
April 13, 2005



Infrastructure and Environment

Joint Chiefs of Staff Data Call
Submissions and Internal Control
Processes for Base Realignment and
Closure 2005
(D-2005-049)

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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 Organizations
HSA	Headquarters and Support Activities
ICP	Internal Control Plan
JCS	Joint Chiefs of Staff
JCSG	Joint Cross Service Group
JPAT 7	Joint Process Action Team Criterion Number 7
OSD	Office of the Secretary of Defense



INSPECTOR GENERAL
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April 13, 2005

MEMORANDUM FOR CHAIRMAN, JOINT CHIEFS OF STAFF

SUBJECT: Report on Joint Chiefs of Staff Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005 (Report No. D-2005-049)

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

We appreciate the courtesies extended to the staff. Questions should be directed to Ms. Kimberley A. Caprio at (703) 604-9202 (DSN 664-9202) or Ms. Carol N. Gorman at (703) 604-9314 (DSN 664-9314). See Appendix B 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
Acting Director
for Contract Management

Department of Defense Office of Inspector General

Report No. D-2005-049

April 13, 2005

(Project No. D2004-D000CB-0107.000)

Joint Chiefs of Staff 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 Joint Chiefs of Staff management personnel should read this report. The report discusses the validity, integrity, and supporting documentation of the data provided by the Joint Chiefs of Staff 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 stated 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 site memorandums for the capacity analysis data call and the second data call to summarize the results of the site visits. This report summarizes issues related to the Joint Chiefs of Staff BRAC 2005 process as of January 12, 2005.

The Joint Chiefs of Staff is a Defense-Wide Organization responsible for the unified strategic direction of the combatant forces; the combatant forces operation under unified command; and the combatant forces integration into an efficient team of land, naval, and air forces. The Chairman of the Joint Chiefs of Staff is the principal military adviser to the President, Secretary of Defense, and the National Security Council. The Joint Chiefs of Staff is located in the Pentagon and has four other offices in the Washington, D.C.,

area. The Joint Chiefs of Staff BRAC officials* located at the Pentagon were responsible for collecting and submitting Joint Chiefs of Staff BRAC responses for all of the Joint Chiefs of Staff; therefore, we did not visit the other Joint Chiefs of Staff office locations during the review.

Results. We evaluated the validity, integrity, and supporting documentation of the Joint Chiefs of Staff BRAC 2005 data and compliance with the Office of the Secretary of Defense's and the Defense-Wide Organizations' internal control plans for the capacity analysis data call, the second data call, and the scenario specific data calls. The Joint Chiefs of Staff BRAC 2005 data were generally supported, complete, and reasonable once corrections were made. However, for the capacity analysis data call, 2 out of the 77 responses were partially supported because data to support the number of contractor employees were unavailable. For the second data call, 1 out of the 48 responses was unsupported because data to support the number of authorized personnel located in leased facilities were unavailable. We cannot determine if these questions have a material effect on the BRAC 2005 analysis for the Joint Chiefs of Staff. The Joint Chiefs of Staff data collection processes generally complied with the Defense-Wide Organizations' internal control plan, and the Defense-Wide Organizations' internal control plan properly incorporated the Office of the Secretary of Defense's internal control plan. However, we identified a noncompliance issue during the capacity analysis and second data calls. The Joint Chiefs of Staff did not provide all signatures and dates as required by the Defense-Wide Organizations' internal control plan. The noncompliance with the internal control plan is not considered material and should not impact the reliability of the Joint Chiefs of Staff data for use in BRAC 2005 analysis. Subsequent to our site visit, the Joint Process Action Team Criterion Number 7 group may request further changed responses; we will not be reviewing those responses. As of January 12, 2005, the Joint Chiefs of Staff received two scenario specific data calls.

Management Comments. We provided a draft of this report on March 15, 2005. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

*The Joint Chiefs of Staff BRAC official for the capacity analysis data call was the Division Chief of Joint Chiefs of Staff Force Structure Resources and Assessment Directorate (J-8), Support Agency, Reform and Assessment Office. The Joint Chiefs of Staff BRAC official for the second and scenario specific data calls was the Reserve Force Advisor of Joint Chiefs of Staff Force Structure Resources and Assessment Directorate (J-8).

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Background

Base Realignment and Closure 2005. Public Law 101-510, “Defense Base Closure and Realignment Act of 1990,” as amended, established the procedures under which the Secretary of Defense may realign or close military installations inside the United States and its territories. The law authorized 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 recommendations to the independent Commission by May 16, 2005.

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

BRAC Data Calls. The BRAC 2005 process was mandated for the United States and its territories and was divided into the following data calls: capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions (COBRA), Joint Process Action Team 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. Specifically, the data calls were to accomplish the following:

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

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

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

DWOs. DWO is a collective term for 11 Defense Organizations.² JCS 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 the 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 JCSGs, 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 "Defense-Wide Organizations Internal Control Plan for the 2005 Base Realignment and Closure Process," on 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 D applied to JCS. The DWO ICP was updated on August 2, 2004. The DWOs changed from a manual process to the data gathering tool³ for the second data call. For the second and scenario specific data calls, JCS used the August 2, 2004, DWO ICP.

JCS. JCS is responsible for the unified strategic direction of the combatant forces; the combatant forces operation under unified command; and the combatant forces integration into an efficient team of land, naval, and air forces. The

¹ 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.

² The 11 Defense Organizations that comprise the DWOs are OSD, JCS, DoD OIG, Office of Economic Adjustment, Department of Defense Education Activity, Defense Human Resources Activity, TRICARE Management Activity, American Forces Information Service, Defense Prisoner of War/Missing Personnel Office, Defense Technology Security Administration, and Washington Headquarters Service.

³ A modified Microsoft Access tool.

Chairman of the JCS is the principal military adviser to the President, Secretary of Defense, and the National Security Council. The JCS consists of the Chairman, the Vice Chairman, the Chief of Staff of the Army, the Chief of Naval Operations, the Chief of Staff of the Air Force, and the Commandant of the Marine Corps. JCS is located in the Pentagon and has four other offices in the Washington, D.C., area at Crystal Mall 3, Crystal Mall 4, Crystal Plaza 5, and 201 South Clark Street, Arlington, Virginia. The JCS BRAC officials were located at the Pentagon and appointed to collect and submit JCS BRAC responses for all of JCS; therefore, we did not visit the other JCS office locations during the review.

Objectives

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

Joint Chiefs of Staff BRAC 2005 Data Call Submissions and Internal Control Processes

The responses provided by JCS to the BRAC 2005 data calls were generally supported, complete, and reasonable once corrections were made. However, for the capacity analysis data call, 2 out of the 77 responses were partially supported because data to support the number of contractor employees were unavailable. For the second data call, 1 out of the 48 responses was unsupported because data to support the number of authorized personnel located in leased facilities were unavailable. We cannot determine if these questions have a material effect on the BRAC 2005 analysis for JCS. JCS generally complied with the ICPs, and the DWO ICP properly incorporated the OSD ICP. However, we identified a noncompliance issue during the capacity analysis and second data calls. Specifically, JCS did not provide all signatures and dates as required by the DWO ICP. The noncompliance with the ICP is not considered material and should not impact the reliability of the JCS data for use in BRAC 2005 analysis.

JCS BRAC 2005 Data Call Submissions

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

Capacity Analysis Data Call. The responses provided by JCS were generally supported, complete, and reasonable for the capacity analysis data call once corrected; however, 2 out of the 77 responses were partially supported. Specifically, with the exception of those two responses, JCS answers were supported, complete, and reasonable; and “Not Applicable” responses were reasonable. OSD DA&M directed JCS to answer 75 of the 752 capacity analysis data call questions identified as applicable to the DWOs by the Headquarters and Support Activities (HSA) JCSG. OSD DA&M also directed JCS to review the remainder of the 752 questions to determine if any other questions were applicable to JCS. JCS reviewed the remainder of the questions and identified two additional applicable questions, and therefore, responded to 77 of the 752 questions. For each of the 77 questions, JCS either answered the question or determined the question to be “Not Applicable.” We evaluated the responses and supporting documentation at JCS, and we identified responses lacking reasonable support and responses that were inconsistent with the support provided. Based on

our review, JCS processed change adjudications⁴ or provided additional supporting documentation to correct the issues raised. We verified and concurred with the changes. JCS stated it would forward the changed responses to OSD DA&M; however, we did not verify that the responses made it into the OSD Database.

For the capacity analysis data call, 2 of the 77 responses were partially supported;⁵ specifically, the responses to questions 461 and 462. The responses to questions 461 and 462 were partially supported because JCS was unable to provide documentation to support the number of contractor personnel; therefore, we were unable to fully validate the data.

JCS should identify and obtain adequate supporting documentation and process change adjudications, if necessary, for questions 461 and 462.

Second Data Call. JCS provided responses that were generally supported, complete, and reasonable for the second data call once corrected; however, COBRA question 1505 was unsupported. In addition, we did not make a determination as to whether the responses for HSA JCSG questions 1907⁶ and 1908⁷ were supported, complete, and reasonable. With the exception of those three responses, the JCS responses were supported, complete, and reasonable once corrections were made; and “Not Applicable” responses were reasonable. For the second data call, OSD DA&M directed JCS to answer 48 questions. OSD DA&M also directed each DWO to review the remainder of the questions to determine if any were applicable to its specific organization. The JCS BRAC official reviewed the remainder of the questions and did not identify any that were applicable to JCS. The JCS office locations⁸ were required to answer the JPAT 7 and COBRA data call questions; however, the JCS BRAC official provided a single response for JCS that included these office locations. For each of the 48 questions, JCS either answered the question or determined the question to be “Not Applicable.” We evaluated the responses and supporting documentation and identified responses lacking reasonable support and responses that were inconsistent with the support provided. Based on our review, JCS processed change adjudications or provided additional supporting documentation to correct the issues raised. We verified and concurred with the changes. JCS stated it would forward the changed responses to OSD DA&M; however, we did not verify that the responses made it into the OSD Database.

JCS was unable to provide support for 1 of the 48 responses; specifically, the response to COBRA question 1505. JCS was unable to provide a Unit Manning

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

⁵ We originally determined that the responses to questions 371 and 393 were partially supported; however, subsequent to our site visit, the HSA JCSG informed us that those questions would no longer be used for its analysis. As a result, we determined that no additional support was needed for questions 371 and 393.

⁶ The question asks for the number of meetings between an organization’s senior officials, including flag officers, and senior officials from another organization located in the Washington, D.C., area.

⁷ The question asks for the number of meetings between an organization’s senior officials, including flag officers, and members of Congress or their staffs.

⁸ The JCS is located in the Pentagon and also has four other offices in the Washington, D.C., area at Crystal Mall 3, Crystal Mall 4, Crystal Plaza 5, and 201 South Clark Street, Arlington, Virginia.

Document that identified authorized personnel located at JCS leased facilities (see Appendix A for JCS leased facilities); therefore, we were unable to validate and determine the reasonableness of the response.

JCS should identify and obtain adequate supporting documentation and process change adjudications, if necessary, for COBRA question 1505.

Scenario Specific Data Calls. JCS provided reasonable responses and supporting documentation for the scenario specific data calls. JCS received two scenario specific data calls as of January 12, 2005. We evaluated the responses and the supporting documentation at JCS and determined the responses provided were reasonable and no revisions were required.

Internal Control Processes

JCS BRAC officials generally complied with the ICPs, and the DWO ICP properly incorporated the OSD ICP. However, for the capacity analysis and second data calls, we identified an ICP noncompliance issue. To evaluate compliance with the ICPs, we ensured that the DWO ICP properly incorporated the OSD ICP and evaluated whether JCS BRAC officials completed nondisclosure agreements, properly maintained e-mail information, appropriately marked and safeguarded BRAC data, and maintained complete BRAC data files.

Compliance with ICP. JCS was generally compliant with the ICP procedures, with one exception. The ICP required that each response page include the signature of the answerer and certifying official and the certification date. We determined that JCS did not provide all signatures and dates as required by the ICP for the capacity analysis and second data calls. Despite the lack of signatures and dates, the responses were reasonable; therefore, we consider the noncompliance with ICP procedures to be immaterial. In accordance with the

DWO ICP, JCS BRAC officials completed nondisclosure agreements, properly maintained e-mail information, appropriately marked and safeguarded BRAC data, and maintained complete BRAC data files.

Completeness of ICP. The DWO ICP outlined management controls designed to ensure the accuracy, completeness, and integration of all information and analytical processes upon which the DWO was to submit documents, data, and information used in the BRAC 2005 process. The ICP established BRAC 2005 responsibilities of JCS and control mechanisms to safeguard JCS BRAC information. The ICP detailed data requirements and sources and systems for verifying the accuracy of data and information. In addition, the ICP identified required documentation to justify changes made to data and information received from subordinate levels of the organization.

Conclusion

The responses provided by JCS to the BRAC 2005 data calls were generally supported, complete, and reasonable once corrected. However, for the capacity analysis data call, 2 out of the 77 responses were partially supported because data

to support the number of contractor employees were unavailable. For the second data call, 1 out of the 48 responses was unsupported because data to support the number of authorized personnel located in leased facilities were unavailable. We cannot determine if these questions have a material effect on the BRAC 2005 analysis for JCS. JCS generally complied with the ICPs, and the DWO ICP properly incorporated the OSD ICP. However, we identified a noncompliance issue during the capacity analysis and second data calls. Specifically, JCS did not provide all signatures and dates as required by the DWO ICP. The noncompliance with the ICP is not considered material and should not impact the reliability of the JCS data for use in BRAC 2005 analysis.

We discussed the results of the data call submissions and ICP review with JCS upon completion of each data call; JCS concurred with our findings. The responses to capacity analysis data call questions 461 and 462 remain partially supported and responses to second data call COBRA question 1505 remain unsupported. JCS should obtain adequate supporting documentation for those responses.

Appendix A. Scope and Methodology

We evaluated the validity, integrity, and supporting documentation of JCS BRAC 2005 data. The evaluation included comparing responses to supporting documentation and reviewing “Not Applicable” responses to determine whether responses were reasonable. Questions required either an answer or a “Not Applicable” response; a “Not Applicable” response was for questions either OSD DA&M or JCS determined not to apply to JCS. However, we did not verify that the responses made it into the OSD Database. We ensured that the DWO ICP incorporated the requirements of the OSD ICP. We evaluated site data collection procedures to determine whether they were in compliance with the ICP 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 answering, reviewing, and certifying the responses to the data call questions. We did not verify

Capacity Analysis Data Call. A January 23, 2004, OSD DA&M memorandum directed JCS to answer 75 of the 752 capacity analysis data call questions identified as applicable to the DWOs by the HSA JCSG. OSD DA&M also directed JCS to review the remainder of the questions to determine if any were applicable to its specific organization. JCS reviewed the remainder of the questions and identified two additional questions applicable to JCS. Therefore, JCS responded to 77 of the 752 capacity analysis data call questions. We did not validate the OSD DA&M or JCS selection process or the questions not selected.

We reviewed the responses to the 77 capacity analysis data call questions. The JCS BRAC official was located at the Pentagon and appointed to collect and submit JCS BRAC responses for all of JCS; therefore, we did not visit the other JCS office locations during the review. We issued a site memorandum to summarize the results of the site visit. Specifically, we reviewed the following responses and support:

- questions 97, 112, 327 through 329, 356, 362, 364, 371, 382, 385 through 387, 393, 446 through 448, 461, 462, 464, 466, 468, 471, 478, and 480 through 482 with an answered response; and
- questions 311, 313 through 326, 347 through 355, 357 through 361, 363, 365 through 370, 372 through 381, 383, 384, 388, and 582 with a “Not Applicable” response.

Subsequent to our site visit, the HSA JCSG informed us that JCS responses to questions 371 and 393 would no longer be used for its analysis. As a result, we determined that no additional support was needed for those questions.

Second Data Call. JCS BRAC officials received guidance from OSD DA&M, dated June 18, 2004, June 23, 2004, and July 22, 2004, to answer 11 HSA JCSG military value questions (1905, 1907 through 1911, 1915, 1917, 1976, 1977, and 1979); 9 HSA JCSG supplemental capacity questions (4079 through 4081, 4096, and 4099 through 4103); 8 COBRA questions (1500 through 1507); and 20 JPAT 7 questions (1400 through 1417, 1420, and 1421) for the second data call. OSD DA&M also directed the DWOs to review the remainder of the questions to determine if any were applicable to its specific organization. The JCS BRAC

official reviewed the remainder of the questions and did not identify any that were applicable to JCS. JCS complied with the OSD requirement to have all stand-alone facilities, which included leased facilities, answer the JPAT 7 and COBRA data call questions. The stand-alone facilities included four JCS office locations: Crystal Mall 3, Crystal Mall 4, Crystal Plaza 5, and 201 South Clark Street, Arlington, Virginia.

We issued a site memorandum to summarize the results of the site visit. Specifically, we reviewed the following responses and support:

- JPAT 7 questions 1400 through 1417, 1420, and 1421;⁹ COBRA questions 1501, 1503, 1505, and 1506; HSA JCSG military value questions 1907, 1908, and 1911; and HSA JCSG Supplemental Capacity questions 4099 through 4103 with an answered response; and
- COBRA questions 1500, 1502, 1504, and 1507; HSA JCSG military value questions 1905, 1909, 1910, 1915, 1917, 1976, 1977, and 1979; and HSA JCSG Supplemental Capacity questions 4079 through 4081 and 4096 with a “Not Applicable” response.

We did not verify the accuracy of supporting documentation for HSA JCSG military value questions 1907 and 1908. We could not verify the supporting documentation because it consisted of Microsoft Outlook calendars that could not be validated. Subsequent to our site visit, the JPAT 7 group may request further changed responses; we will not be reviewing those responses.

In addition to reviewing the second data call responses, we followed up on outstanding issues from the capacity analysis data call. We validated the following initial capacity analysis questions: questions 97, 112, 327, 356, 362, 364, 371, 382, 385 through 387, 393, 446 through 448, 461, 462, 464, 478, 481, and 482.

Scenario Specific Data Calls. As of our site visit on January 12, 2005, JCS had received two scenario specific data calls from the JCSGs and submitted responses. We evaluated the responses, and followed up on outstanding issues from the capacity analysis and second data calls. We evaluated the JCS responses to HSA JCSG scenario specific data calls 0098 and 0099; capacity analysis data call questions 112, 327, 362, 371, 393, 461, 462, 464, 481, and 482; and the second data call COBRA question number 1505.

We performed this audit from March 2004 through March 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 the answers to the data call questions because of time constraints. Potential inaccuracies in the data could impact the results. However, the appointed certifying official certified the JCS BRAC data as accurate and complete to the best of the certifier’s knowledge and belief. We did not review the data gathering tool used by JCS during the second data call.

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

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 JCS management control program because its provisions were not deemed applicable to the one-time data collection process. However, we evaluated JCS internal control procedures 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 JCS used to develop, submit, and document its data call responses. In addition, we reviewed the controls implemented to safeguard the premature disclosure of JCS BRAC data before responses were forwarded to the OSD BRAC Office. Internal control procedures were adequate as they applied to the audit objective (See finding for additional details).

Prior Coverage

During the last 5 years, the DoD Inspector General has issued two memorandums pertaining to JCS BRAC 2005.

DoD IG

Site Memorandums

DoD IG Memorandum, "Audit on the Second Data Call Submission From the Joint Chiefs of Staff for Base Realignment and Closure 2005," October 28, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From the Joint Chiefs of Staff for Base Realignment and Closure 2005," May 5, 2004

Appendix B. Report Distribution

Office of the Secretary of Defense

Director, Base Realignment and Closure (Installations and Environment)
Chairman, Joint Chiefs of Staff

Non-Defense Federal Organizations

Government Accountability Office*

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

Team Members

The Department of Defense Office of the Deputy Inspector General for Auditing, Contract Management prepared this report. Personnel of the Department of Defense Office of Inspector General who contributed to the report are listed below.

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