

# Naval Audit Service



## Audit Report



# The Department of the Navy's Implementation of the FY 2005 Base Realignment and Closure Process

**N2005-0046**

**10 June 2005**

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MEMORANDUM FOR SECRETARY OF THE NAVY  
ASSISTANT SECRETARY OF THE NAVY  
(INSTALLATIONS AND ENVIRONMENT)  
SPECIAL ASSISTANT TO THE SECRETARY OF THE  
NAVY FOR BASE REALIGNMENT AND CLOSURE

Subj: **THE DEPARTMENT OF THE NAVY'S IMPLEMENTATION OF  
THE FY 2005 BASE REALIGNMENT AND CLOSURE PROCESS  
(AUDIT REPORT N2005-0046)**

- Ref: (a) NAVAUDSVC memo 7540 N2004-NIA300-0042-000, of 8 Oct 03  
(b) SECNAV memo of 27 Jun 03, "Internal Control Plan for Management of the Department of the Navy 2005 Base Realignment and Closure (BRAC) Process Policy Advisory Two"  
(c) SECNAVNOTE 11000 of 4 Jan 05, "Base Closure and Realignment"  
(d) SECNAV Instruction 7510.7E, "Department of the Navy Internal Audit"

1. We have completed the subject audit announced by reference (a). In accordance with references (b) and (c), we audited the Department of the Navy's (DON's) Fiscal Year 2005 Base Realignment and Closure (BRAC 2005) process and reviewed the supporting processes and data in the DON BRAC Information Transfer System to ensure data and processes used in implementing the base closure and realignment requirements were reasonably accurate and complete.

2. We concluded that DON established effective internal controls and sound processes for gathering certified data from DON activities, evaluating the reasonableness of the data, and making necessary corrections to the data. In addition, DON's processes for evaluating the data to determine excess capacity, compare and rank like activities, and estimate costs for BRAC scenarios appear to be sound. We determined that DON's BRAC 2005 process met statutory and Department of Defense requirements. Ultimately, we concluded that the recommended installation closures and realignments were based on certified data that appeared to be reasonably accurate and complete.

3. We conducted our audit concurrently with the data collection process and, according to our oversight responsibilities, periodically reported results to the Special Assistant to the Secretary of the Navy for Base Realignment and Closure and to the Infrastructure Analysis Team. During the data collection phase, we reported opportunities for improvement in the following areas: proper identification, marking, safekeeping, and retention of source documentation for certified data; and we reported differences

Subj: **THE DEPARTMENT OF THE NAVY'S IMPLEMENTATION OF  
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between source documentation and the data call responses that were provided. The Infrastructure Analysis Team took immediate action to make the improvements and make necessary corrections to the certified data. During our review of the excess capacity analysis, military valuation, and scenario analysis phases, we identified minor data errors. The Infrastructure Analysis Team took immediate corrective actions as deemed necessary. Because corrective actions were taken during the data validation, we are making no recommendations, and the report is not subject to the command-reply process described in reference (d). However, in accordance with reference (d), you may comment on the content of this report if you desire.

4. If you would like to comment, please submit your response in electronic format (Microsoft Word or Adobe Acrobat file) to Joan Hughes, Assistant Auditor General for Installations and Environment Audits, joan.hughes@navy.mil, with a copy to Jim Durbin, Audit Director, jim.durbin@navy.mil. Please ensure that the electronic version is on letterhead and includes a scanned signature.

5. If you have any questions, or wish to provide correspondence or schedule a conference, to discuss the content of this report, please contact Jim Durbin via email or at (202) 433-5122.

6. Any requests for this report under the Freedom of Information Act must be approved by the Auditor General of the Navy as required by reference (d). See the inside front cover for information on obtaining additional copies of this report.

7. We appreciate the cooperation and courtesies extended to our auditors during the audit.



JOAN T. HUGHES  
Assistant Auditor General  
Installations & Environment Audits

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# Executive Summary

## Overview

The Defense Base Closure and Realignment Act of 1990, as amended, is intended to provide for a fair process that will result in the timely closure and realignment of military installations inside the United States. The statutory process is designed to ensure that the list of military installations recommended for closure or realignment was determined based on the military value (MILVAL) and other selection criteria specified for the 2005 round, and on the infrastructure inventory and 20-year force structure plan developed for the Base Realignment and Closure (BRAC) 2005 process by the Department of Defense (DoD). The recommendations were submitted to the Defense Base Closure and Realignment Commission and Congressional defense committees on 13 May 2005.

We audited the Department of the Navy's (DON's) BRAC 2005 process during the period from October 2003 to 10 June 2005 and concluded that it complied with statutory guidance and DoD policies and procedures. We did note and report opportunities for improvement with the proper marking, identification, safe-keeping and retention of source documentation for certified data; differences between source documentation and the data call responses provided; and minor data errors related to excess capacity analysis, military valuation, and scenario analysis phases. However, the Infrastructure Analysis Team (IAT) took immediate action to make the improvements and correct the certified data.

DON developed an internal control mechanism for ensuring the accuracy and completeness of information gathered during the BRAC 2005 process. Under the Defense Base Closure and Realignment Act of 1990, the Secretary of the Navy, when submitting information to the Secretary of Defense or the Commission concerning the closure or realignment of a military installation, shall certify that such information is accurate and complete to the best of his knowledge and belief. As a basis for the certification by the Secretary of the Navy, individuals providing information as part of the BRAC 2005 process were required to certify the accuracy and completeness of such information.

## Objective

The objective of the audit was to ensure the processes used in implementing base closure and realignment requirements were sound and the data used for the processes were reasonably accurate and complete. DON's Internal Control

Plan for Management of the BRAC Process charged the Naval Audit Service (NAVAUDSVC) to perform an independent audit of the DON BRAC 2005 process review the supporting processes, data, and documentation used to develop the DON BRAC Information Transfer System (DONBITS) database; and verify DON's compliance with certification policy.

## **Noteworthy Accomplishments**

During the audit, the IAT established procedures to resolve discrepancies identified by NAVAUDSVC during on-site data validations. After NAVAUDSVC provided a copy of the exit memo to the IAT, the responsible IAT member initiated action with the activity to make NAVAUDSVC-recommended corrections. Subsequently, the IAT began issuing Discrepancy Data Calls to activities for specified data call discrepancies identified by the NAVAUDSVC. The IAT also established a process for tracking whether the changes recommended by the NAVAUDSVC were made by the activity to the DONBITS database.

For the Scenario Data Calls, the IAT instituted the notebook in DONBITS to allow comparison and analysis of Scenario Data Call responses in real time. The notebook feature allowed the comparison of answers from both gaining and losing activities by those in the certification chain, including the primary Scenario Data Call coordinator. This allowed for the quick correction of responses to be sure the answers appeared reasonable and consistent.

## **Conclusions**

Overall, the processes used by DON in implementing BRAC requirements appeared reasonably sound and the data appeared reasonably accurate and complete. Specifically, processes used by DON to gather certified data, validate the data and make necessary corrections to the data appear sound. Also, the methodologies and formulas used to calculate excess capacity and MILVALs, rank military installations, identify realignment and closure scenarios for evaluation, and calculate the cost or savings of the scenarios, appeared reasonably sound. The data we audited used by DON to identify excess capacity, rate the MILVAL of military installations, and evaluate bases closure and realignment scenarios was certified data that, after being corrected through the data resolution process, appeared reasonably accurate and complete.

We determined that the internal control plan provided an adequate basis for controlling and reviewing compliance with the BRAC 2005 process. Ultimately,

we concluded that recommended installation closures and realignments were determined based on certified data that appeared to be reasonably accurate and complete.

## **Corrective Actions**

We identified data discrepancies throughout the audit fieldwork and promptly notified the IAT and the originating activities of errors in data and, where appropriate, the lack of sufficient, competent, and relevant evidence to verify the accuracy of the data. The IAT took action to correct errors in the data, reinforced the importance of identifying and retaining appropriate supporting documentation, and issued supplemental or additional data call questions to obtain the necessary data. Based on audit tests, it appeared that the IAT's process for correcting data discrepancies was operating effectively to correct discrepancies in the certified data in DONBITS. Because corrective actions were taken throughout the audit fieldwork, we are not making recommendations.

**Section A:****Discussion of Audit Results****Reliability of Capacity Data Call Responses****Conclusion**

The Infrastructure Analysis Team (IAT) had a sound process in place to collect certified capacity data. Generally, the certified Capacity Data Call responses we audited appeared to be reasonably accurate after inaccuracies identified by the auditors were corrected by the IAT. In addition, in most cases the responses to the Capacity Data Call appeared to be generally supported by sufficient, relevant, and competent evidence.

We audited Capacity Data Call responses for 61 different Department of the Navy (DON) activities primarily during March and April 2004. The 61 activities were given 723 questions each, or 44,103 total questions. The 61 activities provided responses other than “Not Applicable” (N/A) to 8,919 questions and we audited 3,941 questions, or 44 percent of the answered questions.<sup>1</sup> We performed a selective review of questions marked N/A to verify that they were properly answered as such.

Most of the responses could be traced to sufficient, competent, and relevant supporting documentation properly maintained by the originating activity. However, for some of the responses, we did identify the following types of discrepancies regarding the adequacy of the documentation provided to us to support the originating activity’s Capacity Data Call response. The originating activity had:

- Not retained any supporting documentation. In some instances, the originating activity relied on professional judgment because the data needed to answer the question was not historically captured. In other instances, the originating activity said they were unaware of the requirement to retain supporting documentation.
- Retained adequate supporting documentation for part(s) of the response to a multi-part question(s) but did not retain documentation to support other part(s).

<sup>1</sup> Exhibit B provides details on our sample selection.

- Retained supporting documentation that the originating activity believed was adequate, but we determined that it was not sufficient, competent, or relevant to verify the response was accurate. This documentation included phone calls or emails saying what the response should be without any additional documentation to show how the answer was formulated. In addition, we did not consider activity-generated lists or databases to be adequate documentation unless they were supported by a list from an official Department of defense or DON database.

We identified the Capacity Data Call responses that were insufficiently supported by data call question number in a draft exit memo to the originating activity. The originating activity was asked to respond to the draft exit memo and provide additional supporting documentation if available. In addition, the Deputy Assistant Secretary of the Navy for Infrastructure Strategy and Analysis (DASN (IS&A)) reemphasized the need for field activity commanders to verify that their DON Base Realignment and Closure (BRAC) 2005 files are complete and contain documentation supporting all data call responses in guidance sent to the Deputy Chief of Naval Operations (Fleet Readiness and Logistics) and Deputy Commandant of the Marine Corps (Installations and Logistics) on 23 June 2004. The guidance also required commanders of originating activities to promptly respond to exit memos and work with the auditors to address concerns and inform the Naval Audit Service (NAVAUDSVC) and the IAT of the corrective actions taken. We provided summary data by data call question number to the IAT showing the type of discrepancy found, the number of times the question was audited, and the number of discrepancies found by the auditors. This data was provided to help the IAT identify specific questions whose responses may be unreliable. To obtain clarification, the IAT issued Supplemental Capacity Data Call questions through the DON BRAC Information Transfer System (DONBITS). We audited some responses to the Supplemental Capacity Data Call-1, dated 30 June 2004 during our site visits to validate the Military Value (MILVAL) Data Calls.

Most of the responses exactly matched the supporting documentation provided. However, our audit identified instances in which the data call response did not match the source documentation. Most often, these accuracy discrepancies were caused by human error. Also, figures in a real-time database frequently changed from the time when the response was entered in DONBITS to the time when the auditors verified the response at the originating activity. We identified the questions that were answered incorrectly, and identified what we believed the correct response should be based on the supporting documentation provided to us, in an exit memo provided to the originating activity and the IAT. The IAT addressed these data discrepancies through the Data Call Issue Resolution processes. We evaluated DON's process used to resolve the

discrepancies and performed other test work on a sample of discrepancies to conclude that DON was resolving the discrepancies and correcting the DONBITS database. (See section on “Adequacy of the DON Infrastructure Analysis Team Process for Resolving Data Call Discrepancies” for details.)

Overall, the originating activities appeared to be complying with DON BRAC guidance, although we identified some opportunities for improvement for instances of noncompliance. For example, some BRAC documents had not been marked as deliberative documents though they were not releasable under Freedom of Information Act (FOIA); some individuals with access to BRAC information had not signed a non-disclosure agreement; and some documents were not properly stored in a central location or were not adequately catalogued. We worked with the originating activities while we were on site to be sure the activities were aware of the requirements to mark BRAC information, obtain signed disclosure statements, and properly catalog and store the BRAC information. Activities began corrective actions while we were on site, and many of the documents were subsequently marked and non-disclosure agreements signed before we left.

## Methodology

During the site visits, we performed audit tests to validate the originating activity's response to the Capacity Data Call as follows:

- We reviewed source documentation used to prepare data call responses and evaluated the propriety of sources using Government Auditing Standards and procedures agreed upon by Government Accountability Office and DoD Inspector General.
- We traced information reported on the Capacity Data Call response to source documents to verify that information was extracted correctly.
- We verified that the supporting documentation was properly marked as a deliberative or draft deliberative document not releasable under FOIA, and was stored in a central location or was adequately catalogued to allow proper security of the data and timely retrieval of the documentation.
- We verified that individuals providing or having access to BRAC data had properly signed non-disclosure agreements.
- We verified that the response was properly certified and the written certification was scanned and attached within DONBITS.

- We selectively verified that “N/A” responses appeared to be reasonable, based on the nature of the question and the mission or function of the activity.
- We verified the existence of approximately 45 buildings and structures per site and that the reported size reasonably matched the measured size of the building or structure.
- We captured the number and type of discrepancies by question number to assist the IAT in analyzing and identifying systemic problems.

## Reliability of MILVAL Data Call Responses

### Conclusion

The IAT had a sound process in place to collect certified MILVAL data. Generally, the certified MILVAL Data Call responses we audited appeared reasonably accurate after inaccuracies identified by the auditors were corrected by the IAT. In addition, in most cases the responses appeared to be generally supported by sufficient, relevant, and competent evidence.

We audited MILVAL Data Call responses for 77 different DON activities during the period from 26 July 2004 through 7 October 2004 for 10 MILVAL data calls issued between 4 June 2004 and 13 July 2004. The 77 activities were each given targeted questions from the 10 MILVAL Data Calls, depending on the mission and function of the activity. The 77 activities provided responses other than “N/A” to 6,072 questions and we audited 3,669 (60 percent) of the answered questions.<sup>2</sup>

Most of the responses could be traced to sufficient, competent, and relevant supporting documentation properly maintained by the originating activity. However, we did identify many of the same types of discrepancies discussed previously in the Reliability of Capacity Data Call Responses. For the discrepancies related to insufficient documentation, we provided the originating activity with an exit memo identifying the questions that were not adequately supported. In some cases, the originating activity was able to provide additional supporting documentation or responded to the exit memo by stating that additional documentation was not available.

Most of the responses exactly matched the supporting documentation provided; however, similar to our audit of the Capacity Data Call, we found instances in which the data call response did not accurately match the source documentation. The most common cause for these inaccuracies was human error. We identified the question that was answered incorrectly, and identified what we believed the correct response should be, in an exit memo provided to the originating activity and the IAT. The IAT addressed these data discrepancies through the Data Call Issue Resolution process. We evaluated DON’s process used to resolve the discrepancies and performed other test work on a sample of discrepancies to conclude that DON was resolving the discrepancies and correcting the DONBITS database.

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<sup>2</sup> Exhibit B provides details on our sample selection

Overall, the originating activities appeared to have complied with DON BRAC guidance, although we identified some minor instances of noncompliance. For example, some BRAC documents had not been marked as deliberative documents that were not releasable under FOIA; some individuals with access to BRAC information had not signed a nondisclosure agreement; and some documents were not properly stored. We worked with the originating activities while we were on site to be sure the activities were aware of the requirements to mark BRAC information, obtain signed disclosure statements, and properly catalog and store the BRAC information. Many of the documents were subsequently marked and non-disclosure agreements signed while we were on site.

## **Methodology**

During the site visits, we performed audit tests to validate the originating activity's response to the MILVAL Data Calls with the same methodology described previously for the Reliability of Capacity Data Call Responses. The exceptions were that we did not perform a selective audit of questions marked "N/A," nor did we measure buildings. The originating activity was told that in the event the activity received a question they did not believe was applicable to their activity they were to contact cognizant IAT personnel to discuss the situation prior to the activity marking a question "N/A."

## Reliability of Scenario Data Call Responses

### Conclusion

The IAT had a sound process in place to collect certified scenario-specific data. Generally, the certified scenario-specific data call responses we audited appeared to be reasonably accurate after inaccuracies identified by the auditors were corrected by the IAT. In addition, in most cases the scenario responses appeared to be generally supported by sufficient, relevant, and competent evidence.

Primarily during January and February 2005, we selected for audit Scenario Data Call responses for 38 different DON activities for 30 unique Scenario Data Calls issued between 18 November 2004 and 13 December 2004.<sup>3</sup> The 38 activities were each given either 15 questions if they were a gaining activity or 37 questions if they were a losing activity<sup>4</sup> from the 30 Scenario Data Calls. The 38 activities provided responses other than “N/A” to a total of 825 questions and we audited all 825 answers.

Most of the responses could be traced to sufficient, competent, and relevant supporting documentation properly maintained by the originating activity. However, we did identify some responses that were not supported with appropriate documentation. In addition, we found cases where the methodology used by the originating activity to respond to the Scenario Data Call questions was not adequately documented. For the discrepancies related to inadequate documentation, we provided the originating activity with an exit memo identifying the questions that were not adequately supported. In some cases, the originating activity was able to provide additional supporting data or responded to the exit memo that additional documentation was not available.<sup>5</sup>

Most of the responses exactly matched the supporting documentation provided; however, we continued to find instances in which the data call response did not match the source documentation. The most common cause of this was human error in copying data from the source document to DONBITS. We identified the question that was answered incorrectly, and identified what we believed the correct response should be based on the documentation provided to us, in an exit memo provided to the originating activity and the IAT. The IAT addressed these data discrepancies through the Data Call Issue Resolution processes.

<sup>3</sup> Subsequent to selecting a Scenario Data Call issued 2 December 2004, we learned that it had been cancelled on 14 December 2004. We selected as a substitute a comparable Scenario Data Call issued 29 December 2004 that was also cancelled, on 31 January 2005. Neither of these data calls is included in our results.

<sup>4</sup> A gaining activity is one that will receive additional functions. A losing activity will lose functions.

<sup>5</sup> See “Availability of Supporting Documentation to be reviewed” in Exhibit B.

We evaluated DON's process used to resolve the discrepancies and performed other test work on a sample of discrepancies to conclude that DON was resolving the discrepancies and correcting the DONBITS database.

## **Methodology**

During the site visits, we performed audit tests to validate the originating activity's response to the Scenario Data Calls with the same methodology described previously for the Reliability of MILVAL Data Call Responses, with a few exceptions. We verified that the response had been certified electronically in DONBITS, although the written certification was not completed until later. We also verified that the methodology and assumptions used to estimate the answer were reasonable and documented in the rationale field of DONBITS or recorded in a Memorandum For the Record. Additionally, we did not verify the existence of buildings or structures.

## Reliability of Intelligence Data Call Responses and Database

### Conclusion

The IAT had a sound process in place to collect certified capacity, MILVAL, and scenario-specific data for DON's activities responding to data requests from the Intelligence Joint Cross-Service Group (JCSG). Generally, the certified capacity, MILVAL, and scenario-specific data call responses we audited appeared to be reasonably accurate after inaccuracies identified by the auditors were corrected by the IAT. In addition, in most cases the responses appeared to be generally supported by sufficient, relevant, and competent evidence.

The Intelligence Data Calls and responses were handled differently from the other data calls. The Capacity and MILVAL data calls were not issued through DONBITS, the automated system, because of the expected classified nature of the responses. Data calls were issued by the IAT via the Joint Worldwide Intelligence Communication System (JWICS), and the responses flowed back through the intelligence chain of command to the IAT and subsequently to the Intelligence JCSG. During the BRAC process, it was realized that data call questions and responses were not classified, so DONBITS rather than JWICS was used for the Scenario Data Call transmissions regarding the two intelligence activities involved in the BRAC Scenario phase.

We audited Capacity Data Call responses for all 18 different DON Intelligence activities that received the Intelligence Capacity Data Call. Each activity was given 17 capacity questions, for a total of 306 questions. The 18 activities provided responses other than "N/A" to a total of 74 questions and we audited all answered questions.

We audited Intelligence MILVAL Data Call responses for the same 18 DON Intelligence activities that received the Capacity Data Call questions. Each activity was given 11 questions, for a total of 198 questions. The 18 activities provided responses other than N/A to a total of 191 questions, and we audited all answered questions.

We audited Scenario Data Call responses for two different DON Intelligence activities that each received two different data calls. The DON Intelligence activities received the same Scenario Data Call questions as non-intelligence activities. One activity was a gaining activity and received 30 questions (15 questions for each gaining scenario). The other activity was a losing activity that received 74 questions (37 questions for each of 2 losing scenarios). The 2 activities provided responses other than "N/A" to a total of 52 questions and we audited all answered questions.

The majority of the responses could be traced to sufficient, competent, and relevant supporting documentation properly maintained by the originating activity. However, we did identify some responses that were not supported with appropriate documentation. For the discrepancies related to inadequate documentation, we provided the originating activity with an exit memo identifying which questions had answers that were not sufficiently supported. In some cases, the originating activity was able to provide additional supporting documentation or responded to the exit memo that additional documentation was not available.<sup>6</sup> We were also able to validate additional supporting documentation accumulated by the originating activity to support the Capacity Data Call response during our site visit to audit the MILVAL Data Call response.

Although most of the responses matched the supporting documentation provided to the auditors, we found instances in which the data call response did not match the source documentation. We identified the questions that were answered incorrectly, and identified what we believed the correct response should be, in an exit memo provided to the originating activity and the IAT. The IAT addressed these data discrepancies through the Data Call Issue Resolution processes. For Capacity Data Call response inaccuracies, we were able to verify that the data call answers were corrected when we performed on-site validation of the MILVAL Data Call answers.

For the MILVAL Data Call inaccuracies, we relied on the IAT for followup resolution and then performed additional work at the IAT to ensure the IAT's close out of exit memo discrepancies.

## Methodology

During the site visits, we performed audit tests to validate the originating activity's response to the Capacity, MILVAL, and Scenario data calls with the same methodology described previously for the Reliability of Capacity Data Call Responses, with a few exceptions. The data call responses were not in DONBITS, except for the Scenario Data Call responses; therefore, we obtained the data call responses from the IAT, not from DONBITS. In addition, we visited the same activities to audit the MILVAL Data Call as the Capacity Data Call; therefore, we were able to follow-up on corrective actions taken by the originating activity in response to discrepancies identified during Capacity Data Call validation while we validated MILVAL responses.

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<sup>6</sup> See "Availability of Supporting Documentation to be Audited" in Exhibit B (page 35).

## Adequacy of the DON Infrastructure Analysis Team Process for Resolving Data Call Discrepancies

### Conclusion

The DON IAT has a documented and effective internal process (i.e., the Data Issue Resolution Process) in place for resolving and correcting data accuracy discrepancies and documenting corrective actions taken by the IAT. The Data Issue Resolution Process appears to have been consistently applied to ensure that the DONBITS database contained reasonably accurate, certified data.

We judgmentally selected 49 data accuracy discrepancies identified for 45 data call responses from 6 activities for our audit. We only selected discrepancies that impacted activities being considered in the scenario analysis as candidate recommendations to the Infrastructure Steering Group. We audited 26 data accuracy discrepancies pertaining to the Capacity Data Call responses and 23 data accuracy discrepancies pertaining to the MILVAL and Criterion Seven data call responses. We did not audit data adequacy discrepancies.

We determined that 42 of the 49 discrepancies (85.7 percent) were corrected and certified in DONBITS as recommended by NAVAUDSVC in its exit memoranda and/or the IAT in its Discrepancy Data Calls (DDCs). The remaining seven accuracy data discrepancies were considered immaterial by either the IAT or the activity. We also determined that these seven accuracy data discrepancies that were not corrected did not materially affect the outcome of the scenarios being considered by DON and the IAT.

After the originating activity certified its responses to each data call in DONBITS, the responses were certified by the certification chain of command that was established to verify the reasonableness of the originating activity's response. Typically, the activity's geographic region commander, the major claimant, commanding officer, the Chief of Naval Operations or the Commandant of the Marine Corps, and then the IAT certified the originating activity's certified data call responses. At each certification level, corrections to the data call responses could be made. If a revision was made within the certification chain, the certifier was required to notify the originating activity of the revision. The IAT conducted quality assurance reviews or analyses of the activity's certified responses, looking for obvious errors or inconsistencies in the responses.

To obtain corrections or clarifications to the certified response, the IAT implemented the Data Issue Resolution Process to initiate actions to obtain corrected data from the originating activity using a uniform procedure that was auditable and permitted timely recertification of the data. The goal of this

process was a complete set of fully certified data that was to be provided to the BRAC Commission not later than 16 May 2005.

Initially, in April 2004, the Data Issue Resolution Process required the IAT to contact the originating activity certifier via phone to explain data needs, and that an email would forthcoming. The originating activity was to provide the corrected response in an attachment and copy the certification document, sign it, scan it to create a file, and attach the file, in accordance with the data call certification process. The corrected response would follow the certification chain of command back to the IAT-approved administrators who reviewed the revised response for accuracy and completeness and then entered the new data into the DONBITS database.

In September 2004, the Data Issue Resolution Process was incorporated into the functionality of DONBITS in order to correct or verify the activity's certified response to a previous certified data call. The IAT began issuing the originating activities DDCs describing the corrective actions required to resolve accuracy issues. The DDC was a copy of the question(s) and the certified response(s) that was currently in the DONBITS database. The originating activity directly entered their changes, as appropriate, into DONBITS in response to the DDC. Upon completion, the originating activity certifier signed the certification form and uploaded a file into DONBITS as an attached document. Each certifier in the activity's original certification chain of command reviewed the DDC responses and certified the corrected responses as accurate and complete. When the DDC was completely certified to the IAT, the IAT reviewed the response for accuracy and completeness and upon IAT's certification, the corrected certified response was imported from the DDC into the original certified data call in the DONBITS database.

## Methodology

For the 49 selected accuracy data discrepancies in our sample, we performed the following:

- We interviewed IAT representatives to gain an understanding of their Data Issue Resolution Process and tracking systems.
- We verified that the IAT followed the prescribed Data Issue Resolution Process procedures by issuing either an email (prior to 14 September 2004) or a DDC (since 14 September 2004) to the originating activity for the resolution of accuracy data discrepancies identified by NAVAUDSVC or the IAT.

- We verified that the IAT took appropriate corrective actions recommended in NAVAUDSVC exit memoranda.
- We analyzed the IAT's summary spreadsheets and the Discrepancy List in DONBITS and verified that the IAT tracked the status of the data discrepancies.
- We verified that the originating activity and its certification chain up through the IAT level properly certified the revised responses.
- We verified that the revised, certified responses were properly closed out and moved from the Discrepancy List in DONBITS and imported into the original data call in DONBITS.

## Reliability of DON Operations for Aviation, Surface/Subsurface, and Ground Activities' MILVAL Scores and Relative Rankings

### Conclusion

The IAT had sound processes for calculating MILVAL scores for DON installations and ranking the installations using those scores. Generally, MILVAL scores computed by the IAT for each DON base were computed consistently among comparable activities using certified data that was supported by sufficient, competent, and relevant evidence and based on reasonable methodology.

The IAT established scoring statements to compute and compare the MILVAL of aviation, surface/subsurface, and ground bases. These scoring statements were given weights, approved by the Infrastructure Evaluation Group in April 2004, relative to their importance of the mission objective. The scoring statements were categorized by military value selection criteria: readiness; facilities; surge capabilities and cost with the major attributes being operational infrastructure, operational training, airfield/port/base characteristics, environment and encroachment, and personnel support. The sum of the weights of the MILVAL selection criteria equaled 100. Based on the scoring statements, the IAT constructed questions to be issued to targeted bases during the MILVAL Data Calls to gather the data to compute the scores. Using the certified responses to the MILVAL questions, the IAT input the answers into matrices to calculate the MILVAL scores based on its ability to perform a given function. The IAT used certified responses from the Capacity Data Call to calculate DON's capacity of its aviation, surface/subsurface, and ground bases. The IAT used DON's 20-year Force Structure Plan, submitted in March 2004 as required by the Defense Base Closure and Realignment Act, to estimate DON's future requirements. The IAT then compared DON's capacity against the future requirement to calculate the amount of excess capacity. The MILVAL scoring and output from the Optimization Model were used to rank DON's installations to objectively identify installations that will be considered in base closure scenarios. The scores were relevant only in comparison to other like activities performing that function.

We verified 55 scoring statements for 35 aviation installations, 38 scoring statements for 29 surface/subsurface installations, and 37 scoring statements for 11 ground installations. The 183 scoring statements for the 75 activities consisted of 376 questions and 9,188 data fields. We audited 130 scoring statements consisting of 240 questions and validated the accuracy of 5,610 data fields. We found discrepancies with 305 data fields, or less than 6 percent of the 5,610 total audited. During our audit we identified the following types of

discrepancies regarding the IAT's calculation of the MILVAL score. The certified data used to originally calculate the military score had changed since the IAT calculated MILVAL scores as a result of revisions made by the originating activity or others in the certification chain during the Data Issue Resolution Process. The IAT had used incomplete and/or incorrect data in some cases and in others had made some input errors – for example, numbers were transposed or keypunch errors occurred. We discussed the discrepancies with knowledgeable IAT representatives who agreed to the necessary corrections for old data and input errors, and then re-ran the Optimization Model used to identify bases to be considered for closure. The new Optimization Model results showed no significant changes to base rankings and had no impact on the installations that were considered in base closure scenarios.

## Methodology

To verify the reasonableness of the MILVAL scores:

- We interviewed knowledgeable IAT members to gain an understanding of the processes for determining excess capacity, military value scores and rankings and running the Optimization model, and followed up, as needed to resolve any variances identified.
- We confirmed the universes for aviation, surface/subsurface, and ground activities used in IAT's excess capacity analyses.
- We analyzed and verified 100 percent of all scoring statements with weights equal to or greater than 1.00 and judgmentally audited 27 percent of those with weights less than 1.00 and ensured current, certified data was used.
- We verified that the IAT consistently applied the MILVAL scoring and ranking process in its analyses.
- We recomputed and re-ranked the total MILVAL scores for all aviation, surface/subsurface, and ground activities using revised and current data and verified the reasonableness of the scores and rankings.
- We reran the Optimization model using updated and revised certified data to identify installations that will be considered in base closure scenarios and compared the results to the initial optimization model results.

## Reliability of Data Used in the Cost of Base Realignment Actions (COBRA) Model

### Conclusion

The static, dynamic, and standard factors used by the IAT in the COBRA model to calculate the costs, savings, and return-on-investment for proposed DON BRAC actions appeared to be reliable, supported with sufficient documentation, and used consistently by the IAT.

Static data are base-specific information that defines the starting point (status quo) at each base from which BRAC changes are measured. Examples of static data include: the officer and enlisted basic allowance for housing rates; civilian locality pay factors; the area cost factors for construction, facility rehabilitation and facility sustainment costs; per diem rates; freight costs; vehicle shipping costs; and latitudes and longitudes. Installation Plant Replacement Value (PRV) is the cost, in current-year dollars, to construct notional facilities to replace all existing ones, not to include family housing.

Initially, we were unable to verify how the static data was obtained, generated, and/or calculated for 19 of the 21 static data elements. The IAT was able to describe the methodologies it used that were not evident among original supporting documents. Based on our recommendations, the IAT prepared required Memoranda for the Record and obtained certifications from DON offices, as needed, to adequately document the methodologies used to obtain, generate, or calculate the data for the 19 static data elements.

The 21 static data elements used by DON in its COBRA model runs accurately matched supporting documentation for 20 of the 21 static data elements. One static data element, the installation PRV, did not accurately match supporting documentation for 7 of 21 activities we audited. However, we concluded that the inaccuracy did not materially impact the COBRA model results or materially affect the outcome of the scenarios being considered by DON and the IAT.

For six of the seven activities, the installations' PRVs were overstated by two percent because the IAT escalated Fiscal Year (FY) 2003 dollars to FY 2005 dollars twice. For the remaining activity, the PRV used in COBRA was lower than it should be by less than two percent. The IAT concluded, and we agreed, that the impact of the errors was immaterial and correcting the PRV would not materially affect the model results.

Dynamic data are scenario-specific data for each base that is identified in the scenario and that is outside the COBRA model's functionality. The COBRA

model user is required to enter known BRAC costs or savings, the number of authorized personnel positions being added or eliminated at the base, and the facility analysis category for each construction or rehabilitation project, as well as the size of the facility to be constructed or rehabilitated as a result of the BRAC action. These data are pulled directly from the activity's certified responses to the Scenario Data Calls.

The IAT process to ensure that only certified scenario-specific dynamic data was used in the COBRA model appeared to be sound. We determined that the IAT CRimson Red Team's<sup>7</sup> internal audit process for reviewing the dynamic data of the activities in the Candidate Recommendations produced an audit trail of information and documentation and corrective actions taken. We judgmentally selected 4 DON Scenarios – DON-0032, DON-0033, DON-0068, and DON-0154 – that provided a representative cross-section of functional activity from among the larger activities on the list of 41 DON scenarios on the Candidate Recommendations list as of 11 February 2005 to test the CRimson Red Team process. On a test basis, we verified that the dynamic data validated by the CRimson Red Team accurately matched certified data responses and found no exceptions.

Standard factors are those that are standard to all bases in the scenario and provide the basis for consistent and auditable analysis that is the foundation of COBRA's utility. Once the values of the standard factors are determined, they will remain constant throughout the period of BRAC 2005 analysis.

The standard factors used by the IAT in its use of the COBRA model accurately matched the preset standard factors data in the COBRA model. The Army Audit Agency audited all preset standard factors<sup>8</sup> in the COBRA model as part of its audit of the Army's BRAC process and concluded that the standard factors were reasonable. Therefore, we relied on the work of the Army Audit Agency and limited our audit of the standard factors to verifying that the documentation maintained on file with the IAT supported the data in COBRA.

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<sup>7</sup> The CRimson Red Team was established to review the dynamic data in COBRA for all of the activities being considered in the DON Candidate Recommendations (i.e., to audit the data used in the COBRA model against the certified data call responses for accuracy and consistency).

<sup>8</sup> The Army Basing Study 2005, "Cost of Base Realignment Action (COBRA) Model," of 30 September 2004 (Audit Report A-2004-0544-IMT).

## Methodology

To determine the reliability of data used by the IAT in the COBRA model:

- We interviewed knowledgeable IAT members to gain an understanding of the processes for obtaining, generating, documenting, and reviewing the static and dynamic data and standard factors, and followed up as needed to resolve any issues.
- We evaluated the existence and reasonableness of supporting documentation on file with the IAT, such as Memoranda For the Record, certifications, DONBITS ad hoc reports, COBRA data input sheets, and internal summary status spreadsheets.
- We compared the 21 static data elements input by the IAT into the COBRA Model (version 6.07) to the source documents retained by the IAT and evaluated the propriety of the source documents for the 21 activities in our judgmental sample.
- We replicated the steps in the IAT's documented methodologies and Memoranda For the Record and compared our calculated results with the documentation on file supporting the data in COBRA.
- We audited and tested the IAT CRimson Red Team's internal audit process and procedures established to ensure that accurate dynamic data were used in the most current COBRA version. We evaluated the steps in their process and audited the supporting documentation on file.
- We verified that the Scenario Points of Contact either corrected the inaccuracies identified by the IAT CRimson Red Teams by issuing a Discrepancy Data Call in DONBITS, or provided a reasonable, acceptable explanation to the CRimson Red Teams.
- We verified that the IAT took appropriate corrective actions in response to our recommendations (e.g., documenting methodologies in Memoranda For the Record) concurrent with our audit.

## Reliability of DONBITS Database

### Conclusion

The DONBITS database appeared to accurately represent the certified data collected from data calls, and there was a low overall risk of unauthorized access, manipulation, or destruction of electronic data within DONBITS. In addition, the IAT's process for ensuring the accuracy and completeness of the non-DON-unique DONBITS data transferred to the Office of the Secretary of Defense (OSD) for use by the JCSGs during BRAC 2005 appeared sound.

DON guidance required that DONBITS contain the sole and authoritative DON database upon which BRAC recommendations will be made. The Document Repository portion of DONBITS houses the database containing the certified information, and it houses the library containing records of BRAC policy documents and correspondence. The library supports the documentation requirements of the Defense Base Closure and Realignment Act of 1990, Public Law 101-510, as amended. The DONBITS database was to contain all certified data and information, from whatever source, pertaining to all DON military installations subject to the Act, to include data elements required by the COBRA model. The database was populated by data call responses certified through the certification chain of command. The IAT transferred non-DON unique certified data in DONBITS to the OSD for use by the JCSGs in the development of proposed scenarios and decisionmaking. The IAT and JCSGs used data from the DONBITS database to identify excess capacities, assess MILVALs, and perform analyses before recommending closures or realignments.

We concluded that the primary control feature, certification of data call information through the chain of command, was effective in ensuring reasonable accuracy and completeness of data entering the DONBITS database. We concluded that there was a low overall risk of unauthorized access, manipulation, or destruction of electronic data within DONBITS based on the results of our risk assessment of the DONBITS<sup>9</sup>. We further concluded that the DONBITS database contained certified data based on our validation of DONBITS data during site visits and evaluation of the Data Issue Resolution Process.

We audited the IAT's process for ensuring accuracy and completeness of the non-DON unique DONBITS data transferred to the OSD for use by the JCSGs during BRAC 2005. The IAT compared all data elements received by OSD in the Capacity and MILVAL Analysis Databases (CAD/MAD) from the IAT to the

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<sup>9</sup> Auditor General Advisory N2005-0042 – "Risk Assessment of the Department of The Navy Base Realignment And Closure 2005 Information Transfer System," dated 25 April 2005.

corresponding data elements in DONBITS. The database comparison results showed that of the approximately 3.9 million data elements transferred, only 400 mismatches (about 0.01 percent), occurred between the DONBITS Capacity and MILVAL databases and OSD's CAD/MAD. The IAT identified the origin of these errors and took immediate actions to correct the data. The comparison also highlighted 21 questions that OSD had in their CAD/MAD databases that were not present in the DONBITS database. The IAT identified that these 21 questions were not targeted to the DON and the CAD/MAD database did not contain DON data for those questions.

## Methodology

Our audits of the DONBITS database included the following:

- We performed a risk assessment of DONBITS using the National Institute of Standards and Technology Special Publication 800-26, "Security Self-Assessment Guide for Information Technology Systems."
- We interviewed knowledgeable the IAT members to gain an understanding of the process for transferring DONBITS data to OSD and followed up to resolve any issues.
- We analyzed the output reports of the comparison of all of the data in DONBITS to the data in the OSD's CAD/MAD databases to determine the accuracy and completeness of the data being provided to the JCSGs.
- We verified that the IAT took appropriate actions to correct data mismatches.

# **Background**

## **Guidance**

### **Statutory Guidance**

The purpose of the Defense Base Closure and Realignment Act of 1990, Public Law 101-510, as amended, is to provide a fair process that will result in the timely closure and realignment of military installations inside the United States. This Act is the exclusive authority for selecting for closure or realignment, or for carrying out any closure or realignment of, a military installation inside the United States. The Act requires the Secretary of Defense (SECDEF) to submit a list of the military installations inside the United States that the Secretary recommends for closure or realignment on the basis of the force-structure plan and infrastructure inventory prepared by the Secretary under section 2912 of the Act and the final selection criteria specified in section 2913. The Act specifies that the final criteria to be used by the Secretary in making recommendations for the closure or realignment of military installations inside the United States shall be the following military value (MILVAL) and other criteria. The Secretary shall give priority considerations to the MILVAL criteria.

#### **MILVAL Criteria**

1. The current and future mission capabilities and the impact on operational readiness of the total force of the Department of Defense (DoD), including the impact on joint warfighting, training, and readiness.
2. The availability and condition of land, facilities, and associated airspace at both existing and potential receiving locations.
3. The ability to accommodate contingency, mobilization, surge, and future total force requirements at both existing and potential receiving locations to support operations and training.
4. The cost of operations and the manpower implications.

#### **Other Criteria**

1. The extent and timing of potential costs and savings, including the number of years, beginning with the date of completion of the closure or realignment, for the savings to exceed the costs.

2. The economic impact on existing communities in the vicinity of military installations.
3. The ability of the infrastructure of both the existing and potential receiving communities to support forces, missions, and personnel.
4. The environmental impact.

### **Department of Defense Guidance**

SECDEF Memo of 15 November 2002, “Transformation Through Base Realignment and Closure (BRAC),” directed that the BRAC process begin immediately, under the structure set out in this memo. It established the Infrastructure Executive Council (IEC) as the policymaking and oversight body for the entire BRAC 2005 process. The Secretary of the Navy is a member of the IEC. It also established the subordinate Infrastructure Steering Group (ISG) to ensure the oversight of the joint cross-service analyses of common business-oriented functions and to ensure the integration of that process with the Military Departments and Defense Agencies. The Assistant Secretary of the Navy for Installations and Environment is a member of the ISG. The military departments will analyze all service-unique functions and report their results directly to the IEC. The ISG subsequently established seven Joint Cross-Service Groups (JCSGs): Education and Training; Headquarters and Support; Industrial; Medical; Supply and Storage; Technical; and Intelligence. These groups are responsible for analyzing common business-oriented support functions and examining them for ways to realize consolidation and elimination of excess infrastructure.

Under Secretary of Defense for Acquisition Technology and Logistics (USD (AT&L)) Memo of 16 April 2003, “Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One – Policy, Responsibilities, and Procedures,” provides guidance to establish a foundation of policy, responsibilities, and procedures for developing the SECDEF’s realignment and closure recommendations for submission to the 2005 Defense Base Closure and Realignment Commission. This memo requires the use of the Cost of Base Realignment Actions (COBRA) model to calculate costs, savings, and return-on-investment of proposed realignment and closure actions. The memo requires DoD components to develop and implement an internal control plan (ICP) for base realignment, closure or consolidation studies to ensure the accuracy of data collection and analyses. The ICP should contain procedures for personnel to certify that data and information collected for use in BRAC 2005 analyses are accurate and complete to the best of the person's knowledge and belief.

USD (AT&L) Memo of 4 January 2005, “2005 Base Closure and Realignment Selection Criteria,” identified the criteria to be used by the BRAC commission in their review of the DoD's final recommendations.

### **Department of the Navy Guidance**

Secretary of the Navy (SECNAV) Memo of 25 November 2002, “Base Realignment and Closure 2005” established the BRAC 2005 process under Secretary of the Navy’s oversight and guidance. It established the Department of the Navy’s (DON’s) Infrastructure Evaluation Group (IEG) and the Infrastructure Analysis Team (IAT). The IEG is chaired by the Assistant Secretary of the Navy for Installations and Environment and members include the Deputy Assistant Secretary of the Navy for Infrastructure Strategy and Analysis (DASN (IS&A)) as vice chair; two Navy Flag officers recommended by the Chief of Naval Operations (CNO); two Marine Corps General officers recommended by the Commandant of the Marine Corps, and one Flag, General officer, or Senior Executive Service rank recommended by each Assistant Secretary of the Navy for Research, Development, and Acquisition and the Assistant Secretary of the Navy for Manpower and Reserve Affairs. The IEG is responsible for developing recommendations for closure and realignment of DON military installations and ensuring the operational factors of concern to the operational commanders are considered. In consultation with CNO and CMC, the IEG will prepare recommendations for SECNAV approval and transmittal to SECDEF. The IAT is responsible for developing analytical methodologies, developing joint and cross-servicing opportunities, collecting data and performing analyses, and presenting the analytical results to the IEG for evaluation. DASN (IS&A) is the director of the IAT.

SECNAV Memo of 29 May 2003, “Base Realignment and Closure 2005 – Policy Advisory One,” forwards Office of the Secretary of Defense Policy Memorandum One and established the DON Functional Advisory Board (FAB). This policy advisory requires that whenever possible, BRAC data calls for the JCSGs and DON will be coordinated to avoid duplication of effort throughout the process. The FAB reports directly to and coordinates with the IEG in order that the DON position on common business oriented functions is clearly articulated and understood. The FAB also briefs and prepares DON leadership on JCSG matters that will be addressed to DoD’s IEC.

SECNAV Memo of 27 June 2003, “Internal Control Plan for Management of DON 2005 Base Realignment and Closure Process Policy Advisory Two,” describes the management controls that will guide and regulate DON’s actions to comply with the Fiscal Year 2005 requirements of the Defense Base Closure and Realignment Act of 1990, as amended. It also provides DON Procedures for Certification of BRAC 2005 Information. The ICP requires all individuals

working with the process or providing support to the process (including technical experts) to sign Non-Disclosure Agreements. In addition, the ICP requires that all DON BRAC 2005 documents, including electronic media, will have the following statements either as a header or footer, as appropriate:

*Draft Deliberative Document - For Discussion Purposes Only  
Do Not Release Under the Freedom of Information Act*

or

*Deliberative Document - For Discussion Purposes Only  
Do Not Release Under the Freedom of Information Act*

SECNAV Notice 11000 issued on 9 March 2004, and reissued on 4 January 2005, “Base Closure and Realignment,” issued procedures and guidance for DON to support the DoD implementation of Defense Base Closure and Realignment Act of 1990, as amended. The notice provides that installation and activity commanders shall compile and certify responses to data calls per direction from the chain of command. The notice also describes how the BRAC process will be conducted. It states that information used for BRAC 2005 analyses and/or decisionmaking will be obtained from DON activities. A Web-based data collection tool, DON BRAC Information Transfer System (DONBITS) will be used for collection of unclassified data and information. DON activities are to adhere to the ICP in collecting requested information and ensuring that such information is accurate and complete. DON activities should ensure that data and documentation upon which data call responses are based is segregated, cataloged, and maintained in an easily accessible manner and held until directed otherwise by higher authority.

SECNAV Memo of 14 July 2004, “Appointment as Special Assistant to the Secretary of the Navy for BRAC,” appointed DASN (IS&A) as the Special Assistant to the Secretary of the Navy for all matters associated with the BRAC 2005. This memo also identified that the DON Analysis Group will be formulated as a decisionmaking body subordinate to the IEG and will be responsible for analyzing DON-unique functions.

The IAT developed and distributed data call questions for gathering data relevant to DON Air, Surface/Subsurface, and Ground operations. The IAT also targeted and distributed data call questions to gather data relevant to the JCSG from salient DON activities. The data call questions were distributed electronically via DONBITS. The activity answered all pertinent questions and the designated BRAC certifying official certified the responses. Once certified, the response

moved to the next level of the certification chain, typically the DON region responsible for the installation. Again, a certifying official at the Navy Region certified the response after making any necessary corrections and the response was sent to the next certification level, typically the major claimant. The major claimant had the opportunity to correct any errors in the submission they received prior to certifying the response and having the response sent to the Chief of Naval Operations (N4) (CNO (N4)) for review and certification. After CNO certification, the data call was sent to the IAT where DASN (IS&A) certified the response and submitted required data to DoD for use by the JCSGs. Notifications of all revisions made along the certification chain are required to be sent back down the certification chain to the originating activity.

## **Prior Audit Coverage & Related Audit Products**

The Naval Audit Service performed audits of DON's 1993 and 1995 BRAC processes. The March 1993 report, 028-C-93, "Implementation of the 1993 Base Closure and Realignment Process" and the February 1995 report, 026-95, "The Navy's Implementation of the 1995 Base Closure and Realignment Process" both concluded that DON established effective internal controls and used certified data that was reasonably accurate and complete in the process. In addition, the reports determined that DON's BRAC 1993 and BRAC 1995 processes met statutory and DoD requirements.

The Government Accountability Office conducted post reviews of DON's 1993 and 1995 BRAC processes. The April 1995 report, NSIAD-95-133, "Military Bases – Analysis of DoD's 1995 Process and Recommendations for Closure and Realignment," stated, "The Navy's process and recommendations were sound, with costs, economic impact, and other factors eliminating some potential recommendations. The Navy conducted a generally thorough and well-documented evaluation of its basing requirements in developing 1995 recommendations."

The April 1993 report, NSIAD-93-173, "Military Bases – Analysis of DoD's Recommendations and Selection Process for Closures and Realignments," concluded, "The Navy's process used as the basis for developing the recommendations is generally sound. In addition, the process was well documented. The Navy's process had an overall goal of reducing excess capacity and there are situations where recommendations were made to close a base with a higher absolute MILVAL than other bases in the same category that were not closed. The Navy did not attempt to optimize costs and savings; it only ensured that reasonable savings resulted from the scenarios that were selected."

The Naval Audit Service performed an audit of the “Base Realignment and Closure Optimization Methodology” (Audit Report N2004-0058, 16 June 2004). The audit “determined that the optimization methodology, a dynamic and analytical tool updated for BRAC 2005, should adequately identify functional commonality across DON BRAC candidate activities, and adequately reflect the policies and procedures developed for BRAC 2005. Nothing came to (the auditors’) attention that would lead (them) to believe that the methodology would not be effective in accomplishing the goals of BRAC 2005.”

The U.S. Army Audit Agency audited the “Cost of Base Realignment Action Model” (Audit Report: A-2004-0544-IMT, 30 September 2004) and concluded that “the 2005 COBRA model calculates costs and savings estimates as prescribed in the updated draft operator’s manual. The 2005 COBRA model accurately calculates net present value. Planned enhancements to the model for the 2005 round will improve procedures for calculating costs and savings.”

The Naval Audit Service performed a “Risk Assessment of the Department of the Navy Base Realignment and Closure 2005 Information Transfer System,” (Auditor General Advisory N2005-0042, 25 April 2005) and concluded “that sufficient management, operational, and technical controls are in place and working as intended to conclude that there is a low overall risk of unauthorized access to DONBITS or manipulation or destruction of electronic data within DONBITS.”

## Exhibit B:

# Scope & Methodology

## Scope

### Validation of Data Call Responses

#### **Selection of Activities for Site Visits (See Exhibit D for complete list of activities visited and/or contacted during the audit.)**

*Capacity Data Call:* The Department of the Navy (DON) issued data calls to 864 unique activities. Of the 864 activities, we identified 155 large activities that employed at least 300 civilian workers or had buildings totaling 1 million square feet or more. For validation of the Capacity Data Call responses, we selected 61 of the 155 large activities based on guidance from Government Accountability Office (GAO) and Department of Defense Inspector General (DoDIG), who recommended reviewing one-third of the activities. The activities were judgmentally selected based on the primary function of the activity and the chain of command involved to ensure that we audited a sample of all types of activities and functions and audited a cross-section of regions and major claimants.

*Military Value (MILVAL) Data Calls:* For the MILVAL Data Call, we scrutinized our original selection of 61 large activities and, based on the results of auditing the Capacity Data Call and input from the Infrastructure Analysis Team (IAT), we added 34 activities whose Capacity Data Call was not audited and re-visited 43 activities where we had audited the Capacity Data Call response, for a total of 77 activities audited for the MILVAL Data Call response.

*Scenario Data Calls:* For the Scenario Data Call, we judgmentally selected a sample of 38 activities from the 95 activities that had the Capacity or MILVAL Data Call responses previously audited for validation of the Scenario Data Call response. Again, we selected a cross section of activities to include the various functions and major claimants in our sample.

#### **Data Calls Selected for Audit**

*Capacity Data Call:* Only one Capacity Data Call was issued; therefore, it was the one and only Capacity Data Call validated.

*MILVAL Data Calls:* The following MILVAL Data Calls were issued by DON to targeted activities and included in our universe for selected activities:

- Data Call Two for Supply and Storage, 4 June 2004
- Data Call Two for DON, 8 June 2004
- Data Call Two for Medical, 8 June 2004
- Data Call Two for Criterion Seven, Surrounding Community Infrastructure, 14 June 2004
- Data Call Two for Criterion Five, Potential Costs and Savings, 17 June 2004
- Data Call Two for Headquarters and Support Activities, 17 June 2004
- Data Call Two for the Industrial function, 17 June 2004
- Data Call Two for Education and Training, 29 June 2004
- Data Call Two for Technical, 13 July 2004
- Data Call Two for Supplemental Capacity Data Call, 30 June 2004

The following data calls were issued but were not included in our universe for activities visited because they were issued after we began fieldwork:

- Cross Reference, United States Air Force MILVAL, 20 July 2004
- Cross Reference, United States Army MILVAL, 23 July 2004
- Data Call Three for DON, Special, 23 July 2004
- Data Call Three for Regional Support MILVAL, 5 August 2004
- Data Call Three for Education and Training, 5 August 2004
- Data Call Four for DON Marine Corps Districts/Navy Recruiting Districts, 7 September 2004
- Data Call Four for Education and Training, 22 October 2004
- Data Call Four for Education and Training, Supplemental, 12 November 2004
- Supplemental Capacity Data Call Two, 5 August 2004

- Supplemental Capacity Data Call Three for Medical, 16 August 2004
- Supplemental Capacity Data Call Four for Communications – Meteorology and Oceanography Center, 27 October 2004
- Supplemental Capacity Data Five, 28 February 2005

**Scenario Data Calls:** For the 38 activities selected for audit of Scenario Data Calls, we identified the data calls received by the activity as of 13 December 2004 and selected a total of 30 different data calls to represent each joint cross-service group function and DON. A few scenario data calls were cancelled after they were selected, in which case we attempted to replace the cancelled data call with another data call received by the selected activity. If another data call had not been received by the selected activity, we cancelled the fieldwork.

#### **Data Call Questions Selected for Audit**

**Capacity Data Call:** GAO and DoDIG recommended auditing 20 percent of questions answered. Since none of the selected activities responded to more than 375 Capacity questions, we decided on a sample size of 75 answered questions. We judgmentally selected a sample of 75 questions answered by the originating activity, unless the activity responded to less than 75 questions, in which case we selected all questions answered. We did not consider a “Not Applicable” (N/A) response to a question to be a response; therefore, we did not include these questions in our sample. We selected the 75 responses for validation based on input provided from the Joint Cross-Service Groups through the DoDIG that ranked the importance of the Capacity Data Call questions. We also focused on questions in the subject area that corresponded with the main function of the activity selected for a site visit.

**MILVAL Data Calls:** We judgmentally selected a sample of 75 questions answered by the originating activity, unless the activity responded to less than 75 questions, in which case we selected all questions answered. Again, none of the selected activities answered more than 375 questions; therefore, 75 questions was at least 20 percent of the answered questions. We did not consider an N/A response to a question to be a response; therefore, we did not include these questions in our sample. We selected the 75 responses for validation based on input provided by DON’s Infrastructure Analysis Team and we focused on questions in the data call(s) that closely corresponded to the primary function of the activity selected.

**Scenario Data Calls:** We audited each response for only the data calls selected for the activity visited. DON had a universe of 47 Scenario Data Call questions and activities gaining a function under a Scenario Data Call received 15 questions.

Activities losing a function under a Scenario Data Call received 37 questions. Activities gaining and losing functions under a Scenario Data Call received 46 questions. We did not validate “N/A” responses to the Scenario Data Call questions.

### **Validation of Data Call Responses for Intelligence Activities**

We selected all 18 activities that received the Intelligence Data Call questions for both capacity and MILVAL Data Calls. We selected all questions answered by the activities receiving the Capacity and MILVAL Data Calls. We selected all Intelligence activities that received Scenario Data Call questions (two) and validated all questions answered.

### **Adequacy of the DON Infrastructure Analysis Team Process for Resolving Data Call Discrepancies**

We judgmentally selected 49 data accuracy discrepancies identified for 45 data call responses from 6 activities for our audit. The activities we selected were among those we had visited during the data call validations, were on the Candidate Recommendations list as of 11 February 2005, and had also been analyzed during the IAT’s MILVAL analysis. We only selected discrepancies that impacted activities being considered in the scenario analysis as candidate recommendations to the Infrastructure Steering Group. We audited 26 accuracy data discrepancies pertaining to the Capacity Data Call responses and 23 accuracy data discrepancies pertaining to the MILVAL and Criterion Seven Data Call responses. We did not audit adequacy data discrepancies.

### **Validation of DON Operations for Aviation, Surface/Subsurface, and Ground Activities’ MILVAL Scores and Rankings**

We audited the DON Operations activities for aviation, surface/subsurface, and ground bases that the IAT used in its analyses to determine the reliability of the IAT’s process to determine excess capacity, military value scores and relative ranking, and the generation of alternative configurations to be considered in base closure and realignment scenarios. Other functions scored by the IAT (e.g., weapons stations, and education and training) were not audited. We verified 100 percent of all scoring statements (SSs) with weights equal to or greater than 1.00 and judgmentally audited 27 percent of those with weights less than 1.00, as shown in Figure 1. We selected for audit enough SSs with weights less than 1.00 to complement those we audited with weights above 1.00, so the total of SSs audited for each attribute was about 50 percent. The SSs with weights under 1.00 that we audited were the highest values in that group.

DON Operations Function	Total # of Activities	Total # of SSs	# of SS Weighted $\geq 1.00$	# of SSs Weighted $< 1.00$	NAVAUDSVC Audited $\geq 1.00$	NAVAUDSVC Audited $< 1.00$
Aviation	35	71	43	28	43	12
Surface/Sub-Surface	29	61	34	27	34	4
Ground	11	51	33	18	33	4
<b>TOTAL</b>	<b>75</b>	<b>183</b>	<b>110</b>	<b>73</b>	<b>110</b>	<b>20</b>
				<b>183</b>	<b>130</b>	
					<b>71%</b>	

Figure 1. NAVAUDSVC sample from the IAT's MILVAL Analysis

### Validation of DON's Use of Cost of Base Realignment Actions (COBRA) Model

We judgmentally sampled 21 activities from the universe of 317 activities in the COBRA Model, and validated all of the 21 static data elements for each of the activities. The activities we selected were those that we had visited during the Scenario Data Call validation and that were also on the Candidate Recommendations list as of 11 February 2005. We evaluated the IAT CRimson Red Team's internal audit process for ensuring only certified scenario specific, dynamic, data was used in the COBRA model to calculate the costs, savings, and returns on investment for proposed DON BRAC actions. We judgmentally selected three of the seven subgroups that were responsible for reviewing One-Time Cost and Savings, Military Construction/Shutdown/Enclave, and Personnel scenario specific data for all DON candidate recommendations. We judgmentally selected 4 DON scenarios from the list of 41 candidate recommendations sent by the Secretary of the Navy to the Infrastructure Executive Council as of 11 February 2005 to test the CRimson Red Team's process. We relied on the work of the Army Audit Agency's audit of all preset standard factors in the COBRA model that concluded the standard factors were reasonable. Thus, we limited our audit of the standard factors to verifying that the documentation maintained on file with the IAT supported the data in COBRA.

### Audit Scope Limitations

#### Limited Resources

Available audit resources allowed the auditors to audit data call responses for 114 of the 864 activities (13 percent) that provided information into the DON BRAC Information Transfer System (DONBITS) database. The 114 activities selected represented DON and each of the seven joint cross-service groups and accounted for approximately 70 percent of DON's reported total square footage

of buildings and about 50 percent of its civilian workers. The auditors verified that a sample number of discrepancies found during the audit were corrected to test the data issue resolution process. The audit work at each site visited was limited to approximately 20 percent of answered questions.

### **Timing of Audit Work**

To allow the audit to be completed in a timely manner, the audit work was performed while the data was being gathered. Therefore, data could have been changed after the auditors validated the information. To allow timely completion of the audit of the MILVAL Data Calls, the audit work focused on the primary MILVAL Data Calls for DON and each joint cross-service group issued prior to 13 July 2004. To permit the completion of the on-site audit of Scenario Data Calls, we limited our audit to Scenario Data Calls issued through 13 December 2004<sup>10</sup>.

### **Availability of Supporting Documentation to be audited**

Supporting documentation did not exist for some responses; therefore, some responses remained a subjective estimate rather than a verifiable answer. Auditors were not always able to verify that questions not answered or answered “N/A” by originating activities were appropriate due to a lack of resources available (personnel, time, and travel funds) and the inherent difficulty of verifying that something does not exist.

## **Methodology**

The audit was conducted from 8 October 2003 through 10 June 2005. Site visits to validate data call responses began in March 2004 and concluded in March 2005.

### **Validation of Data Call Responses**

**Capacity and MILVAL Data Call Validation.** We validated the accuracy of the data call response by comparing the activities’ certified responses in DONBITS to the supporting documentation provided by the activities. We noted all differences identified between the certified response and the supporting documentation provided. We validated the adequacy of the supporting documentation by obtaining the source document used by the originating activity and determining whether the source document provided clear and convincing evidence that the

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<sup>10</sup> Subsequent to selecting a Scenario Data Call issued 2 December 2004, we learned that it had been cancelled on 14 December 2004. We selected as a substitute a comparable Scenario Data Call issued.

response was correct. We accepted source documents if they came from a DoD or DON database or information system. We did not validate the system but accepted the data as the best available source for the information. We did not accept email messages or records of phone conversations as adequate supporting documentation. After we completed our audit of the responses on site we provided the commanding officer a list of discrepancies for management comments. We provided the list of discrepancies and the management comments to the IAT for corrective action or resolution. We also verified that personnel having access to BRAC information signed non-disclosure agreements and that the documentation supporting their certified responses was properly marked as deliberative documents and was properly stored. We interviewed personnel knowledgeable of the details of the response. In addition, during the Capacity Data Call validation, we measured the exteriors of some real property to verify that the reported size of the buildings and structures matched the actual real property and the existing records.

**Scenario Data Call Validation.** We validated the Scenario Data Call responses similar to the Capacity and MILVAL data calls with the addition of the audit of the Memoranda For the Record prepared by the originating activity that describes the methodology followed by the originating activity to obtain the response provided. We verified that the Memorandum For the Record was prepared and we determined the reasonableness of the methodology described in the Memorandum for the Record for responding to the Scenario Data Call question.

### **Adequacy of the DON Infrastructure Analysis Team Process for Resolving Data Call Discrepancies**

For the 49 selected accuracy data discrepancies in our sample:

- We interviewed IAT representatives to gain an understanding of their Data Issue Resolution Process and tracking systems.
- We verified that the IAT followed the prescribed Data Issue Resolution Process procedures by issuing either an email (prior to 15 September 2004) or a DDC (since 14 September 2004) to the originating activity for the resolution of accuracy data discrepancies identified by the Naval Audit Service (NAVAUDSVC) or the IAT.
- We verified that the IAT took appropriate corrective actions compliant with the NAVAUDSVC exit memoranda, DON Management Responses, and the IAT's decisions for each of the activities in our judgmental sample.

- We analyzed the IAT's summary spreadsheets and the Discrepancy List in DONBITS and verified that the IAT tracked the status of the data discrepancies.
- We verified that the originating activity and its certification chain up through the IAT level properly certified the revised responses.
- We verified that the revised, certified responses were properly closed out and moved from the Discrepancy List in DONBITS and imported into the original data call in DONBITS.

### **Validation of DON Operations for Aviation, Surface/Subsurface, and Ground Activities' MILVAL Scores and Rankings**

To verify the reasonableness of the MILVAL scores and rankings:

- We interviewed knowledgeable IAT members to gain an understanding of the processes for determining excess capacity, military value scores and rankings, and of running the Optimization model, and following up, as needed, to resolve any variances identified.
- We confirmed the universes for aviation, surface/subsurface, and ground activities used in the IAT's excess capacity analyses.
- We analyzed and verified 100 percent of all scoring statements with weights equal to or greater than 1.00 and judgmentally audited 27 percent of those with weights less than 1.00 and ensured that current, certified data was used.
- We verified that the IAT consistently applied the military value scoring and ranking process in its analyses.
- We recomputed and re-ranked the total military value scores for all aviation, surface/subsurface, and ground activities using revised and current data and verified the reasonableness of the scores and rankings.
- We had the IAT rerun the Optimization model using updated and revised certified data and compared the results to the initial optimization model results.

## **Validation of DON's Use of Cost of Base Realignment Action; (COBRA) Model**

To determine the reliability of data used by the IAT in the COBRA models:

- We interviewed knowledgeable IAT members to gain an understanding of the processes for obtaining, generating, documenting, and reviewing the static, standard factors, and dynamic data and followed up, as needed, to resolve any issues.
- We evaluated the existence and reasonableness of supporting documentation on file with the IAT, such as Memoranda For the Record, certifications, DONBITS ad hoc reports, COBRA data input sheets, and internal summary status spreadsheets.
- We compared the 21 static data elements input by the IAT into the COBRA Model (version 6.07) to the source documents retained by the IAT and evaluated the propriety of the source documents for the 21 activities in our judgmental sample.
- We replicated the steps in the IAT's documented methodologies and Memoranda For the Record and compared our calculated results with the documentation on file supporting the data in COBRA.
- We audited and tested the IAT CRimson Red Team's internal audit process and procedures established to ensure that accurate dynamic data were used in the most current COBRA version. We evaluated the steps in their process and audited the supporting documentation on file.
- We verified that the Scenario Points of Contact either corrected the inaccuracies identified by the IAT CRimson Red Teams by issuing a Discrepancy Data Call in DONBITS or provided a reasonable, acceptable explanation to the CRimson Red Teams.
- We verified that the IAT took appropriate corrective actions in response to our recommendations (e.g., documenting methodologies in Memoranda For the Record) concurrent with our audit.

## **Other Issues**

We did not verify the reliability of computer-processed reports cited as source documentation for data call responses, but accepted the data as the best available source for the information.

The audit was conducted in accordance with Generally Accepted Government Auditing Standards. Since the last audit of the BRAC process was published on 28 February 1995 and there were no recommendations in that report, we did not perform audit followup.

**Exhibit C:****List of Acronyms**

AT&L	Acquisition, Technology, and Logistics
BRAC	Base Realignment and Closure
CAD/MAD	Capacity Analysis Database/MILVAL Analysis Database
CMC	Commandant of the Marine Corps
CNO	Chief of Naval Operations
COBRA	Cost of Base Realignment Actions
DASN	Deputy Assistant Secretary of the Navy
DDC	Discrepancy Data Call
DoD	The Department of Defense
DoDIG	Department of Defense Inspector General
DON	The Department of the Navy
DONBITS	Department of the Navy BRAC Information Transfer System
FAB	Functional Advisory Board
FOIA	Freedom of Information Act
FY	Fiscal Year
GAO	Government Accountability Office
IAT	Infrastructure Analysis Team
ICP	Internal Control Plan
IEC	Infrastructure Executive Council
IEG	Infrastructure Evaluation Group
IS&A	Infrastructure Strategy and Analysis
ISG	Infrastructure Steering Group
JCSG	Joint Cross-Service Group
JWICS	Joint Worldwide Intelligence Communication System
MILVAL	Military Value
N/A	Not Applicable
NAVAUDSVC	Naval Audit Service
OSD	Office of the Secretary of Defense
PRV	Plant Replacement Value
SECDEF	Secretary of Defense
SECNAV	Secretary of the Navy
SS	Scoring Statement
USD	Under Secretary of Defense

**Exhibit D:**

# **Activities Visited and/or Contacted**

Assistant Secretary of the Navy for Installations and Environment, Arlington, VA  
Chief of Naval Research, Arlington, VA  
Deputy Assistant Secretary of the Navy for Infrastructure Strategy and Analysis,  
Arlington, VA  
Expeditionary Warfare Training Group Atlantic, Norfolk, VA  
Expeditionary Warfare Training Group Pacific, San Diego, CA  
Fleet and Industrial Supply Center, Jacksonville, FL  
Fleet and Industrial Supply Center, Pearl Harbor, HI  
Fleet and Industrial Supply Center, San Diego, CA  
Fleet Area Control and Surveillance Facility, San Diego, CA  
Fleet Area Control and Surveillance Facility Virginia Capes, Oceana, VA  
4<sup>th</sup> Marine Corps District, New Cumberland, PA  
Headquarters Marine Corps, Washington, DC  
Marine Corps Air Ground Combat Center, Twentynine Palms, CA  
Marine Corps Air Station, Cherry Point, NC  
Marine Corps Base, Camp Lejeune, NC  
Marine Corps Base, Camp Pendleton, CA  
Marine Corps Base Hawaii, Kaneohe Bay, HI  
Marine Corps Base, Quantico, VA  
Marine Corps Combat Development Command, Quantico, VA  
Marine Corps Logistics Base, Albany, GA  
Marine Corps Recruit Depot, Parris Island, SC  
Marine Corps Recruit Depot, San Diego, CA  
Marine Corps Reserve Center, Chicago, IL  
Military Sealift Command Atlantic, Norfolk, VA  
Military Sealift Command Pacific, San Diego, CA  
National Naval Medical Center, Bethesda, MD  
Naval and Marine Corps Reserve Center, Norfolk, VA  
Naval and Marine Corps Reserve Center, San Diego, CA  
Naval Air Depot, Cherry Point, NC  
Naval Air Depot, Jacksonville, FL  
Naval Air Engineering Station, Lakehurst, NJ  
Naval Air Reserve, Willow Grove, PA  
Naval Air Systems Command, Patuxent River, MD  
Naval Air Station, Corpus Christi, TX  
Naval Air Station, Jacksonville, FL  
Naval Air Station Joint Reserve Base, Fort Worth, TX  
Naval Air Station, Lemoore, CA  
Naval Air Station North Island, San Diego, CA  
Naval Air Station, Pensacola, FL  
Naval Air Station, Whidbey Island, WA

Naval Air Warfare Center Aircraft Division, Lakehurst, NJ  
Naval Air Warfare Center Aircraft Division, Patuxent River, MD  
Naval Amphibious Base Little Creek, Norfolk, VA  
Naval Base Ventura County, Point Mugu, CA  
Naval Dental Center Southwest, San Diego, CA  
Naval District Washington, Washington Navy Yard, DC  
Naval Facilities Engineering Command, Washington Navy Yard, DC  
Naval Health Care New England, Newport, RI  
Naval Hospital, Bremerton, WA  
Naval Hospital, Camp Lejeune, NC  
Naval Inventory Control Point, Philadelphia, PA  
Naval Inventory Control Point, Mechanicsburg, PA  
Naval Intermediate Maintenance Facility, Pacific Northwest, Detachment, Everett, WA  
Naval Medical Center, Portsmouth, VA  
Naval Medical Center, San Diego, CA  
Naval Medical Clinic, Annapolis, MD  
Naval Medical Research Center, Silver Spring, MD  
Naval Postgraduate School, Monterey, CA  
Naval Research Laboratory, Washington, DC  
Naval Reserve Center, Fort Dix, NJ  
Naval Sea Systems Command, Washington Navy Yard, DC  
Naval Station, Bremerton, WA  
Naval Station, Great Lakes, IL  
Naval Station, Norfolk, VA  
Naval Station, Pearl Harbor, HI  
Naval Support Activity, Mechanicsburg, PA  
Naval Support Activity, Norfolk, VA  
Naval Surface Warfare Center Carderock Division, West Bethesda, MD  
Naval Surface Warfare Center Coastal Systems Station Dahlgren Division, Panama City,  
FL  
Naval Surface Warfare Center Corona Division, Corona, CA  
Naval Surface Warfare Center Crane Division, Crane, IN  
Naval Surface Warfare Center Dahlgren Division, Dahlgren, VA  
Naval Surface Warfare Center Indian Head Division, Indian Head, MD  
Naval Surface Warfare Center Ship Systems Engineering Station Carderock Division,  
Philadelphia, PA  
Naval Undersea Warfare Center Division, Newport, RI  
Naval Service Training Command, Great Lakes, IL  
Naval Submarine Base New London, Groton, CT  
Naval Surface Warfare Center Indian Head Division Detachment, Yorktown, VA  
Naval Weapons Station, Charleston, SC  
Naval Weapons Station, Yorktown, VA  
Naval War College, Newport, RI  
Naval Weapons Station Seal Beach, Seal Beach, CA  
Naval Weapons Station Seal Beach Detachment, San Diego, CA

Navy Foundry Propeller Center Philadelphia Naval Shipyard Norfolk Detachment,  
Philadelphia, PA  
Navy Manpower Analysis Center, Millington, TN  
Navy Personnel Command, Millington TN  
Navy Recruiting District Seattle, Seattle, WA  
Navy Region, Mid Atlantic, Norfolk, VA  
Navy Region, Southwest, San Diego, CA  
Norfolk Naval Shipyard, Portsmouth, VA  
Officer Training Command, Newport, RI  
Pacific Missile Range Facility, Kekaha, HI  
Public Works Center, Norfolk, VA  
Public Works Center, Pearl Harbor, HI  
Public Works Center, San Diego, CA  
Puget Sound Naval Shipyard, Bremerton, WA  
Southwest Division, Naval Facilities Engineering Command, San Diego, CA  
Space and Naval Warfare Systems Center, Charleston, SC  
Space and Naval Warfare Systems Center, San Diego, CA  
Space and Naval Warfare Systems Command, San Diego, CA  
TRIDENT Refit Facility, Kings Bay, GA  
United States Naval Academy, Annapolis, MD  
Uniformed Services University of the Health Services, Bethesda, MD

### **Navy Intelligence Activities**

Assistant Secretary of the Navy for Installations and Environment, Arlington, VA  
Deputy Assistant Secretary of the Navy for Infrastructure Strategy and Analysis,  
Arlington, VA  
Director, Naval Intelligence, Washington, DC  
Director of Intelligence Headquarters Marine Corps, Washington, DC  
Marine Corps Intelligence Activity, Quantico, VA  
Naval Criminal Investigative Service Command, Washington, DC  
Naval Security Group Activity, Aurora, CO  
Naval Security Group Activity, Fort Meade, MD  
Naval Security Group Activity, Fort Gordon, GA  
Naval Security Group Activity, Groton, CT  
Naval Security Group Activity, Kunia, HI  
Naval Security Group Activity, Medina, TX  
Naval Security Group Activity, Norfolk, VA  
Naval Security Group Activity, Pearl Harbor, HI  
Naval Security Group Activity, Pensacola, FL  
Naval Security Group Activity, San Diego, CA  
Naval Security Group Activity, Sugar Grove, WV  
Naval Security Group Activity, Whidbey Island, WA  
Naval Security Group Command, Fort Meade, MD  
Office of Naval Intelligence, Washington, DC