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May 31, 2005

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## **Infrastructure and Environment**

Defense Human Resource Activity Data  
Call Submissions and Internal Control  
Processes for Base Realignment and  
Closure 2005  
(D-2005-076)

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### **Acronyms**

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
CPMS	Civilian Personnel Management Service
DA&M	Director, Administration and Management
DACOWITS	Defense Advisory Committee on Women in the Services
DHRA	Defense Human Resource Activity
DMDC	Defense Manpower Data Center
DoD OIG	Department of Defense Office of Inspector General
DWO	Defense-Wide Organizations
ESGR	Employer Support of the Guard and Reserve
FVAP	Federal Voting Assistance Program
HSA	Headquarters and Support Activities
ICP	Internal Control Plan
JCSG	Joint Cross Service Group
JPAT 7	Joint Process Action Team Criterion Number 7
JR&IO	Joint Requirements and Integration Office
OACT	Office of the Actuary
OSD	Office of the Secretary of Defense
PERSEREC	Personnel Security Research Center



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May 31, 2005

**MEMORANDUM FOR DIRECTOR, DEFENSE HUMAN RESOURCE ACTIVITY**

**SUBJECT: Report on Defense Human Resource Activity Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005 (Report No. D-2005-076)**

We are providing this report for your information and use. The Defense Human Resources Agency provided comments. We considered management comments on the 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 Ms. Deborah L. Culp at (703) 604-9335 (DSN 664-9335) or Ms. Lisa M. Such at (703) 604-9284 (DSN 664-9284). 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".

Richard B. Jolliffe  
Assistant Inspector General  
Contract Management

# Department of Defense Office of Inspector General

Report No. D-2005-076

May 31, 2005

(Project No. D2004-D000CA-0112.000)

## Defense Human Resource 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, Defense Human Resource Activity personnel, and anyone interested in the Base Realignment and Closure (BRAC) process should read this report. The report discusses the validity, integrity, and supporting documentation of the data provided by Defense Human Resource Activity for BRAC 2005.

**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 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. We issued seven site memorandums for the capacity analysis data call and nine site memorandums for the second data call to summarize the results of our site visits. This report summarizes issues related to the Defense Human Resource Activity BRAC 2005 process as of February 1, 2005.

The Defense Human Resources Activity is a Defense-Wide Organization\* responsible for providing program support, information management, and administrative services to the DoD Components on human resource matters. The Defense Human Resource Activity includes: Defense Human Resource Activity Headquarters Staff, Civilian Personnel Management Service, Defense Advisory Committee on Women in the Services, Defense

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\* A Defense-Wide Organization is a collective term for 11 Defense Organizations. The 11 organizations that comprise the Defense-Wide Organizations are Office of the Secretary of Defense, Joint Chiefs of Staff, DoD Office of Inspector General, American Forces Information Service, Defense Human Resource Activity, Defense Prisoner of War/Missing Personnel Office, Defense Technology Security Administration, DoD Education Activity, Office of Economic Adjustment, TRICARE Management Activity, and Washington Headquarters Services.

Manpower Data Center, Employer Support of the Guard and Reserve, Federal Voting Assistance Program, Joint Requirements and Integration Office, Office of the Actuary, and Personnel Security Research Center.

**Results.** We evaluated the validity, integrity, and supporting documentation of the Defense Human Resource Activity BRAC 2005 data and compliance with the Office of the Secretary of Defense and the Defense-Wide Organizations internal control plans for seven sites for the capacity analysis data call, nine sites for the second data call, and seven sites for the scenario specific data call. The responses provided by the Defense Human Resource Activity to the BRAC 2005 data calls were generally supported, complete, and reasonable once corrections were made. However, for the capacity analysis data call, the Defense Human Resource Activity did not adequately support 5 of 52 responses and for the second data call, the Defense Human Resource Activity did not complete or adequately support 35 of 277 responses. The Defense Human Resource Activity did not complete 23 of the 35 second data call responses because the requested information was unavailable. In addition, 2 Defense Human Resource Activity components (Employer Support of the Guard and Reserve and Federal Voting Assistance Program) were responsible for 11 of the 12 remaining unsupported responses. The incomplete and inadequately supported responses should not materially affect the BRAC 2005 analysis for Defense Human Resource Activity. Subsequent to our site visits, the Joint Process Action Team Criterion 7 group requested additional revised responses from the Defense agencies and Defense-Wide Organizations; we did not review those responses. As of February 1, 2005, the Defense Human Resource Activity had responded to and adequately supported two scenario specific data calls.

Finally, the Defense Human Resource Activity data collection process generally complied with the Office of the Secretary of Defense and Defense-Wide Organizations internal control plans. Although the Defense Human Resource Activity initially did not fully comply with applicable internal control plans during the capacity analysis and the second data calls, the noncompliance issues are not considered material and should not impact the integrity of the Defense Human Resource Activity data for use in BRAC 2005 analysis.

**Management Comments.** We provided a draft of this report on May 3, 2005. Although no comments were required, the Defense Human Resources Activity stated that as of April 8, 2005, supporting documentation was on hand. Due to time constraints, we did not review revised responses and additional support after February 1, 2005. (See the Finding section of the report for a discussion of management comments and the Management Comments section for the complete text of comments.)

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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 deadline for the Secretary of Defense to submit recommendations to the independent Commission was May 16, 2005.

**Joint Cross Service Groups.** A primary objective of BRAC 2005, in addition to realigning base structure, was 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. The JCSGs addressed issues that affect 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, 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 (DWO) used either automated data collection tools or a manual process to collect data call responses. The Defense Human Resource Activity (DHRA) changed from a manual process to the data-gathering tool<sup>1</sup> for the second data call. 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 manpower.

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<sup>1</sup> A modified Microsoft Access tool.

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- The COBRA data call gathered data to develop costs, savings, and payback (formerly known as return on investments) of proposed realignment and closure actions.
  - The JPAT 7 data call gathered 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 gathered data related to specific 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, 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 processes. In addition, the memorandum required DoD OIG personnel to assist the JCSGs and DoD Components as needed. This report summarizes the DoD OIG efforts related to the DHRA BRAC 2005 process.

**DWO.** DWO is a collective term for 11 Defense Organizations.<sup>3</sup> DHRA is one of the 11 DWOs. The OSD Director, Administration and Management (DA&M) led the DWO BRAC 2005 process, and was responsible for collecting and submitting BRAC data for the DWOs. OSD DA&M was the primary data repository for all DWO data collections and requests, and assembled and forwarded BRAC-related data to the OSD BRAC Office and JCSGs.

**ICPs.** The DWO ICP outlines management controls designed to ensure the accuracy, completeness, and integration of all information and analytical processes used in the BRAC 2005 process. Before the BRAC data calls were released, OSD required the Services, Defense agencies, and DWOs to prepare an ICP that incorporated and supplemented the OSD ICP. The OSD ICP was distributed under 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," April 16, 2003. OSD DA&M prepared the "Defense-Wide Organizations Internal Control Plan for the 2005 Base Realignment and Closure Process," dated January 15, 2004. The overall DWO ICP and Appendixes L and M of the DWO ICP apply to the 11 DWOs. Each DWO was responsible for preparing an organization-specific appendix to supplement the overall DWO ICP; Appendix H specifically applied to DHRA.

**DHRA.** The DHRA is a DoD field activity under the authority, direction, and control of the Under Secretary of Defense for Personnel and Readiness. With

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

<sup>3</sup> The 11 organizations that comprise the DWOs are OSD, Joint Chiefs of Staff, DoD OIG, American Forces Information Service, Defense Human Resource Activity, Defense Prisoner of War/Missing Personnel Office, Defense Technology Security Administration, DoD Education Activity, Office of Economic Adjustment, TRICARE Management Activity, and Washington Headquarters Services.

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Headquarters in Arlington, Virginia, DHRA provides program support, information management, and administrative services to DoD on human resource matters. DHRA is composed of DHRA Headquarters and eight components:

- Civilian Personnel Management Service (CPMS) (Arlington, Virginia);
- Defense Advisory Committee on Women in the Services (DACOWITS) (Arlington, Virginia);
- Defense Manpower Data Center (DMDC)-East (Arlington, Virginia) and DMDC-West (Seaside, California);
- Employer Support of the Guard and Reserve (ESGR) (Arlington, Virginia);
- Federal Voting Assistance Program (FVAP) (Arlington, Virginia);
- Joint Requirements and Integration Office (JR&IO) (Arlington, Virginia);
- Office of the Actuary (OACT) (Arlington, Virginia); and
- Personnel Security Research Center (PERSEREC) (Monterey, California).

We validated responses for DHRA Headquarters and six components for the capacity analysis data call and for DHRA Headquarters and eight components for the second data call. See Appendix A for a list of sites and questions reviewed for each data call.

## **Objectives**

The overall objective of the audit was to evaluate the validity, integrity, and supporting documentation of data that DHRA collected and submitted for the BRAC 2005 process. In addition, we evaluated whether DHRA complied with the OSD and DWO 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 and our review of the management control program. See Appendix B for prior coverage related to the objectives.

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# Defense Human Resource Activity BRAC 2005 Data Call Submissions and Internal Control Processes

The responses provided by DHRA to the BRAC 2005 data calls were generally supported, complete, and reasonable once corrections were made. For the capacity analysis data call, DHRA did not adequately support 5 of 52 responses. For the second data call, DHRA did not complete or adequately support 35 of 277 responses. DHRA personnel were unable to complete 23 of the 35 inadequately supported second data call responses because the requested information was unavailable. In addition, two DHRA components (ESGR and FVAP) were responsible for 11 of the 12 remaining unsupported responses. The incomplete and inadequately supported responses should not materially affect the BRAC 2005 analysis for DHRA. Finally, DHRA generally complied with the ICPs and the DWO ICP properly incorporated and supplemented the OSD ICP. However, DHRA personnel did not always mark and secure BRAC documentation as called for in the applicable ICPs. Although DHRA did not fully comply with applicable ICPs during the capacity analysis and second data calls, the noncompliances with the ICPs were not considered material and should not impact the integrity of the DHRA data for use in BRAC 2005 analysis.

## DHRA BRAC 2005 Data Call Submissions

The BRAC 2005 data reported by DHRA were generally supported, complete, and reasonable once corrections were made. For the capacity analysis, second, and scenario specific data calls, DHRA provided either an answer or a “Not Applicable” response to the questions. A “Not Applicable” response was provided when either a DWO or DHRA BRAC official determined that the question did not apply to DHRA. We compared DHRA responses to supporting documentation to ensure accuracy and reviewed the “Not Applicable” responses for reasonableness. We did not verify that the DHRA responses were in the OSD Database for the capacity analysis or second data calls.

**Capacity Analysis Data Call.** The responses provided by DHRA to the capacity analysis data call were generally supported, complete, and reasonable once corrections were made. OSD DA&M directed DHRA to answer 75 of the 752 capacity analysis data call questions that were identified as applicable to the DWOs by HSA JCSG. OSD DA&M also directed DHRA to review the remainder of the 752 questions to determine if any of the other questions were applicable to DHRA.

DHRA reviewed the questions and determined that 52 of the 75 questions were not applicable to DHRA. DHRA Headquarters targeted the remaining

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23 questions to DHRA Headquarters,<sup>4</sup> and 6 of its component offices: CPMS, DMDC-East, DMDC-West, ESGR, FVAP, and PERSEREC. As a whole, DHRA provided 52 responses to the 23 questions. (See Appendix A for a list of sites and questions reviewed.)

We evaluated the responses and supporting documentation at DHRA Headquarters and at six component offices. We initially identified responses that were either partially or inadequately supported. As a result of our site visits, DHRA revised responses and provided supporting documentation to correct the responses. We verified and concurred with the changes that were made, but did not verify that the changes were made to the OSD Database. For the capacity analysis data call, 47 DHRA responses were supported, complete, and reasonable; and the “Not Applicable” responses were reasonable. However, we identified five responses at four sites that were not adequately supported and remained uncorrected.

- **DHRA Headquarters.** Two questions requesting personnel information were not adequately supported as of October 22, 2004.
  - Question number 461 required information related to the number of authorized personnel within the Washington, D.C., area. DHRA did not have adequate supporting documentation for the number of civilian personnel in administrative space.
  - Question number 462 required information related to leased administrative space and the number of authorized personnel within the Washington, D.C., area. DHRA did not have adequate supporting documentation for the number of military officers ranked O-4 through O-6, enlisted military personnel, and other assigned or detailed personnel.
- **CPMS.** Question number 319 requested network information for communication and information technology, and subscriber information. As of April 8, 2005, CPMS had not provided adequate documentation to support its response for subscriber information.
- **ESGR.** Question number 462 requested the number of authorized personnel and usable square footage. As of July 29, 2004, ESGR had not provided adequate documentation to support its response for the number of authorized personnel.
- **FVAP.** Question number 462 requested the number of authorized personnel and usable square footage. As of April 8, 2005, FVAP had not provided adequate documentation to support its response for the number of authorized personnel.

**Second Data Call.** The responses provided by DHRA to the second data call were generally supported, complete, and reasonable once corrections were made. OSD DA&M provided DHRA with JPAT 7 question numbers 1400 through 1417,

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<sup>4</sup> DHRA Headquarters’ responses included data from three additional component offices: DACOWITS, JR&IO, and OACT.

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1420, and 1421;<sup>5</sup> COBRA question numbers 1500 through 1507; HSA JCSG military value question numbers 1900 through 1982; and HSA JCSG supplemental capacity question numbers 4069 through 4105. DHRA Headquarters reviewed the targeted data call questions and further targeted those questions to DHRA Headquarters and eight component offices. DHRA reviewed the questions and identified questions that were not applicable to DHRA. We did not make a determination whether the responses to HSA JCSG military value questions 1907 and 1908 were supported, complete, and reasonable.<sup>6</sup> DHRA Headquarters and its components responded to 38 questions. As a whole, DHRA provided 277 responses to the 38 questions. (See Appendix A for a list of sites and questions reviewed.)

We evaluated the responses and supporting documentation for DHRA Headquarters and for eight component offices; we identified responses that were either partially or inadequately supported. As a result of our site visits, DHRA revised responses and provided supporting documentation to correct the responses. We verified and concurred with the changes that were made, but did not verify that the changes were made to the OSD Database.

DHRA responses to 38 second data call questions were generally supported, complete, and reasonable, and the “Not Applicable” responses were reasonable. However, DHRA did not complete and adequately support three JPAT 7 questions for the second data call. Further, three of the eight DHRA components that responded did not provide adequate supporting documentation for 12 of the remaining responses.

**JPAT 7 Questions.** DHRA responses to the JPAT 7 questions were properly supported, complete, and reasonable, except for its responses to question numbers 1405 through 1407, which were partially answered. The three JPAT 7 questions requested information on educational resources in the local community. However, DHRA was not always able to obtain requested information such as teacher certification percentage, average composite American College Test score, availability of technical vocational schools, and facility capacity because the requested information was not always available. As a result, the responses to JPAT 7 question number 1405 was incomplete for all nine DHRA sites, and question numbers 1406 and 1407 were incomplete for seven DHRA sites (DHRA Headquarters, CPMS, DMDC-East, ESGR, FVAP, JR&IO, and OACT). Subsequent to our site visits in August 2004, the JPAT 7 group provided additional guidance to the Services, Defense agencies, and DWOs on how to obtain the requested responses to include those related to education resources in the local community and requested updated responses. We did not verify the resubmissions; therefore, the issues related to these questions may no longer be valid.

**Unsupported Responses.** Two DHRA components, ESGR and FVAP, were responsible for a disproportionate share (11 of 12) of the discrepancies not

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<sup>5</sup> The JPAT 7 group replaced questions 1418 and 1419 with questions 1420 and 1421.

<sup>6</sup> Questions 1907 and 1908 requested information on the number of meetings between an organization’s senior officials within the Washington, D.C., area and meetings between an organization’s senior officials and members of Congress or their staffs. The DoD OIG determined that the supporting documentation, such as Microsoft Outlook calendars, could not be verified.

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related to the JPAT 7 questions. The remaining discrepancy was a partial response to HSA JCSG military value question number 1917 by CPMS.

**ESGR.** The responses for ESGR to the second data call questions were not adequately supported for 8 of 15 non-JPAT 7 responses. ESGR did not provide adequate support for square footage as requested by COBRA question number 1501, personnel and square footage for HSA JCSG military value question numbers 1905 and 1916, and for HSA JCSG supplemental capacity question numbers 4099 through 4103.

**FVAP.** The responses for FVAP to the second data call questions were not always complete and not adequately supported for three of seven non-JPAT 7 responses. FVAP did not provide adequate support for square footage as requested by COBRA question number 1501 or for HSA JCSG supplemental capacity question numbers 4099 and 4103.

**CPMS.** Responses for CPMS were supported, complete, and reasonable except for HSA JCSG military value question number 1917. Question number 1917 was partially unsupported because of the non-availability of a lease agreement for the Denver, Colorado, location.

**Scenario Specific Data Call.** The DHRA provided reasonable responses and adequate support for the responses to two scenario data calls. We evaluated the responses and support at DHRA Headquarters and six of its component offices, which included CPMS, DMDC-East, ESGR, FVAP, JR&IO, and OACT. As a result of our site visits, DHRA sites revised responses and provided additional supporting documentation to correct the issues. We verified and concurred with the changes as of February 1, 2005.

## Internal Control Processes

DHRA BRAC officials generally complied with the ICPs and the DWO ICP properly incorporated and supplemented the OSD ICP. However, during the capacity analysis data call and the second data call, we identified several noncompliance issues such as unsecured and improperly marked documentation. To evaluate compliance with the ICPs, we ensured that the DWO ICP properly incorporated and supplemented the OSD ICP and evaluated whether DHRA BRAC officials completed nondisclosure agreements and properly marked, safeguarded, and maintained BRAC data and documentation.

**Completeness of ICPs.** The DWO ICPs outlined management controls designed to ensure accuracy and completeness and provide accountability for DHRA information used in the BRAC 2005 process. The ICPs established BRAC 2005 responsibilities of DHRA organizations and control mechanisms to safeguard DHRA BRAC information. Specifically, the ICPs included direction on the completion of nondisclosure agreements; and the collection, marking, safeguarding, and certification of BRAC data.

**Compliance with ICPs.** DHRA sites were generally compliant with the applicable ICPs. The site data collection processes for the capacity analysis,

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second, and scenario specific data calls generally complied with applicable ICPs. However, during the capacity analysis data call and the second data call we identified several noncompliance issues such as unsecured and inadequately marked documentation. When notified of the noncompliances, DHRA personnel either corrected the noncompliances during our site visits or agreed to take corrective actions after our departure. We consider the noncompliance with ICP procedures to be immaterial and should not impact the integrity of DHRA data.

## Conclusion

The responses provided by DHRA to the BRAC 2005 data calls were generally supported, complete, and reasonable once corrections were made. However, for the capacity analysis data call, DHRA did not provide adequate supporting documentation for 5 of 52 responses. In addition, for the second data call, DHRA responses to JPAT 7 question numbers 1405 through 1407 were incomplete and the responses from three DHRA components were not adequately supported. Subsequent to our site visits, the JPAT 7 group provided additional guidance for responding to the JPAT 7 questions and requested revised responses. We did not verify the revised responses; therefore, the issues related to the JPAT 7 questions may no longer be valid. We also identified instances of noncompliance with the ICPs, such as unsecured and inadequately marked documentation that DHRA personnel corrected or agreed to correct.

We discussed the identified ICP noncompliances and unsupported responses with DHRA management. DHRA management concurred with our findings. We determined that the ICP noncompliances and lack of supporting documentation are immaterial and will not impact the reliability and integrity of the DHRA BRAC 2005 data. DHRA Headquarters agreed to obtain support for the questions that lack supporting documentation. However, due to time constraints, we did not verify any revised responses or additional supporting documentation that DHRA may have obtained.

## Management Comments on the Finding and Audit Response

**Management Comments.** The DHRA Certifying Officer stated that as of April 8, 2005, supporting documentation for the responses to the data call questions was available.

**Audit Response.** The DHRA Certifying Officer's comments did not address whether DHRA provided additional documentation that would correct the inadequately supported responses identified in the report. DHRA should ensure that adequate supporting documentation is in place to address the identified deficiencies. Due to time constraints, we did not review revised responses and additional support after February 1, 2005.

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## Appendix A. Scope and Methodology

We evaluated the validity, integrity, and supporting documentation of DHRA BRAC 2005 data. The evaluation included comparing question responses to supporting documentation and reviewing “Not Applicable” responses to determine whether the responses were reasonable. Questions had either an answer or a “Not Applicable” response (for questions determined not to apply to a DHRA site). We did not verify that DHRA responses were submitted to the OSD Database. We ensured that the DWO ICP incorporated and supplemented the OSD ICP. We evaluated site data collection processes to determine whether they complied with the ICPs to include reviewing the completion of nondisclosure agreements, and the collection, marking, safeguarding, and maintenance of BRAC data. In addition, we interviewed the personnel responsible for certifying the responses to the data call questions. Due to time constraints, we did not review revised responses and additional support after February 1, 2005.

**Capacity Analysis Data Call.** OSD DA&M directed DHRA to answer 75 of the 752 capacity analysis data call questions, which the HSA JCSG identified as applicable to DWOs. OSD DA&M also directed the DHRA trusted agents to review the remainder of the questions to determine their applicability to DHRA specific components. We did not validate the DHRA Headquarters selection process for determining the applicability of the questions. DHRA reviewed the questions and determined that 52 of the 75 questions were not applicable to DHRA.

DHRA Headquarters targeted the remaining 23 questions to DHRA Headquarters,\* and six of its component offices: CPMS, DMDC-East, DMDC-West, ESGR, FVAP, and PERSEREC. As a whole, DHRA provided 52 responses to the 23 questions. We issued seven site memorandums to summarize the results of each of the site visits. Specifically, we reviewed the responses and support for the following questions for the identified sites between April 2004 to May 2004.

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\*DHRA Headquarters’ responses included data from three additional component offices: DACOWITS, JR&IO, and OACT.

**Table 1. Capacity Analysis Data Call Questions Reviewed**

DHRA Site	Question Number	
	Answered	Not Applicable
DHRA Headquarters Arlington, Virginia	446, 461, 462, 466, 468, and 471	464
CPMS Arlington, Virginia	311, 314, 316, 318-322, 327, 446, 462, and 466	313, 315, 323-326, 328, 329, 464, and 582
DMDC-East Arlington, Virginia	314, 316, 319-322, 326-329, 461, 462, 464, and 466	315, 317, 318, and 323-325
DMDC-West Seaside, California	314, 316-322, 325-329, and 582	315, 323, and 324
ESGR Arlington, Virginia	462 and 466	464
FVAP Arlington, Virginia	462 and 466	316 and 464
PERSEREC Monterey, California	311 and 313	316

**Second Data Call.** The JCSGs provided DHRA Headquarters with the second data call questions. Specifically, DHRA received HSA JCSG military value question numbers 1900 through 1982; HSA JCSG supplemental capacity question numbers 4069 through 4105; COBRA question numbers 1500 through 1507; and JPAT 7 question numbers 1400 through 1417, 1420, and 1421. DHRA Headquarters reviewed the targeted data call questions and further targeted those questions to DHRA Headquarters, and eight of its component offices. DHRA Headquarters received 68 questions, CPMS received 59 questions, DMDC-East received 73 questions, DMDC-West received 73 questions, ESGR received 46 questions, FVAP received 43 questions, JR&IO received 71 questions, OACT received 71 questions, and PERSEREC received 72 questions.

We did not validate the DHRA Headquarters' selection process. However, DHRA complied with the requirement to have all stand-alone facilities and host installations, which included leased facilities, answer JPAT 7 and COBRA data call questions, except for the COBRA questions for JR&IO which were included in the DHRA Headquarters submission. DHRA Headquarters and eight of its component offices were in leased facilities.

In addition to reviewing the second data call responses, we followed up on outstanding issues from the initial capacity analysis data call from July 2004 to August 2004. We evaluated the following initial capacity analysis questions for the following sites:

- DHRA Headquarters: question numbers 446, 461, 462, 466, 468, and 471;
- FVAP: question numbers 462 and 466; and

- 
- ESGR: question number 462.

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 supporting documentation, such as Microsoft Outlook calendars, could not be verified, except for question 1908 for DMDC-West, Seaside, California.
- Validate the responses to JPAT 7 question numbers 1420 and 1421 for DMDC-West and PERSEREC. The JPAT 7 group decided to replace JPAT 7 question numbers 1418 and 1419 with JPAT 7 question numbers 1420 and 1421. These sites did not receive JPAT 7 question numbers 1420 and 1421 before our site visits concluded. Therefore, we did not review the accuracy and supportability of the responses. We did, however, evaluate the responses to JPAT 7 question numbers 1420 and 1421 for all other DHRA sites.
- Verify revised responses to JPAT 7 questions that occurred after our site visits.

We issued nine site memorandums to summarize the results for DHRA Headquarters and eight component offices. Specifically, we reviewed the responses and support for the following questions for the identified sites.

**Table 2. Second Data Call Questions Reviewed**

DHRA Site	Question Number	
	Answered	Not Applicable
DHRA Headquarters Arlington, Virginia	1400-1417, 1420, 1421, 1501, 1505, 1905, 1907-1911, 1913, 1914, and 4099-4103	1500, 1502-1504, 1506, 1507, 1900, 1904, 1906, 1912, 1915, 1917-1927, and 1947-1957
CPMS Arlington, Virginia	1400-1417, 1420, 1421, 1501, 1505, 1905, 1907-1911, 1913-1917, and 4099-4103	1500, 1502-1504, 1506, 1507, 1900, 1904, 1912, 1918, 1919, 1921, 1925-1927, 1947, 1949, 1950, 1953, 1956, and 1957
DMDC-East Arlington, Virginia	1400-1417, 1420, 1421, 1501, 1505, 1907-1911, 1913-1916, and 4099-4103	1500, 1502-1504, 1506, 1507, 1900, 1904-1906, 1912, 1917-1927, 1947-1957, 4079-4081, and 4096
DMDC-West Seaside, California	1400-1417, 1420, 1421, 1501, 1907, 1908, 1911, 1914, 1916, and 1917	1500, 1502-1507, 1900, 1904-1906, 1909, 1910, 1912, 1913, 1915, 1918-1927, 1947-1957, 4079-4081, 4096, and 4099-4103
ESGR Arlington, Virginia	1400-1417, 1420, 1421, 1501, 1905, 1907-1911, 1913, 1915, 1916, and 4099-4103	1500, 1502-1507, 1914, 1917, 4072, and 4074
FVAP Arlington, Virginia	1400-1417, 1420, 1421, 1501, 1505, 1907, 1908, 1911, 4099, and 4103	1500, 1502-1504, 1506, 1507, 1905, 1909, 1910, 1913-1917, 4072, and 4074
JR&IO Arlington, Virginia	1400-1417, 1420, 1421, 1907-1911, 1913, and 1915	1500-1507, 1900, 1904-1906, 1912, 1914, 1916-1927, 1947-1957, 4072, 4074, and 4099-4103
OACT Arlington, Virginia	1400-1417, 1420, 1421, 1505, 1907, 1908, 1911, 1915, and 4099-4103	1500-1504, 1506, 1507, 1900, 1904-1906, 1909, 1910, 1912-1914, 1916-1927, 1947-1957, 4072, and 4074
PERSEREC Monterey, California	1400-1417, 1420, 1421, 1501, and 1505	1500, 1502-1504, 1506, 1507, 1900, 1904-1910, 1912-1927, 1947-1957, 4079-4081, 4096, and 4099-4103

**Scenario Specific Data Call.** As of February 1, 2005, DHRA Headquarters had received two scenario specific data calls from HSA JCSG and submitted responses. Specifically, DHRA received HSA JCSG scenario data calls HSA-0053 and HSA-0106. The scenario specific data calls were answered by DHRA Headquarters and six component offices: CPMS, DMDC-East, ESGR, FVAP,

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JR&IO, and OACT. We reviewed the scenario specific data call responses for reasonableness and adequacy of support for DHRA Headquarters and its six component offices; however, DHRA Headquarters had not certified its responses during our site visit.

We performed this audit from February 2004 through May 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. Further, we did not review the data gathering tool used by DHRA. Potential inaccuracies in the data could impact the results. However, the BRAC data were certified as accurate and complete to the best of the certifiers' knowledge and belief.

**Government Accountability Office High-Risk Areas.** 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 DHRA management control program because its provisions were not deemed applicable to the one-time data collection process. However, we evaluated the DHRA 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 DHRA used to develop, submit, and document its data call responses. During the capacity analysis data call and the second data call, we identified several noncompliance issues such as unsecured and inadequately marked documentation. When notified of the noncompliances, DHRA personnel either corrected the noncompliances during our site visits or agreed to take corrective actions after our departure. We consider the noncompliance with ICP procedures to be immaterial and should not impact the integrity of DHRA data. Management controls were adequate as they applied to the audit objective. (See finding for additional details.)

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## Appendix B. Prior Coverage

During the last 5 years, the following DoD Inspector General memorandums have been issued related to DHRA BRAC 2005.

### Site Memorandums

DoD IG Memorandum, "Audit on the Second Data Call Submission From Defense Actuary Services to Defense Human Resources Activity for Base Realignment and Closure 2005," December 2, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From Joint Requirements and Integration Office to Defense Human Resources Activity for Base Realignment and Closure 2005," December 2, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From Civilian Personnel Management Service to Defense Human Resources Activity for Base Realignment and Closure 2005," December 1, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From Defense Human Resources Activity Headquarters for Base Realignment and Closure 2005," December 1, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From Defense Manpower Data Center East to Defense Human Resources Activity for Base Realignment and Closure 2005," December 1, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From Defense Manpower Data Center West to Defense Human Resources Activity for Base Realignment and Closure 2005," December 1, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From Defense Personnel Research Center to Defense Human Resources Activity for Base Realignment and Closure 2005," December 1, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From Employer Support for the Guard and Reserve to Defense Human Resources Activity for Base Realignment and Closure 2005," December 1, 2004

DoD IG Memorandum, "Audit on the Second Data Call Submission From Federal Voting Assistance Program to Defense Human Resources Activity for Base Realignment and Closure 2005," December 1, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Defense Human Resources Activity Headquarters for Base Realignment and Closure 2005," June 16, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Civilian Personnel Management Service to Defense Human Resources Activity Headquarters for Base Realignment and Closure 2005," June 10, 2004

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DoD IG Memorandum, “Audit on the Capacity Analysis Data Call Submission From Employer Support of the Guard and Reserve to Defense Human Resources Activity Headquarters for Base Realignment and Closure 2005,” June 10, 2004

DoD IG Memorandum, “Audit on the Capacity Analysis Data Call Submission From Federal Voting Assistance Program to Defense Human Resources Activity Headquarters for Base Realignment and Closure 2005,” June 3, 2004

DoD IG Memorandum, “Audit on the Capacity Analysis Data Call Submission From Defense Manpower Data Center Rosslyn, Virginia to Defense Human Resources Activity Headquarters for Base Realignment and Closure 2005,” May 24, 2004

DoD IG Memorandum, “Audit on the Capacity Analysis Data Call Submission From Defense Manpower Data Center Seaside, California to Defense Human Resources Activity Headquarters for Base Realignment and Closure 2005,” May 12, 2004

DoD IG Memorandum, “Audit on the Capacity Analysis Data Call Submission From Defense Personnel Security Research Center Monterey to Defense Human Resources Activity Headquarters for Base Realignment and Closure 2005,” May 12, 2004

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## **Appendix C. Report Distribution**

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

Director, Base Realignment and Closure (Installations and Environment)

Director, Defense Human Resource Activity

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

Government Accountability Office

# Defense Human Resources Activity's Comments

Final Report  
Reference



DEPARTMENT OF DEFENSE  
HUMAN RESOURCES ACTIVITY  
HEADQUARTERS  
4043 FAIRFAX DRIVE, SUITE 200  
ARLINGTON, VA 22203-1673

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## MEMORANDUM FOR THE RECORD

SUBJECT: Draft Report -- Defense Human Resource Activity's Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005

DHRA has reviewed the Draft Report for the Defense Human Resource Activity's Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005 and has the following comments:

- DHRA Headquarters received a request from the DoD IG for supporting documentation on April 1, 2005. On April 8, DHRA Headquarters responded by e-mail to the DoD IG that all DHRA Components had supporting documentation on hand for the data calls in question. The documents were to be readily available for DoD IG audit.
- Page 7 -- second bullet. FVAP paragraph contains a reference to ESGR. This is in error and should reference FVAP.

  
Mary Susan Bradshaw  
Trusted Agent  
Date: May 16, 05

  
Sharon H. Cooper  
Certifying Officer  
Date: MAY 16 2005

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