

Audit



Report

OFFICE OF THE INSPECTOR GENERAL

**DEFENSE LOGISTICS AGENCY 1995 DEFENSE BASE
REALIGNMENT AND CLOSURE DATA COLLECTION
PROCESS FOR REVIEWING DATA CALL INFORMATION**

Report No. 95-186

May 4, 1995

Department of Defense

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Acronyms

BRAC	Base Realignment and Closure
DLA	Defense Logistics Agency
PLFA	Primary-Level Field Activity



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-2884



Report No. 95-186

May 4, 1995

MEMORANDUM FOR DIRECTOR, DEFENSE LOGISTICS AGENCY

SUBJECT: Audit of Defense Logistics Agency 1995 Defense Base Realignment and Closure Data Collection Process for Reviewing Data Call Information (Project No. 4CG-5015.47)

Introduction

We are providing this audit report for your information and use. Management comments on a draft of this report were considered in preparing the final report. This report summarizes a series of reports discussing the process that the Defense Logistics Agency (DLA), Alexandria, Virginia, used to collect data to support recommendations for the 1995 Commission on Defense Base Closure and Realignment (1995 Commission). This report focuses on the results of the sampling plan used to evaluate and estimate the accuracy of data that 40 DLA activities (the activities) collected and documented for the DLA 1995 Defense base realignment and closure (BRAC) data call submission. Enclosure 1 provides a list of the activities sampled.

Audit Results

We statistically reviewed 5,772 of the 10,941 responses that the activities provided to DLA for the 1995 BRAC data call submission. Our review showed that 1,061 of the reviewed responses were incorrect, required additional supporting documentation, or were not answered. Based on the sample results, we project that 2,362 responses required correction, additional supporting documentation, or completion.

The need for correction, additional supporting documentation, or completion was brought to the attention of responsible management officials. Management resolved 756 of the 1,061 responses by the completion of our on-site verification. We estimate that after management's initial corrective actions, 1,606 of the projected 2,362 responses still required corrective action, additional supporting documentation, or completion. Also, we estimate that for those 1,606 responses, 374 responses (3.4 percent of the universe) contain incorrect data; 730 responses (6.7 percent of the universe) were not properly supported; and 501 data call questions (4.6 percent of the universe) were not answered. Numbers do not add up to 1,606 because of rounding.

In reports on the data collection process at the activities, we recommended that activities with unresolved responses review all data call responses completely for accuracy of the response and adequacy of the supporting documentation and submit corrected, certified data as necessary to DLA. The activities agreed with the recommendations and initiated immediate corrective actions, which should have eliminated or greatly reduced the remaining errors.

Audit Objectives

The overall objectives of this program audit were to validate the DLA 1995 BRAC data collection process and the data that DLA provides to the 1995 Commission. The specific objective for the audit was to determine whether the process that the activities used to develop and report information for the DLA 1995 BRAC data call resulted in accurate and supportable data. The audit also reviewed applicable management controls.

Scope and Methodology

The audit evaluated the data call responses of the activities to determine whether the activities:

- followed the DLA guidance to develop their data call responses,
- had adequate documentation to support their data call responses, and
- had management controls in place to ensure that data call responses were complete and accurate.

Use of Statistical Sampling Methodology. We assessed the accuracy and support for each of the 40 DLA activities' 1995 BRAC data call responses. We used a multistage stratified sampling plan developed by the Quantitative Methods Division, Audit Planning and Technical Support Directorate, Office of the Assistant Inspector General for Auditing, DoD. Enclosure 2 provides the statistical sampling methodology and results for the audit.

Use of Computer-Processed Data. We relied on computer-processed data when reviewing the responses for the 1995 BRAC data call. We did not establish the reliability of the systems that generated the financial data for DLA activities included in the data call. However, because each activity's data were uniformly produced, each activity verified its own data, and we reviewed all adjustments made by the activity, the reliability of the data was considered adequate.

Audit Standards and Locations. This program audit was conducted from September 1994 through January 1995 and was made in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD. Accordingly, we included tests of management controls that were considered necessary. See Enclosure 4 for organizations visited or contacted.

Management Control Program

We evaluated the DLA management controls for preparing, reporting, and documenting information associated with the DLA 1995 BRAC data call. Specifically, we reviewed procedures that the activities used to develop, report,

and document their 1995 BRAC data call responses. Management controls were adequate as they applied to the audit objectives. We did not review the activities' management control program because their provisions were not deemed applicable to the one-time data collection process.

Audit Background

Development and Use of the DLA 1995 BRAC Data Call. The DLA Working Group developed the data call, and the DLA Executive Group approved the data call. DLA then provided the 1995 BRAC data call to commanders and primary-level field activities (PLFAs) in July 1994. The DLA Executive Group used the responses to the data call to assist in assessing realignment and closure options for the DLA BRAC candidate activities in the 1995 BRAC process.

Categories of the DLA 1995 BRAC Data Call. The DLA 1995 BRAC data call was subdivided into 11 parts by category. The parts consisted of 194 to 347 questions, depending on the type of DLA activity involved. The questions were distributed among 9 of the 11 parts. In addition, for the financial category, Part III, each of the participating DLA PLFAs was provided financial data compiled by DLA headquarters, based on recorded obligation data as of June 30, 1994. The activities were required to review the data and take the following actions as required.

- Adjust the financial data and document in detail the basis for the adjustments. Adjustments may be supported by the activity's financial documents.
- Document all one-time costs associated with the activity and delete those one-time costs from the financial data.
- Estimate the remaining 3 months to provide 1 year of financial data.

Guidance for the DLA 1995 BRAC Data Call. The DLA 1995 BRAC data call provides uniform guidance for gathering and submitting data for DLA analysis. The data call contains:

- evaluation questions for an activity to furnish information needed to assess and identify BRAC opportunities,
- the data certification process for each element of data developed and submitted by an activity,
- general and specific instructions for compiling the data call responses for each part, and
- procedures for submitting modifications to the responses to the data call after the required submission date of September 15, 1994.

Analyses of the DLA 1995 BRAC Data Call. DLA analyzed the certified data call responses to determine 1995 BRAC recommendations for DLA. DLA then provided the analysis and recommendations to the Deputy Secretary of Defense.

Discussion

DLA 1995 BRAC Data Call. The DLA 1995 BRAC data call, provided to the DLA activities, consisted of a total of 10,941 questions. Tables 2-1 through 2-3, Enclosure 2, provide the activities and the distribution of the questions. We selected for review a sample of 5,772 data call questions and examined the methodology used to adjust the financial information that was provided to DLA by the activities.

Results of Review of Data Call Responses. Our review of the 5,772 sample data call responses and supporting documentation showed that 306 responses were incorrect, 561 responses were inadequately documented, and 194 data call questions were unanswered. Table 2-4, Enclosure 2, shows the total 1,061 unsupported sample responses by type of deficiency and type of activity. From the sample results, we project that 2,362 responses were incorrect or required additional documentation (plus and minus 78 responses with 90-percent confidence). Table 2-5, Enclosure 2, shows the results of the audit projections for the universe by type of deficiency and type of activity.

Immediate Corrective Actions. We discussed the 1,061 unsupported sample data call responses with the appropriate activity officials. The officials took immediate corrective action to answer and properly document 756 data call responses by the completion of the on-site reviews. Data for inadequately documented responses were found to be correct when the required documentation was provided by the activities. Also, 130 of the 194 unanswered questions were environmental questions that were required to be completed by non-DLA host activities. The remaining 64 unanswered questions were associated with supplemental data call questions for which the required response date was after our on-site audit completion date.

Deficiencies Remaining After Audit. We estimate that 1,606 data call responses remained unsupported after the activities' initial corrective actions. Also, we estimate that for the 1,606 unsupported responses, 374 responses (3.4 percent of the universe) contain incorrect data; 730 responses (6.7 percent of the universe) were not properly supported; and 501 data call questions (4.6 percent of the universe) were not answered. Numbers do not add up to 1,606 because of rounding. Tables 2-6 and 2-7, Enclosure 2, show the derived estimate and distribution of the discrepancies for the 1,606 unsupported responses.

Subsequent Corrective Actions. In individual audit reports to the activities, we recommended that the applicable activities review all data call responses completely for accuracy of the response and adequacy of the supporting documentation. In addition, we recommended that the activities submit recertified data to DLA for the corrected 1995 BRAC data call responses as necessary. In comments to the audit reports, the activities agreed with the

recommendations and stated that they had taken corrective actions and had resubmitted corrected, certified data call responses as necessary. In one instance, we returned to the activity and reviewed the data call responses that were:

- initially identified as unsupported and not corrected by the end of our on-site review and
- not included in our initial sample.

That followup review did not show any deficiencies. Accordingly, we believe that if all DLA activities performed a similar review, the final error rate may have been eliminated or greatly reduced. However, we were aware that not all responses, such as environmental responses from non-DLA host activities, received such attention. Because those responses did not play a major role on the final decisionmaking process, no effect is identifiable.

Results of Financial Data Review. The financial part of the 1995 data call contained no specific questions. Therefore, results of our review of financial data were not used to make data accuracy projections. Each of the participating DLA PLFAs was provided financial data compiled by DLA headquarters, based on recorded obligation data as of June 30, 1994. Each PLFA was required to review, adjust, and project the data. We reviewed the financial data prepared by 17 PLFAs. Defense Distribution Regions East and West, two PLFAs, provided the financial data for the 23 depots under their cognizance. We identified the following weaknesses.

- Six PLFAs did not always support adjustments to financial data.
- One PLFA did not properly report real property maintenance costs and interservice support agreement costs for 12 depots.
- The financial data response for one PLFA excluded costs for personnel managing industrial plant equipment.
- One PLFA did not properly report base operation cost for the DLA Administrative Support Center.
- Financial data responses for two PLFAs were either excluded or duplicated.


The review of financial data provided by nine PLFAs did not disclose any significant variances applicable to the responses provided. Enclosure 3 provides a list of weaknesses identified in the financial data responses.

When notified of the observations concerning the financial data call responses, responsible PLFA officials took action to correct the data call responses. Details of the financial data reviews are provided in our individual audit reports to each PLFA.

Management Comments

We provided a draft of this report to the Defense Logistics Agency on March 17, 1995. Because the comments provided by the 40 Defense Logistics Agency activities on individual audit reports were responsive, this summary report contains no recommendations. Therefore, management comments on a draft of this summary report were not required, and none were received.

We appreciate the courtesies extended to the audit staff. If you have any questions on this report, please contact Mr. Wayne K. Million, Audit Program Director, at (703) 604-9312 (DSN 664-9312), or Mr. Gary R. Padgett, Audit Project Manager, at (703) 604-9304 (DSN 664-9304). We will give you a formal briefing on the results of audit should you desire it.



David K. Steensma
Deputy Assistant Inspector General
for Auditing

Enclosures

List of Sampled Activities

Inventory Control Points

Defense Construction Supply Center
Defense Fuel Supply Center
Defense General Supply Center
Defense Industrial Supply Center
Defense Personnel Support Center

Distribution Regions

Defense Distribution Region East
Defense Distribution Region West

Distribution Depots

Defense Distribution Depot Albany
Defense Distribution Depot Anniston
Defense Distribution Depot Barstow
Defense Distribution Depot Cherry Point
Defense Distribution Depot Columbus
Defense Distribution Depot Corpus Christi
Defense Distribution Depot Hill
Defense Distribution Depot Jacksonville
Defense Distribution Depot Letterkenny
Defense Distribution Depot McClellan
Defense Distribution Depot Memphis
Defense Distribution Depot Norfolk
Defense Distribution Depot Ogden
Defense Distribution Depot Oklahoma City
Defense Distribution Depot Puget Sound
Defense Distribution Depot Red River
Defense Distribution Depot Richmond
Defense Distribution Depot San Antonio
Defense Distribution Depot San Diego
Defense Distribution Depot San Joaquin
Defense Distribution Depot Susquehanna
Defense Distribution Depot Tobyhanna
Defense Distribution Depot Warner Robins

Defense Contract Management Districts

Defense Contract Management District Northeast
Defense Contract Management District South
Defense Contract Management District West

List of Sampled Activities

Service Centers

- Defense Contract Management Command International
- Defense Logistics Agency Systems Design Center
 - Defense Automatic Addressing Systems Center
- Defense Logistics Services Center
- Defense Reutilization and Marketing Service
 - Defense Reutilization and Marketing Service Operations East
 - Defense Reutilization and Marketing Service Operations West

Statistical Sampling Methodology

We assessed the accuracy and support for the 1995 BRAC data call information provided by DLA activities as part of the overall audit to validate the DLA 1995 BRAC data collection process and to validate the data supporting the DLA BRAC recommendations to the 1995 Commission. The following statistical sampling methodology was used during the audit.

Audit Universe. The 1995 BRAC data call questions that DLA provided to 40 activities comprised the audit universe. The sample selection was based on 10,941 data call responses from those 40 activities.

Sampling Plan. A multistage stratified sampling plan was used to assess the accuracy and support for responses to DLA 1995 BRAC data call questions. For the first stage, DLA activities were categorized into 11 groups based on the type of activity and characteristics (inventory control points, Defense distribution regions, Defense distribution depots, and Defense contract management districts). For stage two, the first four groups were subdivided into subgroups based on the activity's installation status (host activity, tenant activity in DoD installation, or tenant in a General Services Administration installation). The remaining seven groups did not require subgroups because they were one-of-a-kind activities.

In coordination with DLA, 1995 BRAC data call responses were stratified as either a census stratum (100 percent) or a random sample stratum for review purposes. All census data call responses were reviewed in each group or subgroup. Where more than one activity was in a group, all responses were examined. When two or more activities in a subgroup responded to the same data call questions, each random sample response was statistically examined once for every subgroup.

A sample of 5,772 data call responses was selected for review at the 40 activities. The sample consisted of 3,069 census and 2,703 random sample responses. Tables 2-1 through 2-3 provide the activities, distribution of questions, and audit results for the on-site sample review.

Sample Results. The on-site sample review showed that 1,061 of the 5,772 responses examined were unsupported. The deficiencies were noted as having incorrect data responses, having inadequate documentation, or being unanswered (no response to a data call question). The distribution of unsupported responses by the category deficiency is shown in Table 2-4.

Based on the sample results, we project, with 90-percent confidence, that 2,362 of the 10,941 responses submitted for the DLA 1995 BRAC data call were unsupported, plus and minus 78 responses. Also, we are 90-percent confident that for the 2,362 responses, 598 responses contained incorrect data, plus and minus 45 responses; 1,228 responses did not have adequate documentation, plus and minus 59 responses; and 535 data call questions were unanswered, plus and minus 41 questions. Table 2-5 shows the projections of the audit results by category of discrepancy for the universe.

Statistical Sampling Methodology

During the on-site sample review, management corrected 756 of the 1,061 unsupported responses. We estimate that after corrective action by management, a potential 1,606 of the projected 2,362 unsupported responses require corrective actions. Also, we estimate that, for the 1,606 unsupported responses, 374 responses (3.4 percent of the universe) contain incorrect data; 730 responses (6.7 percent of the universe) were not properly supported; and 501 data call questions (4.6 percent of the universe) were not answered. Tables 2-6 and 2-7 show the derived estimate and distribution of the discrepancies for the 1,606 unsupported responses.

Table 2-1. Summary of Responses to Data Call Questions

Activity Type ¹	Total Universe of Questions For Activities	Sample Responses Reviewed	Reviewed Responses Unsupported	Unsupported Responses	
				Corrected	Unresolved
Inventory Control Points	1,567	836	250	150	100
Distribution Regions	596	365	54	51	3
Depots	6,506	2,453	480	338	142
Defense Contract Management					
Districts	695	541	131	131	0
Service Centers	<u>1,577</u>	<u>1,577</u>	<u>146</u>	<u>86</u>	<u>60</u>
Total	10,941	5,772	1,061²	756	305³

Table 2-2. Census Sample of Responses to Data Call Questions

Activity Type ¹	Total Universe of Questions For Activities	Census Responses Reviewed	Reviewed Responses Unsupported	Unsupported Responses	
				Corrected	Unresolved
Inventory Control Points	331	331	88	67	21
Distribution Regions	134	134	17	17	0
Depots	1,800	1,800	368	273	95
Defense Contract Management					
Districts	267	267	39	39	0
Service Centers	<u>537</u>	<u>537</u>	<u>32</u>	<u>19</u>	<u>13</u>
Total	3,069	3,069	544²	415	129³

¹See Enclosure 1 for a list of activities.

²Represents the status of unsupported responses at the completion of the on-site review.

³Represents the status of unsupported responses after corrections by management.

Table 2-3. Random Sample of Responses to Data Call Questions

Activity Type ¹	Total Universe of Questions For Activities	Sample Responses Reviewed	Reviewed Responses Unsupported	Unsupported Responses	
				Corrected	Unresolved
Inventory Control Points	1,236	505	162	83	79
Distribution Regions	462	231	37	34	3
Depots	4,706	653	112	65	47
Defense Contract Management					
Districts	428	274	92	92	0
Service Centers	<u>1,040</u>	<u>1,040</u>	<u>114</u>	<u>67</u>	<u>47</u>
Total	7,872	2,703	517²	341	176³

Table 2-4. Distribution of Sample Deficiencies by Category

Activity Type ¹	Number of Unsupported Responses	Type of Deficiency		
		Incorrect Responses	Inadequate Documentation	Unanswered Questions
Inventory Control Points	250	42	144	64
Distribution Regions	54	22	32	0
Depots	480	187	222	71
Defense Contract Management				
Districts	131	6	125	0
Service Centers	<u>146</u>	<u>49</u>	<u>38</u>	<u>59</u>
Total	1,061	306	561	194

¹See Enclosure 1 for a list of activities.

²Represents the status of unsupported responses at the completion of the on-site review.

³Represents the status of unsupported responses after corrections by management.

Table 2-5. Audit Projections for the Data Call Universe

<u>Activity Type¹</u>	<u>Incorrect Data Responses</u>	<u>Inadequate Support Documentation</u>	<u>Unanswered Data Call Questions</u>	<u>Total Deficiencies</u>
Inventory Control Points	72	272	149	494
Distribution Regions	34	57	0	91
Depots	434	680	327	1,442
Defense Contract Management				
Districts	9	181	0	190
Service Centers	<u>49</u>	<u>38</u>	<u>59</u>	<u>146</u>
Total	598	1,228	535	2,362²
Lower Bound	553	1,169	494	2,284
Upper Bound	643	1,287	576	2,440

Table 2-6. Derived Estimate of Potential Unsupported Responses

<u>Activity Type¹</u>	<u>Universe of Questions for Activities</u>	<u>Projected Unsupported Responses</u>	<u>Unsupported Responses Corrected</u>	<u>Estimated Unsupported Responses</u>
Inventory Control Points	1,567	494	150	344
Distribution Regions	596	91	51	40
Depots	6,506	1,442	338	1,104
Defense Contract Management				
Districts	695	190	131	59
Service Centers	<u>1,577</u>	<u>146</u>	<u>86</u>	<u>60</u>
Total	10,941	2,362²	756	1,606^{2,3}

¹See Enclosure 1 for a list of activities.

²Numbers do not add up because of a rounding difference.

³Estimated unsupported responses after corrections by management.

Table 2-7. Distribution of Potential Unsupported Responses

<u>Category of Discrepancy</u>	<u>Projected Unsupported Responses</u>	<u>Unsupported Responses Corrected</u>	<u>Estimated Unsupported Responses</u>	<u>Percentage of Universe</u>
Incorrect Data Responses	598	224	374	3.4
Inadequate Support				
Documentation	1,228	498	730	6.7
Unanswered Data Call				
Questions	<u>535</u>	<u>34</u>	<u>501</u>	<u>4.6</u>
Total	2,362*	756	1,606*	14.7

*Numbers do not add up because of a difference in rounding.

Analysis of Financial Data for the Primary-Level Field Activities

<u>Primary-Level Field Activity</u>	<u>Insignificant Differences¹</u>	<u>Unsupported Adjustments</u>	<u>Improperly Reported Costs</u>	<u>Excluded Costs</u>	<u>Duplicated Costs</u>
Defense Distribution Region West ²		X		X	X
Defense Distribution Region East ²		X	X		
Defense Contract Management Command International	X				
Defense Contract Management District Northeast		X			
Defense Contract Management District South	X				
Defense Contract Management District West		X			
Defense Logistics Services Center	X				
Defense Logistics Agency Systems Design Center		X			
Defense Automatic Addressing Systems Center	X				
Defense Reutilization and Marketing Service	X				
Defense Reutilization and Marketing Service Operations East	X				
Defense Reutilization and Marketing Service Operations West	X				
Defense Construction Supply Center	X				
Defense Fuel Supply Center		X	X		
Defense General Supply Center			X		
Defense Industrial Supply Center	X				
Defense Personnel Support Center				X	

¹Errors were noted during the on-site reviews. However, the errors were considered to be insignificant for reporting purposes and would have been corrected during the PLFA review of the financial data after the completion of our on-site review.

²There are 11 distribution depots reporting to Defense Distribution Region West and 12 distribution depots reporting to Defense Distribution Region East.

Organizations Visited or Contacted

Department of the Army

Anniston Army Depot, AL
Letterkenny Army Depot, PA
Red River Army Depot, TX
Tobyhanna Army Depot, PA

Department of the Navy

Fleet and Industrial Supply Center San Diego, CA
Long Beach Naval Shipyard, CA
Naval Air Station Corpus Christi, TX
Naval Air Station Jacksonville, FL
Naval Air Station North Island, CA
Naval Aviation Supply Office, Philadelphia, PA
Naval Base Norfolk, VA
Naval Communication Station, Stockton, CA
Naval Station Long Beach, CA
Naval Station Mayport, FL
Naval Station San Diego, CA
Marine Corps Logistics Base Barstow, CA
Marine Corps Logistics Base Albany, GA
Marine Corps Air Station Cherry Point, NC

Department of the Air Force

Dobbins Air Force Base, GA
Hill Air Force Base, UT
Kelly Air Force Base, TX
McClellan Air Force Base, CA
Robins Air Force Base, GA
Tinker Air Force Base, OK
Wright-Patterson Air Force Base, OH

Defense Organizations

Defense Logistics Agency, Alexandria, VA
Defense Construction Supply Center, Columbus, OH
Defense Electronic Supply Center, Dayton, OH

Organizations Visited or Contacted

Defense Organizations (cont'd)

Defense Fuel Supply Center, Alexandria, VA
Defense General Supply Center, Richmond, VA
Defense Industrial Supply Center, Philadelphia, PA
Defense Logistics Services Center, Battle Creek, MI
Defense Personnel Support Center, Philadelphia, PA
Defense Logistics Agency Systems Design Center, Columbus, OH
 Defense Automatic Addressing Systems Center, Dayton, OH
 Defense Automatic Addressing Systems Center, Tracy, CA
Defense Reutilization and Marketing Service, Battle Creek, MI
 Defense Reutilization and Marketing Service Operations East, Gahanna, OH
 Defense Reutilization and Marketing Service Operations West, Ogden, UT
Defense Contract Management District Northeast, Boston, MA
Defense Contract Management District South, Marietta, GA
Defense Contract Management District West, El Segundo, CA
Defense Contract Management Command International, Columbus, OH
Defense Distribution Region East, New Cumberland, PA
 Defense Distribution Depot Albany, GA
 Defense Distribution Depot Anniston, AL
 Defense Distribution Depot Cherry Point, NC
 Defense Distribution Depot Columbus, OH
 Defense Distribution Depot Jacksonville, FL
 Defense Distribution Depot Letterkenny, Chambersburg, PA
 Defense Distribution Depot Memphis, TN
 Defense Distribution Depot Norfolk, VA
 Defense Distribution Depot Richmond, VA
 Defense Distribution Depot Susquehanna, New Cumberland, PA
 Defense Distribution Depot Tobyhanna, PA
 Defense Distribution Depot Warner Robins, GA
Defense Distribution Region West, Stockton, CA
 Defense Distribution Depot Barstow, CA
 Defense Distribution Depot Corpus Christi, TX
 Defense Distribution Depot Hill, Hill Air Force Base, UT
 Defense Distribution Depot McClellan, Sacramento, CA
 Defense Distribution Depot Ogden, UT
 Defense Distribution Depot Oklahoma City, OK
 Defense Distribution Depot Puget Sound, WA
 Defense Distribution Depot Red River, Texarkana, TX
 Defense Distribution Depot San Antonio, TX
 Defense Distribution Depot San Diego, CA
 Defense Distribution Depot San Joaquin, Lathrop, CA

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