
May 10, 2005



Infrastructure and Environment

Defense Security Cooperation Agency's
Data Call Submissions and Internal
Control Processes for Base Realignment
and Closure 2005
(D-2005-071)

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Acronyms

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
DGT	Data Gathering Tool
DoD OIG	Department of Defense Office of Inspector General
DSCA	Defense Security Cooperation Agency
DWO	Defense-Wide Organization
HQ	Headquarters
ICP	Internal Control Plan
JCSG	Joint Cross Service Group
JPAT 7	Joint Process Action Team Criteria Number 7
N/A	Not Applicable
OSD	Office of the Secretary of Defense



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
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May 10, 2005

MEMORANDUM FOR DIRECTOR, DEFENSE SECURITY COOPERATION
AGENCY

SUBJECT: Report on Defense Security Cooperation Agency's Data Call Submissions
and Internal Control Processes for Base Realignment and Closure 2005
(Report No. D-2005-071)

We are providing this report for information and use. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form. We performed this audit in response to an Under Secretary of Defense for Acquisition, Technology, and Logistics request.

We appreciate the courtesies extended to the staff. Questions should be directed to Mr. Dennis L. Conway at (703) 604-9172 (DSN 664-9172) or to me at (703) 604-8907 (DSN 664-8907). 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, reading "Robert F. Prinzbach II".

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

Department of Defense Office of Inspector General

Report No. D-2005-071

May 10, 2005

(Project No. D2004-D000LG-0075.000)

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

Executive Summary

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

Background. BRAC 2005 is the formal process outlined in Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," as amended, under which the Secretary of Defense may realign or close military installations inside the United States and its territories. As part of BRAC 2005, the Under Secretary of Defense 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 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, and Joint Process Action Team Criterion Number 7. The supplemental capacity, military value, Cost of Base Realignment Actions, and Joint Process Action Team Criterion Number 7 data calls are collectively known as the second data call. We issued site memorandums to the Defense Security Cooperation Agency 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 BRAC 2005 process used by the Defense Security Cooperation Agency as of March 2005. As of March 2005, we had not conducted any revalidations of the capacity analysis or second data calls, and the Defense Security Cooperation Agency had not received any Joint Cross Service Group scenario specific data calls.

The Defense Security Cooperation Agency headquarters is located in Arlington, Virginia. It is responsible for leading, directing, and managing security cooperation programs in support of the United States' national security objectives to strengthen America's alliances and partnerships through transfers of defense capabilities.

Results. We evaluated the validity, integrity, and supporting documentation of BRAC 2005 data and compliance with the Office of the Secretary of Defense's and Defense Security Cooperation Agency's internal control plans for the capacity analysis

data call and the second data call. After corrections were made, the Defense Security Cooperation Agency provided BRAC 2005 data that were generally supported, complete, and accurate, as a result of our site visit. The agency used data collection processes that generally complied with the applicable internal control plans. In addition, the agency's internal control plan properly incorporated and supplemented the Office of the Secretary of Defense's internal control plan. However, neither internal control plan addressed separation of duties, which resulted in an immaterial internal control weakness. Any issues identified were considered immaterial and did not affect the reliability or integrity of the data provided in support of the BRAC 2005 analysis for the Defense Security Cooperation Agency.

Subsequent to our review, the Joint Process Action Team Criterion Number 7 group requested responding activities (to include DSCA) to update some of their responses based upon new guidance. We did not review the supporting documentation for those updated responses.

Management Comments. We provided a draft of this report on April 26, 2005. No written response to this report is required and none were received. Therefore, we are publishing this report in final form.

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Background

Base Realignment and Closure 2005. Public Law 101-510, “Defense Base Closure and Realignment Act of 1990,” as amended, establishes the procedures under which the Secretary of Defense may realign or close military installations inside the United States and its territories. The law authorizes the establishment of an independent Commission to review the Secretary of Defense recommendations for realigning and closing military installations. The Secretary of Defense established and chartered the Infrastructure Executive Council and the Infrastructure Steering Group as the Base Realignment and Closure (BRAC) 2005 deliberative bodies responsible for leadership, direction, and guidance. The Secretary of Defense must submit 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, Industrial, Intelligence, Medical, Supply and Storage, and Technical. The JCSGs 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 they 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), and Joint Process Action Team Criterion Number 7 (JPAT 7). The supplemental capacity, military value, COBRA, and JPAT 7 data calls are collectively known as the second data call. The Services, Defense agencies, and Defense-Wide Organizations (DWO) 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 manpower.
- The COBRA data call gathered data to develop costs, savings, and payback (formerly known as return on investments) of proposed realignment and closure actions.

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- The JPAT 7 data call gathered data to assess the community's ability to support additional forces, missions, and personnel associated with individual scenarios.¹

Internal Control Plans. Before the BRAC data calls were released to the Services and Defense agencies, OSD required the Services, Defense agencies, and DWOs to prepare internal control plans (ICPs) that incorporated and supplemented the OSD ICP. The OSD ICP was issued in the Under Secretary of Defense for Acquisition, Technology, and Logistics' memorandum "Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures," April 16, 2003. To comply with that requirement, the Defense Security Cooperation Agency (DSCA) prepared the "Defense Security Cooperation Agency Internal Control Plan for 2005 Base Realignment and Closure Process," February 19, 2004. For the capacity analysis data call, DSCA used a manual process to collect data. However, DSCA used the Data Gathering Tool (DGT), a modified Microsoft Access tool developed for those not using an automated data collection tool, for the second data call.

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 ICP development and implementation advice, review the accuracy of BRAC data, and evaluate the data certification processes. In addition, the memorandum requires DoD OIG personnel to assist the JCSGs and DoD Components as needed. This resulting report summarizes issues related to the DSCA BRAC 2005 process.

Defense Security Cooperation Agency. The current mission of DSCA is to direct, administer, and provide overall policy guidance for the execution of security cooperation and additional DoD programs in accordance with the Foreign Assistance Act of 1961, as amended; the Arms Export Control Act, as amended; and title 10, United States Code.

In addition to its headquarters (HQ) in the Washington D.C. area, DSCA included the following field sites in its OSD BRAC submission:

- Defense Security Assistance Development Center, Mechanicsburg, Pennsylvania;
- Defense Institute of Security Assistance Management, Wright Patterson Air Force Base, Ohio;
- Defense Institute of International Legal Studies, Newport, Rhode Island;

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

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- Defense Financial Accounting Services Liaison Office, Denver, Colorado; and
 - Humanitarian Demining Training Center, Fort Leonard Wood, Missouri.

Objectives

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

Defense Security Cooperation Agency BRAC 2005 Data Call Submissions and Internal Control Processes

BRAC 2005 data reported by DSCA were generally supported, complete, and accurate, once corrections were made as a result of our site visit. The data collection processes that DSCA used generally complied with the ICPs and the DSCA ICP properly incorporated and supplemented the OSD ICP. Although, the DSCA ICP did not address separation of duties, we do not consider it to be material, because it did not affect the reliability and integrity of the data provided in support of the BRAC 2005 analysis.

DSCA BRAC 2005 Data Call Submissions

BRAC 2005 data reported by DSCA² were generally supported, complete, and accurate, once corrections were made as a result of our site visit. Once DSCA received the data call questions, DSCA HQ targeted specific questions to applicable DSCA field sites. We evaluated the validity and integrity of the documentation used to support responses to the targeted questions. Specifically, we compared responses to supporting documentation and reviewed “Not Applicable” (N/A) responses to determine whether the responses were reasonable.

Capacity Analysis Data Call. For the capacity analysis data call, DSCA provided responses that were generally supported, complete, and reasonable, once corrections were made. DSCA received 753 capacity analysis data call questions from the OSD BRAC Office. The DSCA trusted agent³ determined that 699 of the 753 questions were N/A. We reviewed the 699 questions with N/A responses and determined that each of the N/A responses were reasonable except for one question. The DSCA trusted agent agreed with the results of our review and added the 1 question to the other 54 questions requiring responses. Thus, DSCA was responsible for responding to 55 questions in the capacity analysis data call. DSCA determined that each of the 55 questions required responses from its HQs and the Defense Security Assistance Development Center. Also, DSCA determined that 21 of the 55 questions required responses from its Defense Institute of Security Assistance Management, the Defense Institute of International Legal Studies, the Defense Financial Accounting Services Liaison Office, and the Humanitarian Demining Training Center. Each DSCA activity further reviewed the assigned questions to determine whether a response was required. The DSCA activities’ review resulted in the determination that 19 questions required a response, as follows:

- DSCA HQ responded to 3 of 55 questions;

² DSCA did not receive any JCSG scenario specific data calls; therefore, the DSCA BRAC 2005 data report did not include any JCSG scenarios data.

³ A trusted agent is the individual who performs administrative functions associated with supporting, organizing, and managing the questionnaire data gathering process for an organization.

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- Defense Security Assistance Development Center responded to 5 of 55 questions;
 - Defense Institute of Security Assistance Management responded to 2 of 21 questions;
 - Defense Institute of International Legal Studies responded to 2 of 21 questions;
 - Defense Financial Accounting Services Liaison Office responded to 1 of 21 questions; and the
 - Humanitarian Demining Training Center responded to 6 of 21 questions.

During our review, it was determined that the Humanitarian Demining Training Center had not been officially transitioned to DSCA from the U.S. Army post at Fort Leonard Wood, Missouri. Therefore, the Training Center's six responses were excluded from the DSCA BRAC submission. The OSD BRAC Office concurred with this decision and the DSCA activities were only required to respond to the remaining 13 questions.

Initially, we found that the DSCA responses for 4 of the 13 questions were generally supported and reasonable, while the responses for 9 questions were not. Of these nine, one response contained a calculation error, one response was for a question that did not apply to DSCA, and seven responses needed additional documentation. As a result of our review, DSCA HQ obtained the additional documentation or took action to correct the nine responses and transmitted the responses to the OSD BRAC Office. We consider the DSCA revised responses to be generally supported and reasonable.

Second Data Call. DSCA provided responses that were generally supported, complete, and reasonable, once corrections were made as a result of our site visit. DSCA responded to a total of 57 BRAC questions for the second data call. The second data call included specific military value, and supplemental capacity questions from the JCSGs. The DSCA second data call also included JPAT 7 and COBRA questions that were to be answered by stand-alone or host activities, which included leased facilities. The DSCA trusted agent provided N/A responses for 23 of the 57 questions; we reviewed the responses for the 23 questions and determined that each of the N/A responses were reasonable. Also, we evaluated supporting documentation for DSCA responses to the remaining 34 questions: 3 COBRA, 5 Headquarters and Support Activities JCSG military value, 6 Headquarters and Support Activities JCSG supplemental capacity, and 20 JPAT 7 data call questions. We considered DSCA responses to be generally supported and reasonable for 26 of the 34 data call questions. For responses to the remaining eight questions, we determined that 5 responses were not accurate, 1 response required additional support, and 2 responses were unverifiable. However, during our follow-up site visits, we found that DSCA had revised its responses and could provide additional supporting documentation which corrected six of the eight responses. Although we could not verify the

responses for the remaining questions⁴, we considered the data, responses, and sources provided by DSCA for the second data call to be generally reasonable for use in the BRAC 2005 process.

Subsequent to our review, the JPAT 7 group requested responding activities (to include DSCA) to update some of their responses based upon new guidance. We did not review the supporting documentation for those updated responses.

Internal Control Processes

DSCA generally complied with OSD and DSCA ICPs and properly incorporated and supplemented OSD ICP management controls into the DSCA ICP for preparing, submitting, documenting, and safeguarding BRAC 2005 data.

We evaluated DSCA compliance with the OSD ICP for the capacity analysis and second data calls. During the data calls, we evaluated the DSCA BRAC 2005 data collection processes to determine whether they complied with OSD and DSCA ICPs. The evaluation included reviewing whether the DSCA ICP properly incorporated and supplemented OSD ICP requirements, and whether DSCA officials, working with BRAC data, had signed nondisclosure agreements, and secured and marked BRAC data. Specifically, we reviewed BRAC documents to ensure data was appropriately marked as “Deliberative Document-For Discussion Purposes Only-Do Not Release Under FOIA.” Also, we reviewed whether DSCA had secured BRAC documents in locked containers and that maintenance logs were kept, showing when information from the official BRAC file was accessed.

Completeness of DSCA ICP. The DSCA BRAC 2005 ICP properly incorporated and supplemented the OSD ICP management controls for preparing, submitting, documenting, and safeguarding BRAC 2005 data. The DSCA ICP provided management controls for the accountability of information used in the BRAC 2005 process. The DSCA ICP also provided controls to ensure the accuracy, completeness, and integration of all information. The DSCA ICP delineates BRAC 2005 responsibilities of DSCA organizations and control mechanisms to safeguard DSCA BRAC information. The ICP described the requirement for verifying the accuracy of data and included directions on completing nondisclosure agreements and collecting, marking, safeguarding, and maintaining BRAC data. Although the OSD and DSCA ICPs did not address a control to ensure the separation of duties, we do not consider the absence of this control as a material weakness because we were able to validate that DSCA had provided adequate documentation to support its responses to the OSD BRAC Office.

In addition, DSCA revised its ICP on April 19, 2005 to include use of a DGT in support of the second data call. Although DSCA revised its ICP, after the second data call submission to the OSD BRAC Office, the revision did not affect the

⁴ We considered DSCA’s responses as unverifiable for the Headquarters Support Activities JCSG military value questions 1907 and 1908. DSCA had used estimates and partially filled-in FY 2003 calendars to support its responses to these questions and we could not verify whether the estimates or information recorded on the partially completed calendars was reasonable and accurate.

reliability or integrity of the data provided in support of the BRAC 2005 analysis for the second data call.

Compliance With ICPs. DSCA HQ generally complied with the OSD and DSCA ICP procedures. In addition, the site data collection processes for the capacity analysis and second data calls generally complied with the DSCA ICP.

DSCA officials implemented the procedures identified in the ICP. We determined that DSCA officials had signed nondisclosure agreements, included proper markings on BRAC documents, locked BRAC data in a General Services Administration-approved safe, and used precautions to prevent improper release of, or access to, BRAC information.

Conclusion

DSCA reported BRAC data that were generally supported, complete, and accurate, after corrections were made, and the data collection processes that DSCA used generally complied with the ICPs. We discussed the results of the data call submissions and ICP review with DSCA management. DSCA management concurred with our findings and acted to correct or more fully support questionable responses during our review. Although, the DSCA ICP did not identify a control to ensure the separation of duties, we do not consider this issue material, because it did not affect the reliability or integrity of the data provided in support of BRAC 2005 analysis.

Appendix A. Scope and Methodology

We evaluated the validity, integrity, and supporting documentation of DSCA BRAC 2005 data. The evaluation included comparing responses to 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 a site. DSCA used a DGT to respond to questions for the second data call and we performed a limited review of the capabilities and functions of the tool. However, we did not verify that the responses made it into the OSD BRAC database.

We ensured that the DSCA ICPs properly incorporated and supplemented the requirements of the OSD ICP. We evaluated site data collection procedures to determine whether they were in compliance with DSCA ICP procedures to include the proper handling and storage of BRAC 2005 data. In addition, we interviewed the personnel responsible for preparing and certifying the responses to the data calls.

DSCA HQ served as the central collection point for all data call responses from DSCA field sites. We performed our work at DSCA HQ, Arlington, Virginia.

Capacity Analysis Data Call. DSCA received 753 capacity analysis data call questions from the OSD BRAC Office. The DSCA BRAC trusted agent reviewed those questions and selected specific questions for each DSCA field site. The DSCA trusted agent determined that 55 of the 753 questions were applicable to DSCA HQ and field sites. Specifically, it was determined that all 55 questions were applicable to the DSCA HQ and the Defense Security Assistance Development Center; and 21 questions were applicable to the Defense Institute of Security Assistance Management, the Defense Institute of International Legal Studies, the Defense Financial Accounting Services Liaison Office, and the Humanitarian Demining Training Center. The DSCA trusted agent then forwarded the specific questions to each DSCA field site.

We evaluated the data call questions assigned to each DSCA field site. The assigned data call questions were sent to DSCA HQ and DSCA field sites at Denver, Colorado; Fort Leonard Wood, Missouri; Mechanicsburg, Pennsylvania; Newport, Rhode Island; and Wright Patterson Air Force Base, Ohio. Specifically, we reviewed all DSCA HQ and field site responses to the assigned 55 data call questions. In addition, we reviewed the 699 data call questions determined to be not applicable to DSCA HQ and its field sites, to ensure an N/A response was reasonable. We conducted our review of responses for all DSCA field sites at the DSCA HQ in Arlington, Virginia and we issued a memorandum to summarize the results of the site visit. Table 1 shows the responses that we reviewed.

Table 1. Capacity Analysis Data Call Responses Reviewed		
DSCA Sites	Question Number	
	Responses	Not Applicable
DSCA HQ, Arlington, Virginia	322, 446, and 462	23-25, 27, 97-100, 104-112, 301, 302, 304, 305, 311, 313-321, 324-330, 445, 460, 461, 463-468, 471, 472, 479, 749, and 751
Defense Security Assistance Development Center, Mechanicsburg, Pennsylvania	324, 327, 329, 463, and 465	23-25, 27, 97-100, 104-112, 301, 302, 304, 305, 311, 313-322, 325, 326, 328, 330, 445, 460-462, 464, 466-468, 471, 472, 479, 749, and 751
Defense Institute of Security Assistance Management, Wright Patterson Air Force Base, Ohio	301 and 472	97-100, 104-112, 302, 311, 313, 479, 749, and 751
Defense Institute of International Legal Studies, Newport, Rhode Island	301 and 472	97-100, 104-112, 302, 311, 313, 479, 749, and 751
Defense Financial Accounting Services Liaison Office, Denver, Colorado	301	97-100, 104-112, 302, 311, 313, 472, 479, 749, and 751
Humanitarian Demining Training Center, Fort Leonard Wood, Missouri	97, 98, 104, 106, 112, and 301	99, 100, 105, 107-111, 302, 311, 313, 472, 479, 749, and 751

DSCA provided the above responses to the OSD BRAC Office in a consolidated data submission for the capacity analysis data call.

Second Data Call. DSCA HQ included its field site responses to the second data call in a consolidated submittal to the OSD BRAC Office. DSCA received specific military value and supplemental capacity data call questions from the JCSGs. In addition, DSCA received JPAT 7 and COBRA questions that were to be answered by stand-alone or host activities, which included leased facilities. DSCA responded to a total of 57 questions: 8 COBRA, 1 Education and Training JCSG supplemental capacity, 11 Headquarters and Support Activities JCSG military value, 12 Headquarters and Support Activities JCSG supplemental

capacity, 20 JPAT 7, and 5 Medical JCSG supplemental capacity questions. Subsequent to our review, the JPAT 7 group requested responding activities to update some of their responses based upon new guidance. We did not review the supporting documentation for the changed responses.

We issued one site memorandum for the second data call. Table 2 shows the responses that we reviewed during the second data call.

Table 2. Second Data Call Responses Reviewed		
	Question Number	
	Answered	Not Applicable
JPAT 7*	1400-1417, 1420, and 1421	None
COBRA	1501, 1503, and 1505	1500, 1502, 1504, 1506, and 1507
Headquarters and Support Activities JCSG Military Value**	1905, 1907, 1908, 1911, and 1916	1909, 1910, 1913-1915, and 1917
Education and Training JCSG Supplemental Capacity	None	4000
Headquarters and Support Activities JCSG Supplemental Capacity	4096 and 4099-4103	4072-4074 and 4079-4081
Medical JCSG Supplemental Capacity	None	4242-4246
*The JPAT 7 group replaced question numbers 1418 and 1419 with question numbers 1420 and 1421.		
** We reviewed the responses for question numbers 1907 and 1908; however, we were unable to make a determination as to whether the responses were reasonable and accurate based on the source documents.		

As of April 2005, we had not conducted any revalidations of the capacity analysis or second data calls, and DSCA had not received any JCSG scenario specific data calls. We performed this audit from March 2004 through April 2005 in accordance with generally accepted government auditing standards.

Use of Computer-Processed Data. We did not test the accuracy of the computer-processed data used to support an answer to a data call question because of time constraints. Therefore, potential inaccuracies in the data could impact the results, however, the BRAC data were certified as accurate and complete to the best of the certifier’s knowledge and belief. We performed a limited review of the DGT and determined that its use did not affect the reliability or integrity of the data provided in support of the BRAC 2005 analysis for the second data call.

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

Management Control Program Review

We evaluated the DSCA 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 DSCA used to develop, submit, and document its data call responses. In addition, we reviewed the controls implemented to safeguard against the disclosure of DSCA BRAC data before responses were forwarded to the OSD BRAC Office and determined that management controls were adequate as they applied to the audit objective. (See finding for specific details.) We did not review the DSCA management control program because its provisions were not deemed applicable to the one-time data collection process.

Prior Coverage

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

Site Memorandums

DoD IG Memorandum, “Audit on the Second Data Call Submission for the Defense Security Cooperation Agency for Base Realignment and Closure 2005,” November 18, 2004

DoD IG Memorandum, “Audit on the Capacity Analysis Data Call Submission for the Defense Security Cooperation Agency for Base Realignment and Closure 2005,” May 6, 2004

Appendix B. Report Distribution

Office of the Secretary of Defense

Director, Base Realignment and Closure (Installations and Environment)

Other Defense Organization

Director, Defense Security Cooperation Agency

Non-Defense Federal Organizations

Government Accountability Office*

*Only Government Accountability Officer 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, 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.

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