHA Ohio	1400-1417, 1420, 1421, 1501, 1505, 1910, and 1911	1500, 1502-1504, 1506, 1507, 1905, 1907-1909, and 1912-1917
DOHA Virginia	1400-1417, 1420, 1421, 1501, 1505, and 1909-1911	1500, 1502-1504, 1506, 1507, 1905, 1907, 1908, and 1912-1917

The JPAT 7 group replaced question numbers 1418 and 1419 with question numbers 1420 and 1421 because organizations were encountering problems responding to question numbers 1418 and 1419.

We issued two site memorandums to summarize the results of our review of the 8 capacity analysis data call questions and the 27 second data call questions. However, for the second data call, we did not verify the accuracy of supporting documentation for HSA JCSG military value question numbers 1907 and 1908 because DoD OIG determined that the questions required supporting documentation that could not be verified.

**Scenario Specific Data Call.** As of January 2005, DLSA received four scenario specific data calls (numbers HSA-0053, HSA-0106, HSA-0098, and HSA-0099). DLSA answered three of the data calls (numbers HSA-0053, HSA-0098, and HSA-0099). All three scenarios were from the HSA JCSG. We reviewed the responses to the questions from the three scenario specific data calls.

The scenario specific data call HSA-0106 was deleted and the alternative scenario specific data call HSA-0053 was answered.

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

**Reliability 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 affect the results. However, the BRAC data were certified as accurate and complete to the best of the certifier's knowledge and belief. We did not review the data collection tools used (Microsoft Word and the Data Gathering Tool).

**Government Accountability Office High-Risk Areas.** 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 Program Review

We did not review the DLSA management control program because its provisions did not apply to the one-time data collection process. However, we evaluated the DLSA management controls for preparing, submitting, documenting, and safeguarding information associated with the BRAC 2005 data calls. Specifically, we reviewed procedures that DLSA used to develop, submit, and document its data call responses. In addition, we reviewed the controls implemented to certify and maintain BRAC documentation in accordance with applicable ICPs. DLSA properly incorporated the OSD ICP into the DLSA ICP, which included direction on completing nondisclosure agreements and collecting, marking, safeguarding, and maintaining BRAC data. Management controls were adequate as they applied to the audit objective (see the Finding section for additional details). The data collection processes that DLSA used for the capacity analysis data call, the second data call, and the scenario specific data call complied with applicable ICPs. We identified a control weakness with the marking of some of the BRAC-related documents used to support answers to capacity analysis data call questions. The document classification header and footer were absent from the BRAC-related documents. DLSA management corrected the control weakness during the audit by correctly marking all BRAC 2005 documents; therefore, we consider the identified weakness to be immaterial, and it will not affect the integrity of the BRAC data submitted to the OSD BRAC Office. We identified two other immaterial control weaknesses with maintaining a BRAC data log and a BRAC copy log. We did not request DLSA to correct those because the DLSA responses and supporting documentation were reasonable, and BRAC data were stored in a secure container only accessible by the trusted agent and the Attorney Manager. We considered the noncompliances to be immaterial, and they will not affect the integrity of the BRAC data submitted to the OSD BRAC Office.

## **Prior Coverage**

During the last 5 years, the DoD Inspector General has issued two site memorandums discussing the DLSA BRAC 2005 data call submissions and internal control processes.

### **Site Memorandums**

DoD IG Memorandum, “Audit on the Second Data Call Submission From Defense Legal Services Agency for Base Realignment and Closure 2005,” November 23, 2004

DoD IG Memorandum, “Audit on the Capacity Analysis Data Call Submission from Defense Legal Services Agency for Base Realignment and Closure 2005,” April 20, 2004

## **Appendix B. Report Distribution**

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

Director, Base Realignment and Closure (Installations and Environment)

### **Other Defense Organizations**

Attorney Manager, Defense Legal Services Agency

### **Non-Defense Federal Organization**

Government Accountability Office\*

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

# Defense Legal Services Agency Comments



DEPARTMENT OF DEFENSE  
OFFICE OF GENERAL COUNSEL  
1600 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1600



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May 2, 2005

MEMORANDUM FOR INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE

SUBJECT: Report on Defense Legal Services Agency Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005 (Project No. D2004-D000LH-0071.000)

We have reviewed subject report and have no input/comments. Please go final.

  
Robert S. Schwartz  
Attorney Manager



## **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 Inspector General who contributed to the report are listed below.

Robert F. Prinzbach II  
Catherine M. Schneiter  
Marc E. Avers  
Travis R. Schenck  
Shanika S. Knight  
Beth N. Sakshaug  
Jennifer L. Trieschman  
Jacqueline N. Pugh  
Meredith H. Johnson