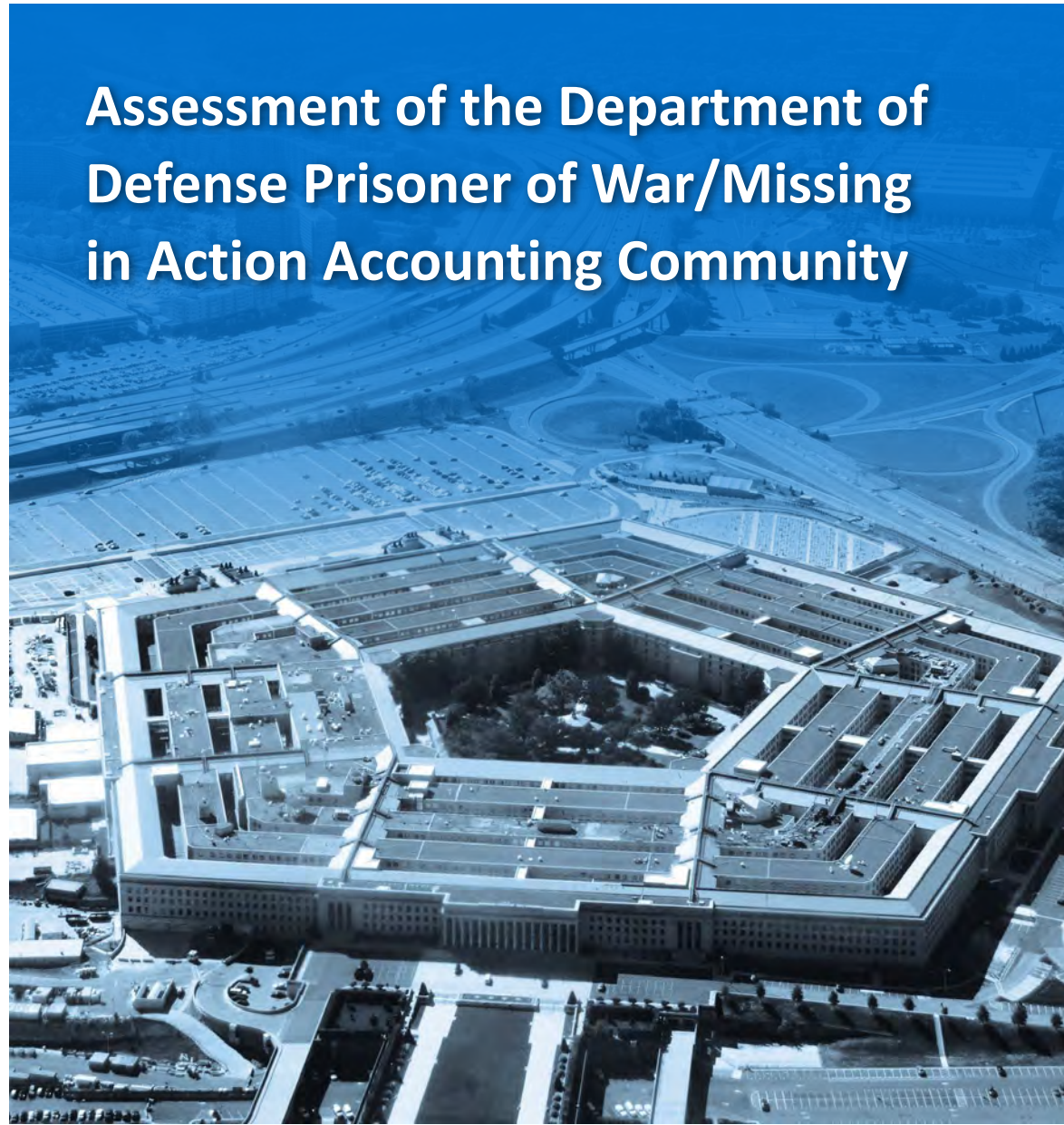




# INSPECTOR GENERAL

*U.S. Department of Defense*

OCTOBER 17, 2014



## Assessment of the Department of Defense Prisoner of War/Missing in Action Accounting Community

INTEGRITY ★ EFFICIENCY ★ ACCOUNTABILITY ★ EXCELLENCE

INTEGRITY ★ EFFICIENCY ★ ACCOUNTABILITY ★ EXCELLENCE

## Mission

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# Results in Brief

## *Assessment of the Department of Defense Prisoner of War/Missing in Action Accounting Community*

October 17, 2014

### Objective

The objective was to assess the Department's programs and practices concerning the identification and repatriation of the remains of the Nation's missing in action (MIA) from past armed conflicts. This included the overall accounting community organization and effectiveness, issues raised about possible inappropriate official travel, and allegations made by past and present personnel assigned to the mission concerning poor leadership and mismanagement. In addition, we were asked to identify any other deficiencies related to the administration of programs carried out by the Defense Prisoner of War (POW)/Missing Personnel Office, Joint POW/MIA Accounting Command (JPAC), and other members of the accounting community that have impeded or could impede its ability to accomplish the identification and repatriation mission.

### Observations

We found the DoD personnel assigned to the accounting community to be fully cognizant of the importance of the mission and highly dedicated to its accomplishment. However, the community has not been able to reach its full potential to perform effectively and efficiently. Nor has it met the long-standing expectations of the surviving family members still hoping for closure on the loss of their loved ones.

### Observations (cont'd)

Upon their return from field work, the assessment team briefed the Acting Under Secretary of Defense for Policy on our preliminary observations and recommendations. Subsequently, the Secretary of Defense directed far-reaching organizational changes to the accounting community, which were consistent with our preliminary observations and recommendations.

In addition to the Secretary's broad organizational changes, our assessment team identified a number of key issues which need to be addressed.

- The accounting community lacks:
  - a clearly defined mission and supporting resources,
  - a comprehensive, fully coordinated strategic plan, and
  - a process for addressing the estimated 50,000 personnel whose ships or aircraft were lost at sea and whose remains are not likely recoverable, but who are still considered MIA.
- Some JPAC personnel were not conducting temporary duty travel in compliance with applicable guidance.
- More than 40 current and former employees alleged misconduct.

### Recommendations

We recommend the DoD:

- define a single mission with supporting resources,
- develop a strategic plan, and
- develop policy to address MIAs not likely to be recovered, including personnel lost at sea.

JPAC must update travel procedures, and establish controls to ensure better compliance with applicable travel regulations. The Secretary should address the misconduct allegations and then take corrective action.



# Results in Brief

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## *Assessment of the Department of Defense Prisoner of War/Missing in Action Accounting Community*

### **Management Comments and Our Response**

The Secretary of Defense, the Under Secretary of Defense for Policy, the Under Secretary of Defense for Personnel and Readiness, the Chairman of the Joint Chiefs of Staff, and the Commander, Joint POW-MIA Accounting Command provided comments to this report. The Joint POW-MIA Accounting Command, the Under Secretary of Defense for Personnel and Readiness, and the Defense Prisoner of War/Missing Personnel Office provided unsolicited comments which we considered and acted upon as required. Management concurred with all 21 recommendations.

We request that the Secretary of Defense provide additional information in response to Recommendation 3. We also ask that the Commander, Joint POW-MIA Accounting Command, provide additional information in response to Recommendation 11.d. The full reproduction of management comments may be found in this report.

## **Recommendations Table**

<b>Management</b>	<b>Recommendations Requiring Comment</b>	<b>No Additional Comments Required at This Time</b>
Secretary of Defense	3	1.a, 8.a, 10.a.1, 10.a.2, 12
Under Secretary of Defense for Policy		1.b, 2.a, 2.b, 4, 7.a, 7.b, 8.b, 9.a, 9.b, 10.b
Under Secretary of Defense for Personnel and Readiness		5
Commander, Joint POW-MIA Accounting Command	11.d	11.a, 11.b, 11.c

\*Total Observations and Recommendations in this Report: 11 and 21.

Provide management comments by November 17, 2014





**INSPECTOR GENERAL**  
DEPARTMENT OF DEFENSE  
4800 MARK CENTER DRIVE  
ALEXANDRIA, VIRGINIA 22350-1500

October 17, 2014

MEMORANDUM FOR: SECRETARY OF DEFENSE  
UNDER SECRETARY OF DEFENSE FOR POLICY  
UNDER SECRETARY OF DEFENSE FOR PERSONNEL AND  
READINESS

SUBJECT: Assessment of the Department of Defense Prisoner of War/Missing in Action  
Accounting Community (Report No. DODIG – 2015-001)

We are providing this report for information and appropriate action. The assessment was performed in response to requests from the Congress and DoD, specifically Senator McCaskill, Congresswoman Speier, and former Under Secretary of Defense for Policy Miller.

Our assessment of the missing in action accounting community considered reorganization actions recently taken at the direction of the Secretary of Defense. We also considered management comments to a draft when preparing the final report.

We request that the Secretary of Defense provide additional information in response to Recommendation 3. We also ask that the Commander, Joint POW-MIA Accounting Command provide additional information in response to Recommendation 11.d. We should receive your comments by November 17, 2014.

Please provide comments that conform to the requirements of DoD Directive 7650.3. If possible, send your comments in electronic format (Adobe Acrobat file only) to [SPO@dodig.mil](mailto:SPO@dodig.mil). Copies of your comments must have the actual signature of the authorizing official for your organization. We are unable to accept the /Signed/ symbol in place of the actual signature. If you arrange to send classified comments electronically, you must send them over the SECRET Internet Protocol Router Network (SIPRNET).

We appreciate the courtesies extended to our staff. Please direct questions to [REDACTED] at [REDACTED] or [REDACTED]. We will provide a formal briefing on the results if management requests.

A handwritten signature in black ink, which appears to read "K. P. Moorefield", is positioned above the typed name.

Kenneth P. Moorefield  
Deputy Inspector General  
Special Plans and Operations

## ***Distribution:***

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- Deputy Secretary of Defense
- Under Secretary of Defense (Personnel and Readiness)\*
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- Director, New Defense Agency\*
- Assistant Secretary of Defense (Legislative Affairs)
- Defense Prisoner of War/Missing Personnel Office

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- Secretary of the Army
- Surgeon General
  - Armed Forces Medical Examiner
  - Armed Forces DNA Identification Laboratory
- Human Resources Command

### *Department of the Navy*

- Secretary of the Navy
- Personnel Command
- Commandant of the Marine Corps
- Casualty Assistance Office

### *Department of the Air Force*

- Secretary of the Air Force
- Life Sciences Equipment Laboratory
- Mortuary Affairs
- Casualty Assistance Office

### *Joint Staff*

- Chairman of the Joint Chiefs of Staff\*
- Director, Joint Staff

### *Combatant Command*

- Commander, U.S. Pacific Command
  - Commander, Joint POW/MIA Accounting Command\*
- Commander, U.S. European Command
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- Commander, U.S. Africa Command
- Commander, U.S. Southern Command
- Commander, U.S. Northern Command

- Congressional Committees and Subcommittees
- Senate Committee on Armed Services
- Senate Committee on Homeland Security and Governmental Affairs
- House Committee on Armed Services

\* Indicates recipient of the Draft Report.



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## Introduction

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Although the title of this report makes mention of “prisoners of war” (POWs), we focused on the missing in action (MIA) aspect of the mission as the accounting community is responsible for the recovery of and accounting for the missing from past conflicts.<sup>1</sup>

The DoD Office of Inspector General (DoD OIG) started this assessment in response to oversight requests regarding the administration and performance of programs carried out by DoD’s past conflict accounting community raised by:

- Under Secretary of Defense for Policy,
- Senator McCaskill, and
- Congresswomen Speier, Roby, Tsongas, Shea-Porter, and McCollum.

Further, the 2014 National Defense Authorization Act required DoD to take into account DoD OIG recommendations in the Secretary of Defense June 2014 report to Congress.

The DoD OIG initiated this assessment as a research project on August 14, 2013, transitioning into a full assessment on November 6, 2013.

From November 2013 to April 2014, the DoD OIG assessment team visited all organizations within the accounting community, including Joint Prisoner of War/Missing in Action Accounting Command (JPAC) detachments in Thailand, Laos, and Vietnam; the deployed Korea Forward Element in Seoul; and the Liaison office in Germany. The team met with a number of organizations with an interest in the accounting mission, including family representatives, veteran’s service organizations, non-governmental agencies, private persons, and private companies.

The team also interviewed more than 40 current and former employees of the accounting community regarding multiple alleged instances of mismanagement and abuse, primarily involving JPAC, which have been referred to the DoD OIG Hotline for proper disposition, but which remain a DoD management responsibility meriting a timely and thorough inspection.

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<sup>1</sup> Past conflicts are defined in section 1509, title 10, United States Code (10 U.S.C. §1509 [2013]) and include World War II, Cold War, Korean War, Indochina War, and Persian Gulf War.

Foremost among the team's observations during this assessment were:

- The accounting community as a whole does not have an overarching clearly defined and stated mission with related goals and objectives.
- There is no unified single chain of command to focus and coordinate the community's efforts, which has led to duplication of organizational effort and internal conflict over roles and responsibilities.
- Many accounting community policies, guidance, and standard operating procedures (SOPs) are outdated, incomplete, do not exist where they are needed, or do not fully encompass the accounting mission.
- The resources required for the accounting community to accomplish its intended purposes, including those required for the World War II mission, have not been clearly established.
- DoD does not have a single, comprehensive, and centralized database that identifies the missing from past conflicts, beginning with World War II.

## Secretary-directed Organizational Changes to Past Conflict Accounting Community

On February 20, 2014, the Secretary of Defense directed the Acting Under Secretary of Defense for Policy (USD[P]) to provide him with recommendations on how to reorganize the accounting community to more effectively account for missing personnel and ensure their families receive timely and accurate information.

On March 12, 2014, the DoD OIG assessment team briefed the Acting USD(P) on our preliminary observations and recommendations. The Acting USD(P) subsequently provided the Secretary of Defense with a plan for the reorganization of the accounting community, incorporating inputs from the DoD OIG and past studies and reviews of the accounting community.

Based on these recommendations from Acting USD(P), the Secretary directed the department to implement the following organizational changes to the accounting community to create a single, accountable organization having complete oversight of personnel accounting resources, research, and operations:<sup>2</sup>

1. DoD will establish a new Defense agency that combines Defense Prisoner of War/Missing Personnel Office (DPMO), JPAC, and select functions of the U.S. Air Force's Life Sciences Equipment Laboratory (LSEL). This agency will be led by a presidentially appointed Director with a general officer deputy, and will be overseen by the Under Secretary of Defense for

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<sup>2</sup> Action Memo from Acting USD(P) to Secretary of Defense, dated March 25, 2014, which laid out recommendations for the reorganization of the accounting community and signed off as approved by the Secretary.

Policy. All communications with family members of the missing from past conflicts will be managed and organized by this new agency. DoD will provide proposed changes to existing legislation needed to support this decision for consideration in the 2015 National Defense Authorization Act.

2. To streamline the identification process, an Armed Forces medical examiner working for the new agency will be the single DoD identification authority for past conflict identifications. They will oversee the scientific operations of the Central Identification Laboratory (CIL) in Hawaii, the satellite laboratory in Omaha, Nebraska, and LSEL in Dayton, Ohio.<sup>3</sup>
3. DoD will work with Congress to realign its appropriations for this mission into a single budget line, allowing for greater execution flexibility in the accounting mission with the ability to align resources to respond more effectively.
4. To improve the search, recovery, and identification process the department will implement a centralized database and case management system containing all missing service members' information.
5. DoD will develop proposals for expanding publicprivate partnerships in identifying our missing. The goal is to leverage the capabilities and efforts of organizations outside of the Government that responsibly work to account for our missing.
6. The new agency will be responsible for managing, organizing, and communicating with the service casualty offices (SCOs) on all communications with family members of missing personnel. A SCO from each Service shall act as a liaison officer embedded in the agency.
7. The new agency will be responsible for amending, updating, signing, and publishing DoD instructions as required by a change in legislation and DoD directive to support the new agency.
8. The new agency should establish metrics for accounting for past conflict missing personnel.
9. The new agency should investigate the policy for lost at sea.

The DoD OIG concurs with these organizational changes, which are consistent with our preliminary observations and recommendations, as briefed to the Acting USD(P) on March 12, 2014.

Because the Secretary of Defense has already recommended these changes, we have not repeated them in our report, but have made additional recommendations that enhance and build upon them.

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<sup>3</sup> The CIL is the laboratory portion of JPAC, responsible for providing scientifically sound tests of human remains and non-biological material evidence and establishing identifications of those missing persons under the accounting community's jurisdiction.



# Part I

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## *Notable Initiatives*





## Joint Field Activities Conducted with Host Nation

Currently, JPAC joint field activities<sup>4</sup> are being coordinated and jointly conducted with host country organizations in the Socialist Republic of Viet Nam, Kingdom of Cambodia, Lao People’s Democratic Republic, and Republic of Korea (South Korea). These organizations with which JPAC has closely worked include the Vietnamese Office for Seeking Missing Persons (VNOSMP), Cambodia POW/MIA Committee, Lao POW/MIA Team, and the South Korean Ministry of National Defense Agency for Killed in Action Recovery and Identification (MAKRI).

- MAKRI works closely with JPAC to collect information to identify potential excavation sites. We were informed that MAKRI takes the lead and provides personnel to perform the excavations, as well as assists in U.S. investigative and recovery missions.
- VNOSMP also works closely with their JPAC field detachment by performing advance work identifying local citizens for JPAC to interview and by helping translate archival documents. They also have established the Vietnam Recovery Team initiative that adds capacity and capability while reducing the size of U.S. recovery efforts.
- Additionally, both the Cambodia Committee and Lao Team work closely with their respective JPAC field detachments providing and supporting advance work in identifying locations and local citizens to interview.

These organizations support publicizing upcoming joint field activities in their countries and interviewing those that come forward with relevant information. This contributes to better host nation relations and increases the flow of timely, useful information with which to find missing U.S. service members. Consideration should be given to replicating these successful host country models with other nations where recovery operations are likely to occur and where obtaining new leads on missing personnel is difficult without local cooperation and support.

## Solvability/Resolvability Ratings

In order to expedite the identification of the missing, the CIL is working on a rating project that has two sections called Solvability and Resolvability. The purpose of the Solvability Rating is to apply identical criteria and analytical techniques to establish the accounting probability for missing persons and to provide a method that may be used to screen, prioritize, and increase the efficiency of research efforts. The purpose of the Resolvability Rating is to determine the probability

<sup>4</sup> Joint field activities are missions in foreign countries that include both investigative and recovery teams searching for U.S. service member’s remains.

that forensic testing of human remains buried as unknowns will produce probative information that will contribute to the identification of an unknown person. While this is not, reportedly, an entirely perfect system, it does allow the analysts to narrow down the list of potential candidates for exhumation and identification. This project has been used to chart the movement of unknown remains from the battlefield back to their ultimate resting place and has borne identifications from those interred in National Cemeteries in the U.S. and abroad.

## **Radiography**

The CIL is also working on a project focused on the use of antemortem chest X-rays to help narrow the list of potential missing that could lead to identification. This project is focused on World War II and Korean War missing persons that are interred as unknowns. This is not used as the sole method for identification, but rather to narrow the candidate list. Each individual's clavicles has a unique signature (like a fingerprint) that may be used to help identify a specific person. The project involves digitizing thousands of X-rays obtained from the Services and the National Archives. The X-rays of nearly 6,000 Korean War MIAs and over 1,000 World War II Navy and Marine MIAs have been found. This X-ray digitizing effort is continuing at the laboratory annex at Offutt Air Force Base.

# Part II

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## *Mission*



## Observation 1

### Lack of a Clearly Defined Mission and Supporting Resources

The DoD POW/MIA accounting community lacks a clearly defined and commonly understood mission to guide focused and unified action, supported by and aligned with the required financial resources.

This occurred because the accounting community is not unified under a single chain of command with one clearly defined and agreed-upon overarching mission, supported by a related mission statement and the necessary resources to address recovery and repatriation efforts.

As a result, DoD could not achieve a sufficiently coordinated and unified effort among accounting community member organizations which has impeded their effectiveness in making identification of missing personnel.

### Discussion

The DoD has the responsibility to account for missing personnel from past armed conflicts. Section 1509, title 10, United States Code (10 U.S.C. §1509 [2013]) defines the DoD “POW/MIA accounting community” as including the following organizations:

- DPMO,
- JPAC,
- the Armed Forces DNA Identification Laboratory (AFDIL),
- LSEL,
- the casualty and mortuary affairs offices of the Military Departments, and
- any other element of DoD whose mission involves the accounting for and recovery of members of the Armed Forces who are missing in action, prisoners of war, or unaccounted for.

Under the overall direction of the Secretary of Defense, these organizations have the responsibility to implement a comprehensive, coordinated, integrated, and fully resourced program to accomplish the personnel accounting mission.<sup>5</sup> Although tied together by law, these organizations reside in parallel chains of command and

<sup>5</sup> 10 U.S.C. §1509 (2013)

possess unique mission statements that pertain only to their portion of the overall accounting mission. For example, JPAC's stated mission is focused on "search, recovery, and laboratory operations to identify" physical remains while DPMO's mission is to achieve the "fullest possible accounting for our missing DoD personnel and to inform their families and the public." Interviews conducted with accounting community personnel indicated a significant divergence of views regarding the community's mission.

In an effort to overcome this lack of unity of command and effort, DPMO issued the Personnel Accounting Community Strategy in January 2009 to "provide direction for the community" by "laying out the strategic themes and goals." The strategy introduced an additional mission statement:

Establish the most favorable conditions and conduct operations to account for those missing in past conflicts, and prepare to account for those who remain missing following current and future conflicts.

Unfortunately, the 2009 strategy document and new mission statement did not achieve its stated purpose of coordinating and integrating the disparate organizations within the accounting community into a coherent and unified accounting mission. Moreover, although DPMO was responsible for developing policy and strategy for the personnel accounting mission, neither it nor any other DoD Component had the authority to enforce implementation and were stymied by the lack of a single chain of command.

The Secretary's March 2014 order to "establish a new Defense agency that combines DPMO, JPAC, and select functions of LSEL" into a single, accountable organization that has complete oversight of personnel accounting resources, research, and operations could fundamentally change the operational dynamic of the accounting community by significantly enhancing unity of command and effort. The reorganization does not change the reporting relationship of the SCOs, which will remain with their respective military service and AFDIL, which will remain under the Department of the Army.

The new Defense agency needs a clearly defined mission and mission statement, which doesn't currently exist, to unify the new organization internally and to provide clear and focused direction to the entire accounting community.

The new Defense agency also needs to ensure that the appropriate financial resources are available to meet the requirements of its new mission. It is

imperative that the new agency's financial requirements be determined, to include what would be required to effectively carry out the World War II personnel accounting mission. It is also imperative that resource requirements are aligned with and support mission requirements to enhance the performance of recovery and identification operations consistent with congressional direction and the needs of the families of those still missing.

## Recommendations

### ***Recommendation 1.a***

**We recommend that the Secretary of Defense clearly define a single, comprehensive mission and mission statement for the new Defense agency and the missing in action accounting community to coordinate and integrate the collective efforts of the member organizations.**

#### *Secretary of Defense Comments*

The Secretary of Defense concurred with Recommendation 1.a. The Deputy Secretary of Defense will approve the mission and mission statement in the new Defense agency's chartering directive.

#### *Our Response*

The comments of the Secretary of Defense are responsive for Recommendation 1.a. DoD OIG will follow up in six months with a request for the chartering directive of the new Defense agency.

### ***Recommendation 1.b***

**In support of the Secretary of Defense's direction for organizational change, detailed on page 3, number 3 of this report, we recommend that the Under Secretary of Defense for Policy should task the Director of the new Defense agency to conduct a comprehensive financial review, ensuring that all mission requirements are fully analyzed and incorporated into future funding requests.**

#### *Under Secretary of Defense for Policy Comments*

The Under Secretary of Defense for Policy concurred with comment to Recommendation 1.b. In response to guidance issued by the Secretary of Defense to reorganize the mission of accounting for missing personnel from previous wars,

the Under Secretary of Defense for Policy established the Personnel Accounting Consolidation Task Force to plan and implement the transformation of the culture, structure, and processes involved in how DoD conducts activities related to missing personnel, including the establishment of a new Defense agency.

Consistent with the Secretary of Defense’s direction, the new Defense agency will have oversight of all personnel accounting resources and will ensure that resource requirements are fully aligned with and support mission requirements. The funding for the mission will be executed from a single budget line allowing for all requirements to be equally vetted and resourced.

### *Our Response*

The comments from the Under Secretary of Defense are responsive for Recommendation 1.b. DoD OIG will follow up with a request for the new agency’s budget.



## Observation 2

### Accounting Community Lacks a Strategic Plan

The DoD does not have a comprehensive, fully coordinated strategic plan that integrates the collective efforts of the accounting community and directs actions towards accomplishment of common goals and objectives.

This occurred because, while the Deputy Assistant Secretary of Defense (DASD) for POW/Missing Personnel Affairs, dual-hatted as Director, DPMO, by law, established policy and strategy for the accounting community, DPMO did not have the ability to implement and enforce such policy and strategy across the accounting community due to the lack of a single chain of command.

As a result, implementing a comprehensive, fully coordinated strategic plan across the accounting community has not been feasible. In the absence of an overarching strategic plan, the individual organizations within the accounting community have operated without an agreed-upon set of priorities, goals, and objectives.

### Discussion

Within the accounting community, Congress has tasked the DASD for POW/Missing Personnel Affairs, dual-hatted as Director, DPMO<sup>6</sup> with the responsibility for policy, control, and oversight of the entire process for investigation and recovery of missing persons. In addition, it is responsible for the coordination within DoD and between other U.S. agencies on all matters concerning missing personnel. The Secretary of Defense has also authorized DPMO to establish and direct policy for the entire accounting community.<sup>7</sup> Further, as a designated DoD field agency, DPMO retains additional authority to direct the activities of the accounting community.<sup>8</sup>

In 2009 and 2011, the DASD for POW/Missing Personnel Affairs published strategic guidance to the accounting community through the Personnel Accounting Community Strategy 2009 and the DPMO Strategy FY 2011-2016. However, the accounting community's mission has been conducted by multiple DoD organizations reporting through parallel chains of command. DPMO reports to the Secretary of Defense through the USD(P), while JPAC reports through Commander, U.S. Pacific Command. Further, LSEL reports through the Department of the Air Force, AFDIL is under the Department of the Army, and the SCOs report separately through their respective Services.

<sup>6</sup> Section 1501, title 10, United States Code (10 U.S.C. §1501 [2013])

<sup>7</sup> DoD Directive 2310.07E, "Personnel Accounting – Losses Due to Hostile Acts," certified current August 21, 2007.

<sup>8</sup> DoD Directive 5110.10, "Defense Prisoner of War/Missing Personnel Office (DPMO)," September 21, 2005.

This disconnected organizational structure, with each accounting community member reporting and receiving funding through different chains of command, prevented DoD from implementing a strategic plan.

Once accomplished, the reorganization of the accounting community announced by the Secretary of Defense on March 31, 2014, will create a new, streamlined Defense agency that still requires strategic guidance and direction. With a strategic plan that clearly defines and communicates organizational goals and that establishes program milestones and metrics to measure progress, the accounting community's energies can be focused on achieving its accounting priorities. A realistic strategic plan must look to the future as well as focus on improving current operations.

In addition, the current proactive responsibilities of the accounting community lack a defined end-state for determining when recovery operations for the missing have been achieved according to some agreed-upon criteria. This could be an especially challenging element of the strategic plan that will require an ongoing dialogue over time with all concerned stakeholders. In the absence of a defined end state and sunset criteria for actively searching for past conflict MIAs, the accounting mission can be expected to continue in perpetuity with ever-diminishing results and ever-increasing difficulty justifying costs.

## Recommendations

### ***Recommendation 2***

**We recommend that the Under Secretary of Defense for Policy:**

- a. Task the Director of the new Defense agency to develop a strategic plan for the missing in action accounting community.**

#### *Under Secretary of Defense for Policy Comments*

The Under Secretary of Defense for Policy concurred with comment to Recommendation 2.a. The Director of the new Defense agency will develop and implement a strategic plan to focus on mission priorities.

#### *Our Response*

The comments from the Under Secretary of Defense are responsive for Recommendation 2.a. DoD OIG will follow up in six months with a request to see the strategic plan.

- b. In support of the Secretary of Defense’s direction for organizational change, detailed on page 3, number 8 of this report, task the Director of the new Defense agency to define goals, objectives, metrics, milestones, and an end-state, as well as “sunset” criteria for the respective sub-missions of the missing in action accounting community.**

*Under Secretary of Defense for Policy Comments*

The Under Secretary of Defense for Policy concurred with comment to Recommendation 2.b. As part of the personnel accounting community reorganization, the Personnel Accounting Consolidation Task Force is conducting a comprehensive analysis of DoD’s personnel accounting mission and will define milestones and metrics to measure progress and effectiveness for the new Defense agency. The mission of accounting for missing personnel from past conflicts cannot and should not continue in perpetuity; thus, criteria for completion of the personnel accounting mission will be established.

*Our Response*

The comments from the Under Secretary of Defense for Policy are responsive for Recommendation 2.b. DoD OIG will follow up in six months to request and review the goals, objectives, metrics, milestones, end-state, and sunset criteria of the new agency.



## Observation 3

### Unified Command Plan Needs Updating

The Unified Command Plan does not define the role of the combatant commands in supporting the MIA accounting mission.

This has occurred because of a lack of clear and comprehensive DoD planning that addresses the global nature of recovery operations and the importance of the contributions of the respective combatant commands.

As a result, the accounting community has been hindered in accomplishing its worldwide mission to recover the remains of MIAs and the combatant commands have lacked the necessary guidance to ensure they provide the support required by the accounting community.

### Discussion

The Unified Command Plan is a key DoD strategic document that establishes the missions, responsibilities, and geographic areas of responsibility for commanders of the combatant commands. The Chairman of the Joint Chiefs of Staff reviews and updates the plan biennially, at a minimum, although it can be updated anytime based on changing strategic, political, or budgetary requirements.

The current Unified Command Plan does not define the roles and responsibilities of the combatant commands in support of the DoD worldwide missing personnel accounting mission.

Today, there are approximately 55,000 MIAs in the U.S. Pacific Command area of responsibility, another 24,000 in that of the U.S. European Command, and more than 3,000 scattered throughout the U.S. Northern Command, the U.S. Southern Command, the U.S. Africa Command, and the U.S. Central Command areas of responsibility.

Currently, JPAC is a direct reporting unit to the U.S. Pacific Command, which provides JPAC with personnel, logistics and financial support. This arrangement was satisfactory when JPAC and its predecessor organizations were primarily focused on recovering and identifying MIAs in Southeast Asia and Korea. However, since 2010, when Congress expanded the accounting mission to include MIAs from World War II, the mission has become a worldwide endeavor. In response, the U.S. Pacific Command, on behalf of JPAC, established a memorandum of agreement

with the U.S. European Command that defined the appropriate level of support for the accounting mission. However, JPAC does not have such an agreement with any other combatant command where its recovery operations have to be executed.

Given the accounting community's challenges and complexities of operating within multiple combatant commands and countries, each combatant command would benefit from having clearly defined mission support roles and responsibilities included in the Unified Command Plan.

## Recommendation

### ***Redirected Recommendation***

As a result of management comments from The Chairman of the Joint Chiefs of Staff, we redirected Recommendation 3 to the Secretary of Defense, who has the authority to implement the recommendation. The Chief of Staff for Strategic Plans and Policy, responding for The Chairman of the Joint Chiefs of Staff, concurred with comment to Recommendation 3. The Chief of Staff for Strategic Plans and Policy commented that this recommendation should be redirected to the Secretary of Defense because the Chairman of the Joint Chiefs of Staff would not direct the combatant commands.

### ***Recommendation 3***

**We recommend that the Secretary of Defense designate all combatant commands as supporting commands to the missing in action accounting mission and define each combatant command's supporting role and responsibilities.**

### ***Management Comments Required.***

Because we redirected this recommendation from the Joint Chiefs of Staff to the Secretary of Defense on a draft of this report, we request the Secretary's comments on Recommendation 3 in response to the final report.

## Part III

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### *Regulations, Policies, and Statues*





## Observation 4

### Accounting Community Policies, Guidance, and Standard Operating Procedures

Current policies and guidance supporting the accounting community are out of date and incomplete. In addition, many functions the accounting community performed do not have SOPs.

This occurred because the accounting community is not unified under a single chain of command with a clearly defined and agreed-upon mission.

Without clear and comprehensive guidance, the accounting community lacked the necessary direction to ensure it is able to carry out its intended mission.

### Discussion

There are two DoD issuances that establish current policy and provide guidance for accounting community operations:

- DoD Directive 2310.07E, “Personnel Accounting – Losses Due to Hostile Acts” – last certified current in 2007; revision currently in draft.<sup>9</sup>
- DoD Instruction 2310.mm, “Locating, Recovering, and Identifying Remains of Missing Persons After Hostilities Have Ceased” – currently in draft.<sup>10</sup>

DoD guidance states that, prior to the 5-year anniversary of their publication date, all issuances (to include directives and instructions) must be reviewed to determine if they are necessary, current, and consistent with DoD policy, existing law, and statutory authority. They will be reissued, certified as current, or cancelled, as appropriate.<sup>11</sup>

DoD Directive 2310.07E, however, has not been reissued or certified current since August 2007, while DoD Instruction 2310.mm has been in draft form for more than 2 years. This is primarily due to the fact that DPMO and JPAC have been unable to formally coordinate and agree on the content of the proposed instruction—JPAC has non-concurred with the issuance as currently drafted.

<sup>9</sup> DoD Directive 2310.07E establishes policy and assigns responsibilities for personnel accounting for losses resulting from hostile acts.

<sup>10</sup> DoD Instruction 2310.mm, as currently drafted, implements and establishes policy, assigns responsibility, and provides guidance for locating, recovering, and identifying remains of unaccounted for DoD personnel from past conflicts.

<sup>11</sup> DoD Instruction 5025.01, “DoD Directives Program,” August 20, 2013.

As previously stated, DPMO and JPAC report through different chains of command, each with differing mission statements. This contributed to the two organization's divergent views on policies and procedures governing the accounting community's activities. As a result, they have been unable to resolve the non-concurrence, delaying the issuance of DoD Instruction 2310.mm. DPMO proposed updating DoD Directive 2310.07 as an interim solution, but this process has been placed on hold pending the upcoming reorganization of the accounting community.

These long-standing disagreements within the accounting community regarding the fundamental aspects of the mission have contributed to uncertainty, inefficiency, and ineffectiveness in conducting accounting community operations, as well as the inability to publish necessary policies and guidance.

This assessment also revealed that functions performed by various sections within JPAC did not have current or, in some instances, any standard operating procedures. This lack of SOPs has contributed to preventable levels of inefficiency and ineffectiveness within JPAC.

The Secretary of Defense-directed reorganization detailed on page 3, number 7 of this report partially addresses this observation.

## Recommendation

### **Recommendation 4**

**The Under Secretary of Defense for Policy, task the Director of the new Defense agency to establish standard operating procedures for accounting community organizations where they do not exist, and review and revise as needed all existing standard operating procedures.**

#### *Under Secretary of Defense for Policy Comments*

The Under Secretary of Defense for Policy concurred with comment to Recommendation 4. The Personnel Accounting Consolidation Task Force is collecting standard operating procedures from all entities within the accounting community to be reviewed and updated, eliminated, or reissued. In any instances where standard operating procedures do not exist, they will be created and implemented.

#### *Our Response*

The comments from the Under Secretary of Defense for Policy are responsive for Recommendation 4. DoD OIG will follow-up at a later date with a request for a copy of the standard operating procedures for the accounting community.

## Observation 5

### Lack of Disinterment Policy

The DoD lacks a Department-wide disinterment policy that facilitates the identification of the remains of the thousands of U.S. service personnel killed in past wars who remain buried as “unknowns.”

This occurred because DoD did not clearly designate an organization with responsibility for developing and maintaining a disinterment policy.

As a result, there has been confusion between the Services and resulting inaction within the accounting community organizations due to the lack of a clear definition of authorities and processes for disinterring missing personnel currently buried as “unknowns.” Consequently, the DoD accounting community has been unable to pursue an aggressive plan for disinterring remains designated as “unknowns,” preventing resulting MIA identifications and appropriate repatriations.

### Discussion

Per discussions with DPMO, JPAC, and Office of the Under Secretary of Defense for Personnel and Readiness (USD[P&R]) officials, it was reported that USD(P&R) was designated as the agency responsible for establishing disinterment policy. However, the DoD OIG assessment team could identify only one possible DoD disinterment policy statement, described in a 1999 memo written by a former USD(P). The policy memo is classified as a directive-type memorandum; however, according to DoD Instruction 5025.01, directive-type memorandums are effective for no more than six months from the date signed, unless an extension is approved by the Director of Administration and Management or it is subsequently incorporated into a DoD instruction. Therefore, even if USD(P) was once authorized to issue disinterment policy, the memorandum is no longer in effect since it was neither extended nor eventually incorporated into a DoD instruction.

The assessment revealed confusion within the accounting community as to who has the authority to approve disinterments. Given this lack of policy clarity, decisions to disinter are made on a case-by-case basis, occasionally resulting in disagreements between the Services and the accounting community, and impeding an aggressive community plan to identify the remains of service personnel buried as “unknowns.”

In the absence of clearly defined DoD policy, JPAC's disinterment efforts have been limited. Because of traditional practices, the Navy is unwilling to approve disinterments for sailors considered "lost at sea" and subsequently recovered and buried on land as unknowns. Even though with current technology JPAC would be able to identify a number of these unknowns, they are unable to disinter the remains. These potential disinterments apply to World War II personnel identified as lost at sea during the attack on Pearl Harbor and who remain buried as unknowns.<sup>12</sup>

JPAC has determined it is feasible to conduct disinterments and account for those personnel considered lost at sea in certain specific situations, such as those listed as missing in Hawaii who were killed when the USS Oklahoma sank and who are currently buried as unknowns at the National Memorial Cemetery of the Pacific in Hawaii. However, the Department of the Navy has been reluctant to authorize these unknowns to be disinterred. JPAC officials stated they could potentially account for more than 300 unaccounted-for personnel believed to be from the USS Oklahoma currently buried as unknowns in Hawaii.

In 2012, USD(P&R) established a working group to develop a disinterment policy. This proposed policy is still in draft form but will be required by the new personnel accounting agency to accelerate the identification of remains consistent with congressional intent and the needs of surviving family members.

## Recommendation

### **Recommendation 5**

**The Under Secretary of Defense for Personnel and Readiness, establish DoD-wide policy regarding the disinterment of unknowns from past conflicts.**

#### *Under Secretary of Defense for Personnel and Readiness Comments*

The Deputy Assistant Secretary of Defense (Military Community and Family Policy), responding for the Under Secretary of Defense for Personnel and Readiness, concurred with comment to Recommendation 5. A Lean Six Sigma study was conducted in 2012 and a draft DoD Instruction on mortuary affairs, which includes policy on disinterments, is being staffed at this time.

#### *Our Response*

The comments from the Under Secretary of Defense for Personnel and Readiness are responsive for Recommendation 5. DoD OIG will follow-up in six months with a request for a copy of the approved DoD Instruction on Mortuary Affairs.

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<sup>12</sup> In these instances, individuals perished with the sinking of their ship, but their remains were subsequently recovered and buried on land as "unknowns."

# Part IV

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## *Operations*



## Observation 6

### Lack of a Centralized, Definitive Database Identifying MIAs

The accounting community does not have a single, centralized, comprehensive database that lists all MIAs from past conflicts, beginning with World War II.

The lack of coordination between key members of the accounting community has led to the development of separate databases.

Without a comprehensive and agreed-upon listing of MIAs from all past conflicts, the accounting community has been unable to effectively know who is actually missing, focus its recovery efforts accordingly, and effectively plan the recovery of the missing.

### Discussion

DPMO and JPAC have developed and maintained separate and different databases that list the missing from past conflicts which have not been reconciled. In addition, the SCOs maintain their own Service-specific lists detailing names and numbers of the missing, which are different from the lists maintained by DPMO and JPAC. As a result, the SCOs may not be reporting a common DoD picture of the missing to the families of missing persons.

Moreover, without a single, complete, and agreed-upon DoD database listing all MIAs, it has been impossible to know exactly who the community is responsible for recovering and to be able to effectively plan community-wide MIA recovery activities. Community members do not want to expend resources on those MIAs who have little chance of being recovered given current technology, primarily World War II personnel lost over deep water. Consequently, the accounting community's recovery planning and processes have not been well-focused or efficient.

A single comprehensive database listing all MIAs from past conflicts, certified as complete and official by the DoD for use by the entire accounting community, is essential to plan and implement informed future recovery operations. Such a database would enable the accounting community to reevaluate and update strategic

and operational planning to reflect current and anticipated demand for recovery work, to include organizing the required number and location of detachments (semi-permanent regional offices) that logistically support excavation activities.

Having the clarity provided by a complete, centralized MIA database is necessary to reassure families, and other concerned members of the community who directly support them, that our MIAs are not also “missing” from the records of those for whom DoD is responsible for recovering.



## Observation 7

### Non-recoverable Missing Persons

DoD MIA records reflect that there are an estimated 50,000 personnel still considered missing in action, whose ships or aircraft were lost at sea, mostly in World War II, even though their remains are not likely recoverable.

This occurred because DoD does not have uniform criteria and policies across conflicts to categorize and declare a missing person as not likely to be recoverable.

As a result, family members, Congress, and the public may mistakenly believe that it is feasible for DoD to actively pursue the recovery of all 83,000 MIA personnel. This may also present the illusion that DoD should be focusing their recovery efforts on all 83,000 missing rather than just those who are potentially recoverable.

### Discussion

DoD reporting on the number of missing is misleading. Approximately 50,000 of the more than 83,000 Americans still listed as missing and unaccounted for from past conflicts, primarily World War II, were lost in ships or aircraft that went down in deep water and are likely non-recoverable. Given the limitation of current technology, the recovery of any physical remains is highly unlikely.

At present, though, there is no definition of status that addresses the cases of those personnel still listed as missing who are realistically not recoverable, especially those lost at sea. If DoD established policy criteria to make a “non-recoverable” determination, many MIA cases could be re-categorized and the families notified that DoD will no longer actively pursue these cases.

With the approximately 73,000 World War II missing having been added for recovery since Congress passed related legislation in 2010,<sup>13</sup> the lack of accurate and appropriately categorized records identifying those who are realistically non-recoverable may prevent the accounting community from focusing their efforts on the missing personnel that are actually recoverable.

Accurately and appropriately categorizing World War II MIAs will help DoD focus its efforts to collect family reference samples for the missing who are more likely to be recovered. For example, deoxyribonucleic acid (DNA) testing of remains requires a family reference sample (a DNA sample taken from a family member of

<sup>13</sup> Public Law 111-84, “National Defense Authorization Act for Fiscal Year 2010,” Section 541, October 28, 2009—this legislation added World War II to the accounting community’s mission.

the missing individual) to make a comparison against. To date, there is greater than 80 percent family reference sample coverage for Korea and Southeast Asia MIAs, but less than 5 percent coverage for World War II missing. World War II family reference sample coverage is low due to not having an appropriate categorization of the missing and community members not wanting to expend resources on personnel who will probably never be recovered.

Addressing this issue would enable a more efficient and effective use of limited resources to increase the rate of recoveries and identifications.

## Recommendations

### ***Recommendation 7***

**In support of the Secretary of Defense’s direction for organizational change, detailed on page 3, numbers 6 and 9, the Under Secretary of Defense for Policy should task the Director of the new Defense agency to:**

- a. Develop and implement policy criteria for addressing who among the missing personnel are realistically recoverable and appropriately re-designate a category for personnel determined to be non-recoverable, especially those lost at sea.**

#### *Under Secretary of Defense for Policy Comments*

The Under Secretary of Defense for Policy concurred with comment to Recommendation 7.a. Work on developing this policy criteria is already underway at the Joint Prisoner of War/Missing in Action Accounting Command and the Defense Prisoner of War/Missing Personnel Office and can be incorporated into the new Defense agency.

#### *Our Response*

The comments from the Under Secretary of Defense for Policy are responsive for Recommendation 7.a. DoD OIG will follow-up at a later date with a request for a copy of the policy criteria for the accounting community.

#### *Under Secretary of Defense for Personnel and Readiness Comments*

The Deputy Assistant Secretary of Defense (Military Community and Family Policy), responding for the Under Secretary of Defense for Personnel and Readiness, submitted unsolicited comments on this recommendation. The Deputy Assistant Secretary requested the recommendation be redirected to the Under Secretary of Defense for Personnel and Readiness as they are responsible for establishing casualty categories.

### *Our Response*

The Secretary of Defense tasked the Personnel Accounting Consolidation Task Force through the Under Secretary of Defense for Policy to reorganize the accounting community. We agree and suggest the Under Secretary of Defense for Personnel and Readiness work with the Personnel Accounting Consolidation Task Force to develop the appropriate and correct categories.

- b. Direct the service casualty offices to inform the families of any change in status for missing persons determined to be non-recoverable.**

### *Under Secretary of Defense for Policy Comments*

The Under Secretary of Defense for Policy concurred with comment to Recommendation 7.b. The responsibilities of the service casualty officers will remain with the Services, but the new Defense agency will work closely with them and the Services to ensure that the families are properly notified of all changes in the status of missing personnel, including those determined to be non-recoverable.

### *Our Response*

The comments from the Under Secretary of Defense for Policy are responsive for Recommendation 7.b. No further comments are required at this time.



## Observation 8

### Identifications Limited by Current Methods of Accounting

Past conflict accounting identifications are limited by the sole method of accounting authorized by congressional statute.

According to this provision of the law, human remains must be recovered and identified in order for an individual to be considered accounted for. The law does not authorize the use of credible material and/or circumstantial evidence to support the determination of an MIA person's status.

As a result, there are a number of missing individuals lost in catastrophic events which left no remains behind, but who could be accounted for based on persuasive material and/or circumstantial evidence that they were killed in action. Under current law they will remain unaccounted for indefinitely.

### Discussion

In section 1513, title 10, United States Code (10 U.S.C., §1513 [2013]), the term “accounted for” with respect to a person in a missing status, means that:

- (A) the person is returned to U.S. control alive;
- (B) the remains of the person are recovered and, if not identifiable through visual means as those of the missing person, are identified as those of the missing person by a practitioner of an appropriate forensic science; or
- (C) credible evidence exists to support another determination of the person's status.

However, for those individuals who are unaccounted for from past conflicts, 10 U.S.C. §1509 (2013) further narrows the definition of “accounted for” as “the meaning given such term in section 1513 (3)(B) of title 10, United States Code.” In other words, physical remains are necessary for an MIA to be considered “accounted for.”

The definition does not take into account those cases of missing individuals whose remains will likely never be recovered, even though credible evidence exists to substantiate that they were killed in action. This includes individuals who may have been killed in catastrophic air or ground events which left no remains behind or, in some instances, those lost at sea.

There are MIA examples from Southeast Asia in which remnants of the aircraft and life support equipment – but no remains – were found by JPAC teams in the area where the plane crashed, and reliable analysis determined the pilots were on board when it crashed. These service personnel are still listed as unaccounted for. Furthermore, those seamen who were aboard the USS Arizona and USS Utah, for example, when they sank in Pearl Harbor are also still considered unaccounted for. The community is fully aware of their location on board the ships when they went down and that they did not survive, yet they remain unaccounted for.

JPAC personnel maintain that up to 200 additional identifications could be made from existing Southeast Asia cases through the use of material and/or circumstantial evidence based on analysis provided by LSEL. Without authorization to use this credible evidence to support identifications, service personnel who could otherwise be accounted for without the recovery of remains are now relegated to a status of “unaccounted for” indefinitely.

## Recommendations

### ***Recommendation 8.a***

**The Secretary of Defense, request that Congress amend 10 U.S.C §1509 (2013) to authorize the use of material and/or circumstantial evidence, absent any human remains, to account for personnel who are currently designated as missing.**

#### *Secretary of Defense Comments*

The Secretary of Defense concurred with Recommendation 8.a without comment.

#### *Our Response*

The comments from the Secretary of Defense are partially responsive to recommendation 8.a. While the Secretary of Defense concurred with the recommendation he did not provide any details regarding what action would be taken. We recognize that the legislative process is an annual occurrence that will not present an opportunity again until next year. When the next legislative cycle occurs, DoD OIG will ask that the Secretary of Defense provide more information detailing the request to Congress to amend 10 U.S.C. §1509.

***Recommendation 8.b***

**If Congress makes the legislative change recommended in 8.a, the Under Secretary of Defense for Policy should task the Director of the new Defense agency to develop guidance governing when and how credible circumstantial evidence can be used to make identifications.**

***Under Secretary of Defense for Policy Comments***

The Under Secretary of Defense for Policy concurred with comment to Recommendation 8.b. The Director of the new Defense agency will direct the development of a process to use credible circumstantial evidence other than human remains to account for an individual if there is a change to the law.

***Our Response***

The comments from the Under Secretary of Defense for Policy are responsive for Recommendation 8.b. DoD OIG will follow-up at a later date with a request for a copy of the processes to be used to account for the missing, if there is a change to the law.





## Observation 9

### Lack of Coordination with Combatant Commands, Department of State, and Host Nation Governments

JPAC and DPMO have not consistently coordinated joint field activities in advance with DoD, the concerned combatant command, the relevant U.S. Embassy, and the host nation government of the country in which they seek to conduct recovery operations.

This occurred because of a lack of SOPs, command oversight, and interagency planning.

As a result, the recovery of remains through joint field activities has been hindered and relations with host nation governments potentially jeopardized.

### Discussion

JPAC and DPMO have not appropriately coordinated all joint field activities with U.S. military commands in Europe and South Korea, and Embassy country teams and host governments (with the exception of Vietnam and South Korea). JPAC and DPMO teams deployed in the field have at times operated outside the local military chain of command and failed to notify our Embassy and appropriate local government officials of their presence and operations. In some cases, this has created friction between JPAC and the combatant commands, our Embassies, and local authorities.

Our team identified a number of instances related to joint field activities in which there were perceived or actual violations of local laws regarding the attempted removal from the country of human remains. According to 10 U.S.C. §1501 (2013), DPMO is responsible for coordinating on behalf of the DoD with other U.S. departments and agencies on all matters concerning missing persons. However, the DoD OIG team observed no evidence of any coordination between DPMO and U.S. country teams in those nations in which JPAC joint field activities were conducted, nor any coordination between DPMO and JPAC. This, again, stems from the fact that DPMO and JPAC work and report through parallel chains of command, with an apparent disconnect in communication between the two organizations and other agencies, especially with the U.S. Embassy. The reorganization of the accounting community into a single new Defense agency will need to address conducting necessary coordination in advance of proposed field missions.

Currently, joint field activities are being conducted by JPAC in coordination with host country organizations which include the VNOSMP, Cambodia POW/MIA Committee, Lao POW/MIA Team, and MAKRI. These organizations support publicizing upcoming JPAC joint field activities and interviewing those that come forward with information. This contributes to better host nation relations and increases the flow of information used to find missing U.S. service members. Consideration should be given to replicating this successful host country model with other nations where recovery operations are likely to begin or be increased, and where obtaining new leads on missing personnel are or will be difficult without local cooperation and support.

Non-governmental organizations, universities, and private groups are currently conducting both investigations and recoveries of remains of missing persons around the world, including in Europe and on the island of Tarawa in the Republic of Kiribati. Some of these expeditions have proved fruitful while others have hindered on-going or potential JPAC missions. The new Defense agency should develop cooperative relationships (or further develop as required) with these organizations and work to codify the relationships, including protocols for how the U.S. Government should conduct their work in the field in concert with these organizations.

## Recommendations

### ***Recommendation 9***

**The Under Secretary of Defense for Policy, task the Director of the new Defense agency to:**

- a. Coordinate joint field activities with DoD civilian and military chains of command, including the appropriate combatant command, as well as the U.S. Embassy and host nation government before any operational deployment to a foreign country.**

### *Under Secretary of Defense for Policy Comments*

The Under Secretary of Defense for Policy concurred with comment to Recommendation 9.a. The new Defense agency will work closely with Under Secretary of Defense for Policy regional offices and other Defense entities to ensure appropriate coordination of activities.

*Our Response*

The comments from the Under Secretary of Defense for Policy are responsive for Recommendation 9.a. No further comments are required at this time.

- b. Consider requesting host nation governments to develop their internal capability to support U.S. recovery operations within their countries.**

*Under Secretary of Defense for Policy Comments*

The Under Secretary of Defense for Policy concurred with Recommendation 9.b. The new Defense agency Director will request host nation governments develop their internal capabilities to support U.S. recovery operations.

*Our Response*

The comments from the Under Secretary of Defense for Policy are responsive for Recommendation 9.b. No further comments are required at this time.



# Part V

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## *Structure*



## Observation 10

### Duplication of Personnel and Functions within the Accounting Community

DPMO and JPAC currently duplicate staff personnel and functions in the areas of legal, policy and plans, external communications, and research and analysis (R&A).

This occurred because the personnel accounting mission, of which DPMO and JPAC are the two main components, is conducted by multiple organizations reporting through parallel chains of command.

As a result, this has led to duplication of functional effort, conflict over roles and responsibilities, and the inefficient use of resources.

### Discussion

As previously discussed, DPMO and JPAC are separate organizations operating in parallel chains of command. In support of the mission, they conduct similar functions in a number of areas without a formal understanding and definition of the responsibilities of their respective comparable functional work. This has led to overlap and duplication, in particular in the functional areas of legal, policy and plans, external communications, and R&A.

Additionally, JPAC itself has two sections conducting historical research: the formal R&A staff group at its headquarters, plus another research section within the CIL, which at a minimum appear to have overlapping responsibilities.

Moreover, DPMO and JPAC both have sections that develop policies and plans. Each have external communications groups which can cause public confusion if they do not coordinate their public relations narrative, creating the opportunity for dissemination of conflicting information to key outside stakeholders such as families and Congress. Further, the CIL also duplicates analytical work performed by LSEL (other than the life science investigations performed in the field by CIL personnel).

In addition to the duplication of certain personnel functions, JPAC may be facing the loss high quality military officer billets. JPAC officials expressed concern about the number of joint qualifying billets assigned to the command now being reduced from 16 to only 4 (one from each service). DPMO, however, has not had

their assigned number of 13 reduced. Each of the Services provides officers for this important mission. According to JPAC personnel, the loss of joint qualifying billets, if realized, could serve as a disincentive to attracting high quality officers the new agency will need in order to accomplish the mission.

The reorganization of the accounting community announced by the Secretary of Defense will serve to reduce these functional duplications by combining DPMO, JPAC, and elements of the LSEL into a new, streamlined Defense agency. In support of this reorganization and to help reduce functional duplication, DoD will need to determine the appropriate capabilities and related positions, both military and civilian, as well as the number of those positions required and their grade/rank structure.

## **Recommendations**

### ***Revised Recommendation***

As a result of management comments, we revised Recommendations 10.a.1 and 10.a.2 to indicate that the Under Secretary of Defense for Policy rather than the Under Secretary for Personnel and Readiness should implement the recommendation. The Secretary of Defense concurred with comment to Recommendations 10.a.1 and 10.a.2 and then requested that these recommendations be redirected from the Under Secretary of Defense for Personnel and Readiness to the Under Secretary of Defense for Policy for action.

### ***Recommendation 10.a***

**The Secretary of Defense, in implementing his directed reorganization, detailed on page 2, number 1 of this report, should direct the Under Secretary of Defense for Policy to:**

- 1) Conduct a management study to identify/define functions and personnel positions required for the restructured organization.**
- 2) Ensure that position descriptions for existing and proposed personnel billets required in support of the new agency's operations eliminate duplication and redundancy, and that the grade structures are "right-sized" consistent with similar duties performed across the organization.**



***Recommendation 10.b***

**The Under Secretary of Defense for Policy, task the Director of the new Defense agency to review the requirements for military personnel to determine the appropriate number of billets and rank structure, and the required number of joint qualifying billets.**

***Under Secretary of Defense for Policy Comments***

The Under Secretary of Defense for Policy concurred with comment to Recommendation 10.b. As part of the implementation plan, the Personnel Accounting Consolidation Task Force will determine the appropriate number of military billets and their corresponding ranks.

***Our Response***

The comments from the Under Secretary of Defense for Policy are responsive for Recommendation 10.b. DoD OIG will follow-up at a later date with a request for an update on the military personnel requirements for the new agency.



# Part VI

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## *Travel*



## Observation 11

### Assessment of JPAC Travel Processes and Procedures

JPAC personnel were not consistently conducting temporary duty (TDY) travel in compliance with applicable guidance. Specifically, for the 19 travel records that we analyzed in detail, 17 were not fully compliant with Federal and DoD guidance. Additionally, JPAC personnel did not always ensure that FY cross-over travel was allocated to the proper FY line of accounting (LOA)—resulting in non-compliance with the bona fide needs rule outlined in section 1502(a), title 31, United States Code (31 U.S.C. § 1502(a) [1982]). This occurred because JPAC management had not updated internal travel policy and had not properly established its Defense Travel System (DTS) user roles. As a result, JPAC made at least \$1,434 of improper payments<sup>14</sup> on 8 of the 17 non-compliant TDY vouchers and may have violated the Antideficiency Act. Further, JPAC is at an increased risk for additional improper payments, fraud, waste, and abuse associated with TDY travel.

<sup>14</sup> An improper payment is a payment that should not have been made or was made in an incorrect amount. This includes expenses that did not have adequate supporting documentation.

### Assessment Objective

Our assessment objective was to determine if JPAC TDY travel was conducted in accordance with applicable guidance. We reviewed JPAC TDY travel records from September 2012 through September 2013, which consisted of approximately 1,471 vouchers, valued at about \$7.6 million. For that review, we performed a detailed analysis of 19 of the 1,471 travel records, valued at \$63,984, which included review of the travel authorization, travel voucher, and other supporting documentation.

### Non-Compliant Travel

JPAC personnel were not consistently conducting TDY travel in compliance with applicable guidance. Of the 19 travel records that we analyzed in detail, 17 were not completed in compliance with Federal and DoD guidance, as shown in Table 1 (page 52), and resulted in \$1,434 in improper payments on eight vouchers.

Table 1. Non-compliant Vouchers

Element of Noncompliance	Applicable Guidance	Guidance Requirement	Number of Non-Compliant Vouchers*	Improper Payments Made (Y/N)
Timely Voucher Submission	JFTR/JTR Ch 1 Part B	Travelers should complete and submit travel vouchers within 5 working days after returning from a TDY trip.	8	N
Submission of Manually Signed TDY Voucher	DoD FMR Vol 9 Ch 2	When Non-DTS Entry Agents <sup>15</sup> enter data for a traveler, they must electronically fax or upload the traveler's signed (written signature) DD Form 1351-2, to be attached to the DTS voucher.	9	N
Use of Non-General Services Administration Contract Carrier	JFTR/JTR Appendix P	Specific travel conditions must be certified on the travel document provided by the traveler or authorizing official if a non-contract carrier or other than the primary contractor is used for travel within a contract route.	1	N
Insufficient Justification for Lodging Exceeded Standard Allowance	JFTR/JTR Ch 4 Part B	Reimbursement for lodging is not to exceed the maximum per diem rate unless an actual expense allowance is authorized or approved.	3	Y
Meals and Incidentals Expense Exceeded Standard Allowance	JFTR/JTR Ch 4 Part B	Reimbursement for meals and incidentals should be paid based on the locality concerned.	2	Y
Receipts Not Included	DoD FMR Vol 9 Ch 2 and 5	Travelers must attach supporting documents including receipts for claimed expenses of \$75 or more.	3	Y
Government Travel Card Not Used	JFTR/JTR Ch 2 Part G	The Government travel card should be used by DoD personnel to pay for all costs incidental to official business travel.	4	N
Unauthorized Rest Periods Taken	JFTR/JTR Ch 4 Part D	A reasonable rest period at the TDY point may be provided when: flight time exceeds 14 hours; en route rest stop is not authorized/approved; travel during rest hours and traveler is not authorized first/business accommodations; travel location is outside of the continental U.S.; or traveler is required to travel overnight.	1	Y

\* The number of vouchers will not equal the total number of 17 vouchers because vouchers had more than one element of noncompliance.

<sup>15</sup> A Non-DTS Entry Agent enters claims for reimbursement in DTS on someone else's behalf when the traveler does not have reasonable access to DTS.

## Funding Travel

JPAC authorizing officials did not always ensure that FY cross-over travel was allocated to the proper FY LOA. Section 1502(a), title 31, United States Code states that, “A fiscal year appropriation may be obligated only to meet a bona fide or legitimate need arising in the fiscal year for which the appropriation was made.” Additionally, DoD Regulation 7000.14-R, “DoD Financial Management Regulation” (DoD FMR), volume 9, chapter 2, states that funding for travel that crosses over two FYs must be split between the two FYs. However, in at least 20 instances, JPAC officials approved TDY vouchers for cross-over trips that allocated expenses to one FY LOA only. For example, an authorizing official approved a voucher for \$3,963 that used a FY 2012 LOA for the traveler’s entire trip to Virginia even though the traveler departed on September 29, 2012, and returned on November 3, 2012. The JPAC Commander needs to initiate a preliminary review in accordance with DoD FMR volume 14, chapter 3 to determine whether JPAC violated the Antideficiency Act, and, if it did, recommend corrective actions, including actions for responsible officials.

## Outdated Travel Policy

JPAC has not updated JPAC Instruction 4650.1, “Travel Management Control,” November 2005, which contains outdated policies and procedures. For example, JPAC Instruction 4650.1 includes policies and procedures for manual travel vouchers and blanket travel orders, which according to JPAC personnel are no longer used to conduct travel. Prior to our assessment, JPAC was revising its travel instruction. The JPAC Chief of Staff stated the updated instruction would be issued by the end of June 2014. JPAC should ensure the instruction specifies the travel process from beginning to end, the roles and responsibilities of personnel, and controls to ensure that JPAC TDY travel complies with applicable travel regulations.

## Improper DTS User Roles and Permissions

JPAC did not properly structure its DTS user roles and permissions to ensure compliance with DoD guidance. DoD FMR volume 9, chapter 2 states that authorizing officials are responsible for, “determining the necessity of trips and funds availability, authorizing travel, assigning the proper line of accounting prior to authorization, and approving/certifying travel claims for validity after completion of travel. The authorizing official must be the individual who controls the mission, authorizes the trip, and controls funds for TDY travel.” JPAC’s authorizing officials are in the Manpower and Personnel (M&P) Directorate. M&P Directorate personnel do not control the mission or travel funds. For example, planners from the Operations Directorate meet to determine groups, missions,

and budgets then forward “mission matrices” depicting this information to the authorizing officials in the M&P Directorate. Further, if there is insufficient funding for travel, the authorizing officials in the M&P Directorate must contact the comptroller, who contacts the affected section to determine funding availability. Additionally, comptroller personnel that would be familiar with the FY cross-over guidelines, according to the M&P Directorate supervisor, do not generally access or work in DTS, but instead rely on the M&P Directorate personnel to complete DTS actions. JPAC officials stated that each directorate, detachment, and group will approve travel internally and have designated authorizing officials in DTS. Further, M&P Directorate personnel will no longer serve as authorizing officials for travel, but they will perform a quality assurance review of all authorizations and vouchers prior to final approval.

JPAC officials also improperly assigned the roles of authorizing official and Defense Travel Administrator (DTA) to the M&P Directorate personnel. DoD FMR volume 9, chapter 2 states that DTS user permissions must provide for appropriate separation of duties. DTA Manual Section 3.3.3 states that DTAs may not approve documents and therefore, personnel assigned to a DTA role should not be designated as authorizing officials in routing lists. Since they were assigned to both the role of DTA and authorizing official, the four M&P Directorate’s user permissions allowed them to: (1) control the setup and edit of user profiles, routing lists, and budgets; and (2) amend, review, approve, edit, and certify travel documents. We identified at least nine examples of authorizations in which the same M&P Directorate employee performed each of the required steps to sign, approve, and adjust the budget of a travel record within DTS. JPAC officials stated that once the new authorizing officials are established, the only DTS role the M&P Travel Personnel will perform will be that of DTA.

JPAC M&P Directorate personnel inappropriately certified the 19 travel vouchers in our sample for payment. According to DoD FMR volume 9, chapter 2 an authorizing official, “must be appointed, specifically, in writing as certifying officers in order to perform certification for payment and approve and forward completed trip records to the disbursing office for payment.” We reviewed the M&P Directorate’s appointment records and determined that none of the four had been appointed as certifying officers but rather as “departmental accountable officials.” Since certifying officers can be held pecuniary liable for erroneous payments resulting from negligence in the performance of their duties, JPAC should ensure that officials performing the DTS role of certifying officer are properly appointed in writing, have acknowledged their responsibilities, and have received the required training.



## Increased Risk of Fraud, Waste, and Abuse

JPAC's outdated travel policy and improper DTS user roles led to TDY travel records and payments that did not comply with guidance and possible Antideficiency Act violations. During our assessment, the JPAC M&P Directorate and the Chief of Staff initiated actions to improve controls over TDY travel. Specifically, they are monitoring and enforcing the 5-day voucher submission requirement, updating internal travel policy, and reassigning DTS roles. However, until the following recommendations are completed, JPAC TDY funds are at continued risk for fraud, waste, and abuse.

## Recommendations

### **Recommendation 11**

**The Commander, Joint Prisoner of War/Missing in Action Accounting Command:**

- a. Initiate a preliminary review in accordance with DoD Regulation 7000.14-R, volume 14, chapter 3, to determine whether Joint Prisoner of War/Missing in Action Accounting Command violated the Antideficiency Act, and, if it did, recommend corrective actions, including actions for responsible officials.**

#### *Commander, Joint Prisoner of War/Missing in Action Accounting Command Comments*

The Commander, Joint Prisoner of War/Missing in Action Accounting Command concurred with comment to Recommendation 11.a. The command took immediate action when the issue was discovered and made the necessary corrections.

#### *Our Response*

The comments from the Commander, Joint Prisoner of War/Missing in Action Accounting Command are responsive for Recommendation 11.a. No further comments are required at this time.

- b. Update Joint Prisoner of War/Missing in Action Accounting Command Instruction 4650.1 to define the travel process and procedures, delineate the roles and responsibilities of Joint Prisoner of War/Missing in Action Accounting Command personnel in the process, and establish controls to ensure compliance with applicable travel regulations.**

*Commander, Joint Prisoner of War/Missing in Action Accounting Command Comments*

The Commander, Joint Prisoner of War/Missing in Action Accounting Command concurred with comment to Recommendation 11.b. The command updated their internal policies to ensure compliance.

*Our Response*

The comments from the Commander, Joint Prisoner of War/Missing in Action Accounting Command are responsive for Recommendation 11.b. No further comments are required at this time.

- c. Identify and appoint, in writing, appropriate personnel to the Defense Travel System roles of authorizing official, certifying official, and travel administrator in accordance with applicable travel regulations.**

*Commander, Joint Prisoner of War/Missing in Action Accounting Command Comments*

The Commander, Joint Prisoner of War/Missing in Action Accounting Command concurred with comment to Recommendation 11.c. Their roles and permissions were audited and corrective action taken.

*Our Response*

The comments from the Commander, Joint Prisoner of War/Missing in Action Accounting Command are responsive for Recommendation 11.c. No further comments are required at this time.

- d. Conduct a review of all FY 2013 temporary duty vouchers and, if non-compliance is identified, ensure that Joint Prisoner of War/Missing in Action Accounting Command personnel are held responsible and, where appropriate, liable for overpayments.**

*Commander, Joint Prisoner of War/Missing in Action Accounting Command Comments*

The Commander, Joint Prisoner of War/Missing in Action Accounting Command concurred with comment to Recommendation 11.d. The command discussed its concerns with DoD OIG regarding required audits of past travel vouchers and requested assistance in completing such an audit. The command's expectation is that DoD OIG's Audit office would assist in completing this task because Joint Prisoner of War/Missing in Action Accounting Command lacks the personnel to accomplish a complete audit.

### *Our Response*

The comments from the Commander, Joint Prisoner of War/Missing in Action Accounting Command partially met the intent of recommendation 11.d. While we understand the administrative challenges in performing a review of travel vouchers, based on our review of the 19 sampled vouchers and the potential problems we identified, further review is needed. Because the DoD OIG does not intend to review any additional travel records, the Commander, Joint Prisoner of War/Missing in Action Accounting Command should coordinate with a Defense component activity, such as the Defense Finance and Accounting Service, to review the problem areas that we identified (see Table 1 on page 52), and ensure that FY 2013 travel vouchers and payments are valid and supported. Once the travel vouchers and payments are reviewed, the Commander should determine whether anyone should be held accountable for any erroneously paid vouchers. We request that the Commander, Joint Prisoner of War/Missing in Action Accounting Command provide comments to the final report on their plan for reviewing the travel vouchers and payments.



## Part VII

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### *Misconduct Allegations*



## Observation 12

### Allegations of Misconduct Made by Accounting Community Employees

More than 40 current and former members of the past conflict accounting community have submitted complaints to the DoD IG and Congress regarding various alleged management derelictions and abuse. Most of these allegations dealt with JPAC and its CIL.

Taken together, the complaints paint a picture of long-term leadership and management problems resulting in a hostile and dysfunctional work environment, and low morale throughout the accounting community.

If left uncorrected, the problems driving these complaints will be brought into the new Defense agency created by the reorganization of the accounting community as announced by the Secretary of Defense on March 31, 2014, hindering mission accomplishment.

### Discussion

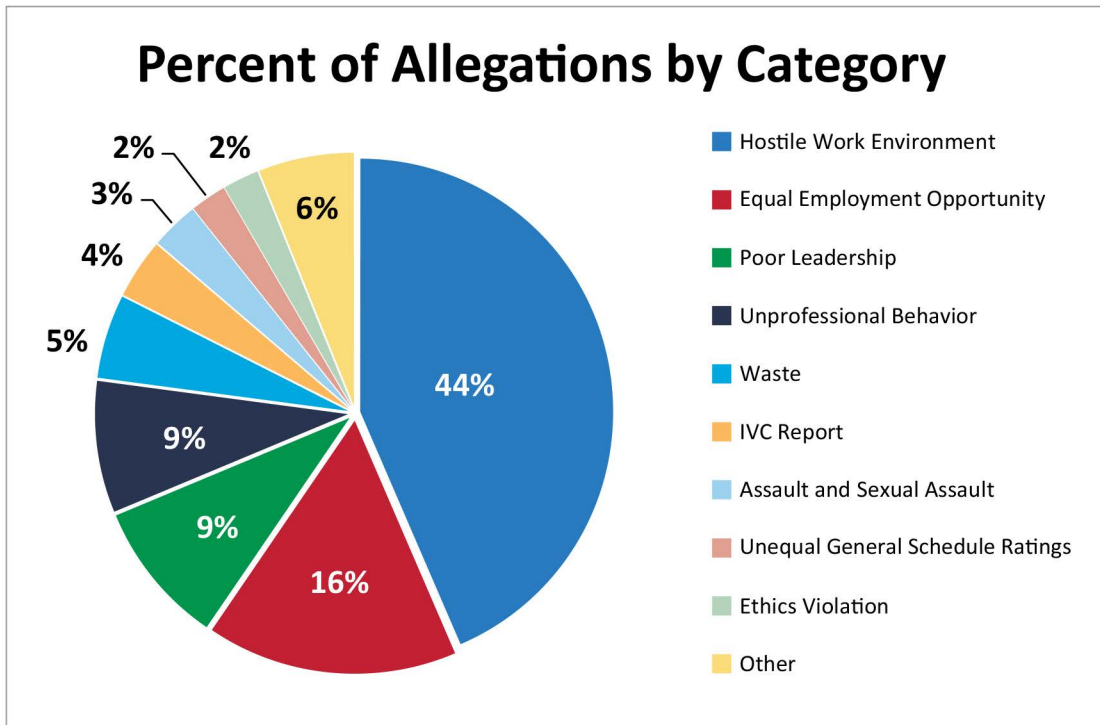
More than 40 current and former members of the past conflict accounting community have submitted complaints to the DoD OIG and Congress regarding various alleged leadership and management derelictions and abuse. Most of these allegations dealt with JPAC and the CIL.

The assessment team contacted and interviewed all complainants referred to the DoD OIG by Congress. While the team was at JPAC and the CIL in February and March 2014, approximately 25 people contacted the team to submit complaints about JPAC and CIL management. The team interviewed many of the complainants at off-site locations.

The assessment team forwarded the allegations to the DoD Hotline for investigation and adjudication.

Figure 1 (page 62) contains a breakdown of the allegations by category.

Figure 1. Percent of Allegations of Misconduct by Category



There have been a number of command climate surveys conducted at JPAC and the CIL over the years, the last one published in April 2014. However, according to the employees interviewed, the command has not implemented corrective actions and the problems persist.

The incidents triggering these allegations occurred over a number of years and paint a picture of long-term leadership and management problems resulting in a hostile and dysfunctional work environment.

For the reorganization of the accounting community announced by the Secretary of Defense to be successful, the DoD must correct these leadership problems before JPAC and DPMO are merged into the new Defense agency.



## Recommendation

### **Recommendation 12**

**The Secretary of Defense, task an appropriate authority to conduct a command climate inspection to address these allegations and then take corrective action.**

#### *Secretary of Defense Comments*

The Secretary of Defense concurred with Recommendation 12. The implementation team will work to correct the deficiencies noted and ensure the new Agency has strong leadership.

#### *Our Response*

The comments from the Secretary of Defense are responsive for Recommendation 12. DoD OIG will follow-up in six months to request an update on the implementation team's progress for correcting the identified deficiencies.



# Part VIII

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## *Additional Issues*



## Family Reference Samples and Use of DNA in the Identification Process

DNA testing of remains requires a family reference sample (a DNA sample taken from a family member of the missing individual) to make comparison against. To date, there is greater than 80 percent family reference sample coverage for Korea and Southeast Asia. However, there is less than 5 percent coverage for World War II missing, primarily due to the large number of unaccounted for individuals from World War II compared to other conflicts. Without expedited effort to obtain greater family reference sample coverage for MIAs from World War II, identification efforts will become increasingly ineffective and fail to meet family needs.

JPAC relies on DNA testing to substantiate many of its identifications, but one of the biggest issues regarding DNA testing is sample quality—the probability of getting a DNA sequence match is highly dependent on the quality of the sample. DNA can be very difficult to recover from very small samples or from samples that have been degraded over time by harsh environmental conditions (primarily in Southeast Asia). Unfortunately, the bone and tooth samples submitted to AFDIL by JPAC are reportedly among the most degraded samples examined by any laboratory in the world.

There are generally two types of DNA used for genetic testing: mitochondrial DNA (mtDNA) and nuclear DNA. Both types of DNA are found in human cells; however, there are multiple copies of mtDNA found in each cell, whereas there are only two copies of nuclear DNA per cell. This high mtDNA copy number increases the likelihood of recovering sufficient mtDNA from compromised samples, like those submitted by JPAC, but nuclear DNA usually needs a sample of good quality for accurate results. Currently, due to the condition of the samples submitted to AFDIL by JPAC, the nuclear DNA success rate is not comparable to mtDNA sequencing results and is very sample-dependent.

For both types of DNA testing, a family reference sample is necessary for comparison, but, for nuclear DNA, a direct family reference sample is usually needed from parents, siblings or direct offspring. Conversely, mtDNA is maternally inherited so that all of an individual's maternally-related family members will have identical mtDNA sequences, which, depending on the missing person's family, might expand the pool of potential mtDNA family references, even if the unknown and the reference sample are separated by many generations. Because of this, mtDNA is not unique to an individual, making it necessary to have a sizeable percentage of family reference samples to be able to gauge the relative weight of an mtDNA match.

While DNA is an important part of the forensic toolkit, it is just one of many tools that should be employed as part of a multidisciplinary approach that includes all available lines of evidence such as odontology, anthropology, and trace evidence. By using these other lines of evidence, JPAC is able to narrow down the number of viable candidates for a given case to a short list of a few possible individuals. The SCOs can then selectively target those individuals to obtain family reference samples for DNA comparison. The analysis of the K208<sup>16</sup> remains exemplifies the benefits of using DNA in addition to other lines of evidence. Because of the extensive comingling of the K208 remains, JPAC adopted a program of extensive DNA sampling. And due to the fact that mtDNA is not a unique identifier, the comingling required a full appreciation of the potential reference pool, which is feasible since the Korean War family reference sample database is approaching 90 percent. The DNA testing is then complimented by biological and dental profiles to make identifications.

In many cases, though, anthropology and odontology often provide the quickest and most economical approach to identifications, primarily due to the fact that the U.S. military has maintained detailed medical and dental records on its service members for the last 100 years. For example, by virtue of the unfavorable environmental factors in Southeast Asia, what is most commonly recovered from Vietnam War sites are tooth crowns and badly degraded bone fragments that are often too small to sample for DNA. As a result, the use of DNA testing can be costly and time-consuming, whereas matches using dental records can often be accomplished in a matter of days.

Moreover, remains from some Korean War unknowns interred at the National Memorial Cemetery of the Pacific are best identified using anthropology techniques (such as clavicle X-ray comparisons) because, during the burial process in the 1950s, Army Mortuary personnel soaked the bones in formaldehyde, causing severe inhibition of DNA during lab processing and making mtDNA analysis very challenging.

## Information Value Chain Report

In June 2010, Dr. Paul Cole<sup>17</sup> was directed by JPAC's deputy commander to develop a set of SOPs for the organization. In doing so, Dr. Cole simultaneously developed what he defined as an Information Value Chain (IVC) report to be used as an analytical tool to assist in the development of organizational SOPs. Reportedly,

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<sup>16</sup> K208 refers to the number of caskets of purported U.S. servicemen's remains repatriated by the North Koreans in the early 1990's.

<sup>17</sup> Dr. Paul Cole was an Oak Ridge Institute for Science and Education employee working at JPAC within the laboratory.

the IVC was never intended to be released with the SOPs—it was planned to be used solely by the commanding general and deputy commander as a management tool. Dr. Cole provided the commander and deputy commander a hard copy in September 2011. The report was then inadvertently released to the JPAC staff at large in January 2012.

When released, the IVC was still an unfinished draft document, but one which highlighted shortcomings within JPAC's operations. During our fieldwork, the DoD OIG team received differing views as to the level of support and cooperation afforded to Dr. Cole by JPAC staff while conducting his research for the IVC/SOP. These differing views carried over to the validity of Dr. Cole's assertions and conclusions regarding the competency of JPAC sections and individuals. The DoD OIG team did not perform an in-depth study of the IVC to determine the merits or veracity of Dr. Cole's claims. DPMO has contracted with the Institute for Defense Analyses to assess the IVC report.<sup>18</sup>

## Equal Consideration and Respect for Each Conflict

There is a perception that the missing from the three main conflicts (World War II, Korea/Cold War, and Southeast Asia) are not all treated with equal consideration by the DoD. Specifically, section 2647, title 10, United States Code (10 U.S.C. §2647 [2002]) provides transportation for next of kin of persons who are unaccounted for from the Korean, Cold War, Vietnam, and Persian Gulf Wars to and from an annual meeting in the U.S. (traditionally held in Washington, D.C.) each summer. There is no such provision in the statute for families of those missing from World War II. We suggest that the Office of the Secretary of Defense study the statutory differences.

<sup>18</sup> Report No. IDA Document D-5178, "Assessment of the Report on Joint Prisoner of War/Missing in Action (POW/MIA) Accounting Command's Information Value Chain," May 2014. For Official Use Only.





## Appendix A

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### Scope and Methodology

The DoD OIG initiated this assessment as a research project on August 14, 2013, transitioning into a full assessment on November 6, 2013. We conducted this assessment from November 2013 to April 2014, in accordance with the Quality Standards for Inspection and Evaluation (Blue Book). We planned and performed the assessment to obtain sufficient and appropriate evidence to provide a reasonable basis for our observations, conclusions, and recommendations based on our objectives.

This assessment was conducted at the request of the Under Secretary of Defense for Policy and members of the Senate on Homeland Security and Governmental Affairs Committee and the House Armed Services Committee. It was a continuation of the research conducted under project D2013-D00SPO-0219, “Research Assessment on the Department’s Programs to Identify and Repatriate the Remains of the Nation’s Missing Fallen from Past Armed Conflicts.”

The purpose of this project was to assess the past conflict accounting community’s plans, policies, regulations, processes and procedures, resources, and other relevant activities for finding, recovering, identifying, and repatriating the remains of the Nation’s missing in action, and review DoD compliance with relevant statutory requirements.

To identify impediments preventing the accounting community from achieving its mission, we requested relevant data from the appropriate DoD organizations and conducted site visits, interviews, and briefings with officials from Congress, DoD, and the accounting community.

The audit section reviewed Federal and DoD guidance to include public law; joint Federal travel regulations; joint travel regulations; DoD financial management regulations; Office of Management and Budget guidance; DoD Travel Management Office manuals, guides, and best practices; and Department of the Navy and U.S. Pacific Command DTS business rules. They also reviewed JPAC travel policy, procedures, and processes.

We also reviewed and evaluated results from the following initiatives to help inform our assessment:

- DoD OIG Hotline review of 30 complaints received between 1992 and 2013 concerning malfeasance and leadership issues at JPAC.
- The Cost Assessment and Program Evaluation review of the POW/MIA accounting community’s organizational structure.

- Recent U.S. Pacific Command IG inspection report.
- Command climate surveys.

From November 2013 to April 2014, the DoD OIG assessment team visited all organizations within the accounting community, including JPAC detachments in Thailand, Laos, and Vietnam; the forward deployed element in Korea; and the Liaison office in Germany. The team met with a number of veterans service organizations, universities, non-governmental agencies, private companies, and people who have an interest in the accounting mission.

The team also interviewed more than 40 current and former employees of the accounting community regarding various, alleged management derelictions and abuse which have been referred to the DoD OIG Hotline for proper disposition.

Further, the 2014 National Defense Authorization Act requires DoD to take into account DoD OIG recommendations in the Secretary of Defense June 2014 report to Congress.

The assessment project chronology was as follows:

August – November 2013	Research
November 2013 – April 2014	Fieldwork
April – May 2014	Analysis and report writing
May 2, 2014	Discussion Draft Report issued
June 18, 2014	Draft assessment report issued
July – September 2014	Management comments received and evaluated
October 2014	Final Report Issued

## Limitations

We limited our review to DoD organizations associated with this mission, including, but not limited to, DPMO, JPAC, the Under Secretary of Defense for Policy, the Under Secretary of Defense for Personnel and Readiness, the U.S. Pacific Command, the Armed Forces DNA Identification Laboratory, and the Service Casualty Assistance Offices.

## Use of Computer-Processed Data

We did not use computer-processed data to perform this assessment.

## Use of Technical Assistance

We did not use technical assistance to perform this assessment.

## Appendix B

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### Prior Coverage

During the last 10 years, the Government Accountability Office (GAO), the DoD OIG, the U.S. Pacific Command IG, Cost Assessment and Program Evaluation (CAPE), Congressional Research Service (CRS), Library of Congress, and the Institute for Defense Analyses (IDA) issued multiple reports discussing DoD's POW/MIA mission performance issues and made extensive recommendations for improvement. Based on our DoD IG assessment, it was not apparent that many of these recommendations were ever implemented.

### GAO

GAO-13-619, "DoD's POW/MIA Mission: Top-Level Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts," July 17, 2013. *The report discussed GAO's assessment of DoD's capability and capacity to accomplish the missing persons accounting mission. GAO recommended that DoD examine options to reorganize; clarify responsibilities for the accounting community; improve planning, guidance, and criteria to prioritize cases; and sustaining communication.*

GAO-05-756R, "Defense Management: Assessment Should Be Done to Clarify Defense Prisoner of War/Missing Personnel Office Personnel and Funding Needs," August 25, 2005. *The report discussed GAO's assessment of DPMO's mission, personnel, and funding. GAO recommended that USD(P) determine the scope of DPMO's missions and responsibilities, and revise DPMO's charter; undertake a formal needs assessment of DPMO's workload to determine resource need and allocation; and revise the strategic plan.*

### DoD IG

D-2005-038, "Infrastructure and Environment: Defense Prisoner of War/Missing Personnel Office Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005," March 25, 2005. *The report discussed the adequacy, completeness, and integrity of the data provided by DPMO to assist the Secretary of Defense in Base Realignment and Closure (BRAC) 2005 recommendations. The DoD OIG identified internal control weakness and non-compliances with the internal control plans, which did not impact the reliability of the data provided for use in BRAC 2005 analysis.*

**USPACOM IG**

“Organizational Assessment Report for Joint POW/MIA Accounting Command (JPAC),” April 26, 2013. *USPACOM IG assessed and found deficiencies in records management, information assurance, certification and accreditation, command support, and information and communication security for which they made recommendations.*

**CAPE**

“Organizational Structure Review of the Personnel Accounting Community,” March 28, 2014. *The report assessed the organizational structure, processes, and metrics of the DoD Personnel Accounting Community. CAPE identified areas of duplication, analyzed the past conflict accounting community resources, provided the pros and cons of unifying JPAC/DPMO into a single agency with a proposed organizational structure, ID process, metrics for the new organization and subcomponent organizations, and made additional business process improvement recommendations.*

**CRS**

RL33452, “POWs and MIAs: Status and Accounting Issues,” June 1, 2006. *The report discussed the controversy surrounding the fate of U.S. prisoners of war and service members missing in action from past conflicts.*

**IDA**

IDA Document D-5178, “Assessment of the Report on Joint Prisoner of War/Missing in Action (POW/MIA) Accounting Command’s Information Value Chain,” May 2014. *The For Official Use Only report provides an independent assessment of the JPAC’s IVC report. IDA was asked by DPMO to provide this assessment on the main assertions, the validity of the data, the recommendations, actions taken since the report was drafted, IDA’s assessment of the effectiveness of those actions, and additional recommendations if warranted.*

IDA Paper P-4478, “Assessment of DoD’s Central Identification Lab and the Feasibility of Increasing Identification Rates,” June 2009. *The report discussed IDA’s review of JPAC’s current structure, resources, assets, and physical location of the Central Identification Laboratory. The IDA recommended that JPAC improve the communication of expectations and the status of pending cases; selectively employ a broader range of DNA methods for identification; adopt a community-wide approach to increase family reference sample collection; fund research and development on new*

*identification methods; provide ample examination table space in the new CIL facilities; create a human capital strategy and plan for the CIL scientific staff; rebalance the personnel mix at the CIL to make more productive use of scientific talent; delegate authority for preparing identification memos; develop and assess a plan for a near-term initiative focused on pending Korean War cases; and create a long-term mission execution plan.*

IDA Document D-3267, "Accounting Mission Organization Study," May 2006. *The IDA identified and analyzed organizational changes that could improve the effectiveness and efficiency of the POW/MIA accounting community's work. The IDA provided recommendations to address deficiencies in policy, operations, identifications, support functions, public affairs, congressional liaison, information technology, and an overarching organizational component.*

IDA Paper P-4025, "Assessing the U.S.-Russia Joint Commission on POW/MIAs," August 2005. *The report discussed the U.S.-Russia Joint Commission and the Joint Commission Support Directorate's accomplishments, challenges, and effectiveness. The IDA provided recommendations for structural and process changes to enhance the efficiency and effectiveness of their work. The IDA concluded that the continued existence of the Commission would benefit the overall U.S. accounting mission of ascertaining the fate of POW/MIAs.*

IDA Paper P-4007, "Life Sciences Equipment Laboratory (LSEL) and Joint POW/MIA Accounting Command (JPAC) Relationship Study: Final Report," July 2005. *The IDA provided an assessment of the quality, results, and effectiveness of special support services provided by LSEL to JPAC. The IDA analyzed the timeliness and quality of reports submitted, capability to provide timely support to JPAC Life Support Investigators, and the ability to adequately address questions of fate determination with regard to U.S. service personnel missing in action. The IDA provided recommendations to improve their lack of communication and inattention to building and maintaining a working relationship.*

IDA Paper P-3779, "Interim Report on Interagency National Personnel Recovery Architecture," July 2003. *The IDA was tasked to describe the national personnel architecture, develop a strategic vision for personnel recovery, identify shortfalls and gaps in the current National Personnel Recovery Architecture, and identify alternatives to improve the national architecture. The IDA recommended that the policy and planning implications of such a broadening of personnel recovery obligations be considered in advance of future incidents.*

## Appendix C

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### Organizations Contacted and Visited

We visited, contacted, or conducted interviews with officials (or former officials) from the following U.S. organizations, veterans service organizations, and foreign organizations:

#### ***U.S. Organizations***

##### *U.S. Congress*

House of Representatives Committee on Armed Services

Senate Committee on Armed Services

Senate Committee on Homeland Security and Governmental Affairs

##### *Department of Defense*

Office of the Under Secretary of Defense for Policy

Office of the Under Secretary of Defense for Personnel and Readiness

Office of Cost Analysis and Program Evaluation

U.S. Pacific Command (Honolulu, Hawaii)

U.S. European Command, Sustainment and Readiness Office  
(Stuttgart, Germany)

U.S. Army Europe, Theater Mortuary Affairs Office (Wiesbaden, Germany)

U.S. Forces Korea, Casualty and Mortuary Affairs Office (Seoul, South Korea)

Armed Forces Medical Examiner/Armed Forces DNA Identification  
Laboratory

U.S. Air Force Life Sciences Equipment Laboratory

Defense Prisoner of War/Missing Personnel Office

Joint POW/MIA Accounting Command:

- Joint POW/MIA Accounting Command Headquarters (Honolulu, Hawaii)
- Central Identification Laboratory Annex (Offutt Air Force Base, Nebraska)
- Detachment One (Thailand)

- Detachment Two (Vietnam)
- Detachment Three (Laos)
- Korean Forward Element (Seoul, Korea)
- U.S. European Command JPAC Liaison Officer (Miesau Army Depot, Germany)

Service Casualty Offices

### *Department of State*

U.S. Embassy Bangkok:

- Deputy Chief of Mission
- Defense Attaché (Thailand)
- Defense Attaché (Burma)

U.S. Embassy Hanoi:

- Deputy Chief of Mission
- Political Affairs Counselor
- Defense Attaché

U.S. Embassy Vientiane:

- U.S. Ambassador
- Political Affairs Counselor
- Defense Attaché

### *Other U.S. Organizations*

National Archives and Records Administration

### ***Veterans Service Organizations***

Veterans of Foreign Wars

### ***Foreign Organizations***

Ministry of National Defense Agency for Killed in Action Recovery and Identification (South Korea)

United Nations Command, Military Armistice Commission (Seoul, South Korea)

## Appendix D

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### Policies

1. **Sections 1501-1513, Title 10, United States Code (10 U.S.C. § 1501-1513 [2013]).** This requires accounting for personnel unaccounted for from World War II through the Gulf War, plus any other conflicts designated by the Secretary of Defense. Additionally, the law requires that the accounting community increase its capacity and capability in order to account for 200 missing persons. Further, the Deputy Assistant Secretary of Defense for POW/Missing Personnel Affairs is designated as having responsibility for policy, control, and oversight within DoD of the entire process for investigation and recovery of missing persons.
2. **Section 1471, Title 10, United States Code (10 U.S.C. § 1471 [2011]).** This states that under the regulations prescribed by the Secretary of Defense, the Armed Forces Medical Examiner may conduct a forensic pathology investigation to determine the cause or manner of death of a deceased person if such an investigation is determined to be justified under circumstances described in subsection (b), including instances in which the identity of the deceased is unknown. The investigation may include an autopsy of the decedent's remains and is justified when the identity of the decedent is unknown.
3. **DoD Directive 5110.10, "Defense Prisoner of War/Missing Personnel Office (DPMO)," September 21, 2005.** DoD Directive 5110.10 establishes the roles and responsibilities of the Defense POW/Missing Personnel Office. DPMO is established under the authority, direction, and control of the Under Secretary of Defense for Policy through the Assistant Secretary of Defense for International Security Affairs.
4. **DoD Directive 2310.07E, "Personnel Accounting—Losses Due to Hostile Acts," August 21, 2007.** DoD Directive 2310.07E states that accounting for personnel lost as a result of hostile acts is of the highest priority. This directive also establishes the roles and responsibilities of certain organizations within the accounting community.
5. **DoD Instruction 3001.03, "Accounting for Personnel Lost in Past Conflicts—The Armed Forces Identification Review Board (AFIRB)," March 14, 2008.** This instruction states that accounting for personnel lost as a result of hostile acts is a matter of national priority. DoD shall implement timely and effective policy and procedures to enhance personnel accounting operations, determine and report accurately the status of those who are missing or unaccounted for, and provide current information to appropriate family members.



6. **DoD Directive 1300.22E, “Mortuary Affairs Policy,” May 25, 2011.** This directive provides overarching policy guidance for Joint Publication 4-06, which establishes tactics, techniques, and procedures for mortuary affairs in joint operations.
7. **Joint Publication 4-06, “Mortuary Affairs”, October 12, 2011.** This publication provides joint doctrine for mortuary affairs support in joint operations. It outlines procedures for the search, recovery, evacuation (to include tracking of human remains), tentative identifications, processing, and/or temporary interment of human remains. This publication addresses both the DoD’s mortuary affairs responsibilities in regards to civil support duties under Commander, U.S. Northern Command and to the other geographic combatant commanders. It further addresses decontamination procedures for handling contaminated human remains and provides for the handling of personal effects of deceased and missing personnel.
8. **DoD Instruction 2310.mm, “Locating, Recovering, and Identifying Remains of Missing Persons After Hostilities Have Ceased,” November 2013 [DRAFT].** This instruction implements policy and establishes policy, assigns responsibilities, and provides guidance for: locating, recovering, and identifying remains of unaccounted for DoD personnel from World War II, the Cold War, Korean War, Indochina War, and Persian Gulf War.
9. **Joint Federal Travel Regulations Volume 1, “Uniformed Service Members,” October 1, 2012.** This regulation establishes policy for per diem, travel and transportation allowances, relocation allowances, and certain other allowances of Uniformed Service Active Duty and Reserve Component members.
10. **Joint Travel Regulations Volume 2, “Department of Defense Civilian Personnel,” October 1, 2012.** This regulation establishes policy for per diem, travel, and transportation allowances; relocation allowances; and certain other allowances of DoD civilian employees and civilians who travel using DoD funding.
11. **DoD Financial Management Regulation 7000.14-R, Volume 9, “Travel Policy,” June 2013.** This volume provides supplemental instructions on the payment of allowances authorized by the Joint Federal Travel Regulations and the Joint Travel Regulations. Key chapters include chapter 2, “Defense Travel System,” August 2011, and chapter 5, “Temporary Duty Travel,” February 2013.
12. **Office of Management and Budget Circular A-123, “Management’s Responsibility for Internal Control,” December 21, 2004.** The circular defines management’s responsibility for internal controls in Federal agencies. Appendix C of the circular, “Requirements for Effective

Measurement and Remediation of Improper Payments,” August 10, 2006, enacts and provides guidance on implementation of several provisions of law aimed at improving the integrity of the Government’s payments and the efficiency of its programs and activities.

13. **DoD Travel Management Office, “Defense Travel Administrator’s Manual,” December 20, 2013.** This manual provides guidance for administrators to set up, control, and update their organization’s Defense Travel System structures.
14. **U.S. Pacific Command, “Local Business Rules Guide for the Defense Travel System,” March 1, 2007.** This guide provides guidance regarding travel using Defense Travel System and the Government Travel Charge Card. Subordinate commands should use the guide as a baseline to develop their own business rules for implementation of Defense Travel System.
15. **JPAC Instruction 4650.1, “Travel Management Control,” November 7, 2005.** This instruction establishes policy and procedures for temporary duty travel for JPAC personnel.

## Appendix E

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### Assessment Initiation

Three letters of request regarding concerns with the past conflict accounting community performance sent to the DoD OIG initiated this assessment. The memos are as follows: Senator McCaskill, Congresswoman Speier, and former DoD USD(P) Miller.

Congresswoman Speier's July 2013 memo on behalf of the House Armed Services Committee members requested the DoD OIG conduct an audit of JPAC and its processes, including whether foreign travel for investigations was properly authorized, the proficiency of JPAC's processes for gathering remains used for identification, the accuracy and quality of JPAC's tools for conducting investigations and collecting evidence, whether the internal report [the Cole IVC] was properly handled, and any additional matters the IG considers to be within the scope of an audit.

In a September 2013 letter, Senator McCaskill requested that the DoD OIG conduct a review of the accounting community's work environment and procedures for responding to employee complaints as part of our DoD Accounting Community assessment. This is due to the fact, that in preparation for the committee's August 2013 hearing on POW/MIA accounting, they received allegations from numerous current and former employees describing JPAC as a hostile work environment and that managers/leaders had engaged in systemic retaliation and discrimination against whistleblowers.

The memo from USD(P) requests the DoD OIG immediately initiate an investigation into the Department's practices regarding accounting for missing/fallen personnel from past conflicts, taking into account recent reports alleging waste, abuse, and other deficiencies relating to the administration of programs carried out by JPAC and DPMO. The memo requests the DoD OIG consider any reports prepared by the U.S. Pacific Command Inspector General, the Government Accountability Office, and the DoD OIG Hotline, specifically the careful consideration of Dr. Paul Cole's IVC report, the allegations contained in the email from Dr. Patty O'Grady, and allegations contained in any other sources alleging waste or mismanagement regarding either JPAC, DPMO, or any of their senior officials. The memo also requested the DoD OIG coordinate the investigation with the review being undertaken by the DoD Cost Analysis and Program Evaluation organization.

## Appendix F

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### National Defense Authorization Acts

The National Defense Authorization Act (NDAA) contains directive statutory language for the DoD, and as such for the Secretary of Defense, with respect to responsibilities for accounting of missing personnel. The first accounting organization was formed in 1973 and the accounting community has evolved over the years to its present day structure and responsibilities.

The key relevant NDAA years are 1996, 2010, and 2014. The 1996 NDAA significantly changed Title 10 of the United States Code (sections 1501-1513) and most of the language remains in the current version. The 2010 NDAA established the 200 remains identified per year goal. The 2014 NDAA added a specific requirement directing the Secretary of Defense to report to Congress on the accounting community within 6 months of the official publishing of the NDAA in February 2014.

# Management Comments

## Secretary of Defense Comments



SECRETARY OF DEFENSE  
1 000 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1000

SEP 23 2014

MEMORANDUM FOR INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE  
ATTN: DEPUTY INSPECTOR GENERAL, SPECIAL PLANS  
AND OPERATIONS

SUBJECT: Assessment of the Prisoner of War/Missing in Action Accounting Community  
(Project No. D 2014-D00SPO-0073)

Thank you for the opportunity to respond to the comments and recommendations in the Office of the Inspector General of the Department of Defense draft assessment. My response has been coordinated with the Chairman of the Joint Chiefs of Staff and Under Secretaries for Policy; Personnel and Readiness; and Acquisition, Technology and Logistics.

I appreciate the work you and your office did in response to the Under Secretary of Defense for Policy's (USD(P)) request for examination of the Department's structure for past conflict accounting and allegations of misconduct of Components involved in prisoner of war/missing in action (POW/MIA) issues. Your assessment was essential to my decision to reform how the Department operates in this area and continues to inform planning and implementation.

I concur with recommendations 1.a, 8.a, and 12 of the draft report. The mission and mission statement of the new Defense Agency will be included in the Agency's chartering directive, which the Deputy Secretary of Defense will approve. The implementation team will assess and work to correct management deficiencies to ensure strong leadership of the new Agency.

I concur with recommendation 10.a of the draft report with one exception, which is that the USD(P) should lead the manpower review vice the USD for Personnel and Readiness (P&R). The USD(P) is best positioned to fulfill this task in collaboration with the USD(P&R). As directed by the Deputy Secretary of Defense in May, the USD(P) is responsible for developing a detailed implementation plan that will address the mission, mission statement, and workforce structure of the new Defense Agency, and such a study would assist in that endeavor.

Thank you.

cc:  
DepSecDef



OSD007856-14

## Under Secretary of Defense for Policy Comments



POLICY

UNDER SECRETARY OF DEFENSE  
2000 DEFENSE PENTAGON  
WASHINGTON, DC 20301-2000

JUL 21 2014

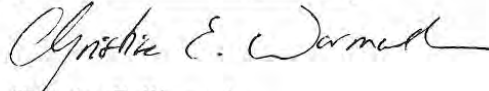
MEMORANDUM FOR DEPARTMENT OF DEFENSE DEPUTY INSPECTOR  
GENERAL, SPECIAL PLANS AND OPERATIONS

SUBJECT: Assessment of Prisoner of War/Missing in Action Accounting Community

Thank you for the opportunity to respond to the Office of the Inspector General Report, D2014-D00SPO-0073. I appreciate the work you and your office did in response to Dr. Miller's request for examination of the Department's structure for past conflict accounting and allegations of misconduct at components involved in POW/MIA issues. Your assessment was essential to the Secretary's decisions on reforming how the Department operates in this area, and continues to inform implementation planning.

Detailed comments on the report are enclosed. The point of contact for this action is

██████████ at ██████████ or ██████████



Christine E. Wormuth

Attachment:  
As stated



## Under Secretary of Defense for Policy Comments (cont'd)

**RECOMMENDATION 1.b:** *In support of the Secretary of Defense-directed reorganization, the Under Secretary of Defense for Policy should task the Director of the new Defense agency to conduct a comprehensive financial review, ensuring that all mission requirements are fully analyzed and incorporated into future funding requests.*

- **USD(P) RESPONSE:** The Under Secretary of Defense for Policy (USD(P)) concurs with this recommendation.

In response to guidance issued by the Secretary of Defense on March 25, 2014, to reorganize the mission of accounting for missing personnel from previous wars, USD(P) established the Personnel Accounting Consolidation Task Force (PACT) to plan and implement the transformation of the culture, structure, and processes involved in how DoD conducts activities related to missing personnel, including the establishment of a new Defense Agency as directed by the Secretary of Defense. PACT is conducting a comprehensive analysis of all mission requirements to ensure they are accounted for in all future funding requests for the new Defense Agency.

Consistent with the SecDef's direction, the new Defense Agency will have oversight of all personnel accounting resources and will ensure that resource requirements are fully aligned with and support mission requirements. The funding for the mission will be executed from a single budget line, allowing for all requirements to be equally vetted and resourced. Additionally, the new Defense Agency will operate under a single, unified chain of command that will eliminate redundancies, implement policy, and efficiently allocate resources. PACT is working with OUSD(C) and others to ensure the new Defense Agency is audit ready.

**RECOMMENDATION 2.a:** *The Under Secretary of Defense for Policy, task the Director of the new Defense agency to develop a strategic plan for the MIA accounting community.*

- **USD(P) RESPONSE:** USD(P) concurs with this recommendation. The new Defense Agency will develop and implement a strategic plan to achieve focus on mission priorities while looking to the future and incorporating mechanisms for ongoing organizational improvement, improved efficiency, and mission effectiveness.

**RECOMMENDATION 2.b:** *In support of the Secretary of Defense-directed reorganization, the Under Secretary of Defense for Policy should task the Director of the new Defense agency to define goals, objectives, metrics, milestones, and an end-state as well as "sunset" criteria for the respective sub-missions of the MIA accounting community.*

## Under Secretary of Defense for Policy Comments (cont'd)

- **USD(P) RESPONSE:** USD(P) concurs with this recommendation. The new Defense agency's strategic plan will define goals, metrics, and milestones to measure mission effectiveness.

As part of the personnel accounting community reorganization, PACT is conducting a comprehensive analysis of DoD's personnel accounting mission, and will prescribe milestones and metrics to measure progress and effectiveness for the new Defense Agency. PACT is taking a holistic approach to developing objectives and metrics for measuring success that are focused on family satisfaction, as directed by the Secretary of Defense. New metrics will account for the total effort of the personnel accounting enterprise. As the IG report notes, the mission of accounting for missing personnel from past conflicts cannot and should not continue in perpetuity; thus, PACT and the new Defense Agency will establish criteria for completion of the personnel accounting mission.

**RECOMMENDATION 4:** *The Under Secretary of Defense for Policy, task the Director of the new Defense agency to establish standard operating procedures for accounting community organizations where they do not exist, and review and revise as needed all existing standard operating procedures.*

- **USD(P) RESPONSE:** USD(P) concurs with this recommendation. Structural change is necessary but not sufficient to accomplish the Secretary's intent and the recommendations identified by the DoD IG. New processes that emphasize responsiveness to families and streamlined decision making are required. Many existing processes will likely be found to be obsolete.

PACT is collecting Standard Operating Procedures (SOPs) from all entities within the accounting community for a thorough SOP review. All SOP's will be reviewed and updated, eliminated, or reissued. Where SOPs do not exist, they will be created and implemented. The new Defense Agency's SOPs will be written so as to ensure that all personnel accounting efforts are coordinated in support of the new Defense Agency's mission.

**RECOMMENDATION 7.a:** *In support of the Secretary of Defense-directed reorganization, the Under Secretary of Defense for Policy should task the Director of the new Defense agency to develop and implement policy criteria for addressing who among the missing personnel are realistically recoverable and appropriately re-designate a category for personnel determined to be non-recoverable, especially those lost at sea.*

- **USD(P) RESPONSE:** USD(P) concurs with this recommendation. Work already underway at JPAC and DPMO can be incorporated into the new Defense Agency. DPMO has proposed new categories to support research and communication to families.

**RECOMMENDATION 7.b:** *In support of the Secretary of Defense-directed reorganization, the Under Secretary of Defense for Policy should task the Director of the*



## Under Secretary of Defense for Policy Comments (cont'd)

*new Defense agency to direct the service casualty offices inform the families of any change in status for service members determined to be non-recoverable.*

- **USD(P) RESPONSE:** USD(P) concurs with this recommendation. The responsibilities of the Service Casualty Officers (SCO's) will remain with the Services, but the new Defense Agency will work closely with the SCO's and the Services to ensure that the families are properly notified of all changes in the status of missing personnel, including those determined to be non-recoverable. Improving communication with the families of missing personnel is a point of emphasis in the reorganization effort, and the new Defense Agency will make ongoing communication with the families a top priority.

**RECOMMENDATION 8.b:** *If Congress makes the legislative change recommended in 8.a [that Congress amend 10 U.S.C. §1509 to authorize the use of circumstantial evidence, absent any human remains, to account for personnel who are currently designated as missing] the Under Secretary of Defense for Policy should task the Director of the new Defense agency to develop guidance governing when and how the use of credible circumstantial evidence can be used to make identifications.*

- **USD(P) RESPONSE:** USD(P) concurs with this recommendation. If there is a change to the law, the Director of the new Agency will be tasked to develop guidance regarding when and how credible circumstantial evidence may be used to make identifications.

**RECOMMENDATION 9.a:** *The Under Secretary of Defense for Policy, task the Director of the new Defense agency to coordinate joint field activities with DoD civilian and military chains of command, including the appropriate Combatant Command, as well as the DoS and U.S. Embassy and host nation government before any operational deployment to a foreign country.*

- **USD(P) RESPONSE:** USD(P) concurs with this recommendation. Consistent with OSD practices, planning and execution efforts of joint field activities must be fully coordinated with other DoD entities, Combatant Commands, DoS, the cognizant U.S. Embassy, and other governments. The new Defense Agency will coordinate joint field activities with DoD civilian and military chains of command, including the appropriate Combatant Command, as well as the DoS and U.S. Embassy and host nation government before any operational deployment to a foreign country. The new Defense Agency also will work closely with OUSD(P) regional offices to ensure appropriate coordination of activities.

**RECOMMENDATION 9.b:** *The Under Secretary of Defense for Policy, task the Director of the new Defense agency to consider requesting host nation governments to develop their internal capability to support U.S. recovery operations within their countries.*

## Under Secretary of Defense for Policy Comments (cont'd)

- **USD(P) RESPONSE:** USD(P) concurs with this recommendation. Upon the establishment of the new Defense Agency, its Director will be tasked to consider requesting host nation governments to develop their internal capability to support U.S. recovery operations within their countries.

**RECOMMENDATION 10.a:** *The Secretary of Defense, in implementing his directed reorganization should direct the Under Secretary of Defense for Personnel and Readiness to:*

- 1) *conduct a management study to identify / define functions and personnel positions required for the restructured organization.*
- 2) *ensure that position descriptions for existing and proposed personnel billets required in support of the new agency's operations eliminate duplication and redundancy, and that the grade structures are "right-sized" consistent with similar duties performed across the organization.*

- **USD(P) RESPONSE:** USD(P) non-concurs with this recommendation. The Deputy Secretary of Defense tasked the USD(P) to develop an implementation plan for the new Defense Agency and associated process and cultural changes. Management study and personnel realignments are part of this plan. Because USD(P) has responsibility for establishing the new Defense Agency, USD(P) should have primary responsibility for conducting this study in collaboration with the Under Secretary of Defense for Personnel and Readiness.

**RECOMMENDATION 10.b:** *The Under Secretary of Defense for Policy, task the Director of the new Defense agency to review the requirements for military personnel to determine the appropriate number of billets and rank structure, and the required number of joint qualifying billets.*

- **USD(P) RESPONSE:** USD(P) concurs with this recommendation. As part of the implementation plan and in coordination with OUSD(P&R) and the Joint Staff, PACT will identify the appropriate numbers of billets, rank structure, and the required number of joint qualifying billets.

Additionally, not related to the recommendations or observations section of the draft report, the Office of General Counsel notes that the summary of 10 U.S.C. Section 1471 is missing a key authority. In particular, the Armed Forces Medical Examiner has specific statutory authority to identify unknown remains. Accordingly, we recommend editing Appendix D, Policies, #2 to insert the following at the end of the second sentence, "and is justified when the identity of the decedent is unknown." The revised second sentence would read as follows: "The investigation may include an autopsy of the decedent's remains and is justified when the identity of the decedent is unknown."

## Under Secretary of Defense for Personnel and Readiness Comments



OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE  
4000 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-4000

JUL 17 2014

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL (SPECIAL PLANS AND OPERATIONS)

SUBJECT: Assessment of the Department of Defense Prisoner of War/Missing in Action Accounting Community (Project No. D2014-D00SPO-0073)

This responds to your request for management comments to the specified recommendations contained in the subject report.

**Recommendation 5 - Lack of Disinterment Policy.** The DoD lacks a department-wide disinterment policy that facilitates the identification of the remains of the thousands of U.S. service personnel killed in past wars who remain buried as “unknowns.”

Response: The Office of the Military Community and Family Policy recommends adding to the report that while the lack of clarity of policy exists, a process to request disinterments through the Services to the Army was in place. In the summer of 2012, a Lean Six Sigma study was conducted by this office to improve the quality of disinterment request packages and the efficiency of the process. To increase efficiencies, as a result of the study, the Secretary of the Army’s authority to approve, concur, or nonconcur with the disinterment request, was further delegated from the Assistant Secretary of the Army (Manpower and Reserve Affairs) to the Deputy Assistant Secretary of the Army for Military Personnel.

A draft DoD instruction on mortuary affairs has been written and includes policy on disinterments. A line-by-line review of the instruction was conducted with the Services on June 16, 2014, with invitations provided to Defense Prisoner of War/Missing Personnel Office (DPMO) and the Joint POW/MIA Accounting Command. The staffing process for the instruction is anticipated to begin by July 31, 2014.

**Recommendation 7a. – Non-recoverable Missing Service Members.** In support of the Secretary of Defense-directed reorganization, the Under Secretary of Defense for Policy should task the Director of the new Defense agency to develop and implement policy criteria for addressing who among the missing personnel are realistically recoverable and appropriately re-designate a category for personnel determined to be non-recoverable, especially those lost at sea.

Response: The Under Secretary of Defense for Personnel and Readiness is responsible for establishing categories to classify a casualty for reporting purposes based upon the casualty type and the casualty status. Recommend that Personnel and Readiness be responsible for defining a non-recoverable category. Military Community and Family Policy will be hosting a line-by-line review on July 23, 2014 of the working update to DoD Instruction 1300.18 and will address adding this new category in this instruction.

## Under Secretary of Defense for Personnel and Readiness Comments (cont'd)

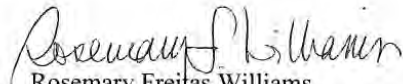
**Recommendation 10a. – Duplication of Personnel and Functions within the Accounting Community.** The Secretary of Defense, in implementing his directed reorganization should direct the Under Secretary of Defense for Personnel and Readiness to:

- 1) conduct a management study to identify/define functions and personnel positions required for the restructured organization.

- 2) ensure that position descriptions for existing and proposed personnel billets required in support of the new agency's operations eliminate duplication and redundancy, and that the grade structures are "right-sized" consistent with similar duties performed across the organization.

Response: The Deputy Secretary of Defense tasked the Under Secretary of Defense for Policy (USD(P)) to develop an implementation plan for the new Defense Agency and associated process and cultural changes. Management study and personnel realignments are part of this plan. Furthermore, because USD(P) has the responsibility for establishing the new Defense Agency, USD(P) should have primary responsibility for conducting this study but in collaboration with the OSD Servicing Human Resources Office, and not the Under Secretary of Defense for Personnel and Readiness.

Sincerely,



Rosemary Freijas Williams  
Deputy Assistant Secretary of Defense  
(Military Community and Family Policy)

## Chairman of the Joint Chiefs of Staff Comments

<b>JOINT STAFF ACTION PROCESSING FORM</b>					
CLASSIFICATION UNCLASSIFIED					
EXTERNAL SUSPENSE 27 Jun 14	STAFF SUSPENSE 8 Jul 14	ACTION NUMBER 14-02702			
TO J-5 CoS	THRU	THRU			
<b>SUBJECT</b> /O-DODIG-FA2/ Draft Report Project No. D2014-D00SPO-0073 - Assessment of the DoD Prisoner of War / Missing In Action Accounting Community					
<b>EXECUTIVE SUMMARY</b>					
1. <u>Purpose.</u> Respond to the DoD IG request <sup>1</sup> for Joint Staff and JPAC review of the draft DoD Prisoner of War / Missing in Action (POW/MIA) Accounting Community report.					
2. <u>Issue.</u> The DEPSECDEF directed the DoD IG to conduct an assessment in response to oversight requests regarding the administration and performance of the accounting community raised by USD(P), Senator McCaskill, and multiple U.S. Congressmen.					
3. <u>Bottom Line.</u> The Joint Staff should concur with comments <sup>2</sup> subject to revising recommendation 3 on page 16 to remove "Chairman of the Joint Chiefs of Staff" and replace with "Secretary of Defense."					
4. <u>Background.</u>					
a. Joint Staff J-1 (██████████ USA) recommended non-concur with recommendation 3 as only the SECDEF and not the CJCS can designate COCOMs as supporting commands to the MIA accounting mission. Per phone conversation with ██████████ (DoD IG POC, ██████████), DoD IG is receptive to this feedback.					
b. The draft report contains 12 recommendations of which the Joint Staff is responsible for number 3 and JPAC is responsible for number 11.					
5. <u>Recommendation.</u> VDJ-5 CoS approve concurrence as stated in the bottom line.					
Approve <input type="checkbox"/> //SIGNED\\\ <input type="checkbox"/> Disapprove <input type="checkbox"/> See Me <input type="checkbox"/>					
MICHAEL T. FRANKEN Rear Admiral, USN Chief of Staff for Strategic Plans and Policy					
COORDINATION					
NAME	AGENCY	DATE	NAME	AGENCY	DATE
██████████	J-5 CoS	08 Jul 14	Info Only	USN	23 Jun 14
██████████	DD-GPP	08 Jul 14	Info Only	USAF	23 Jun 14
██████████	ADD-GPP	08 Jul 14	Info Only	USMC	23 Jun 14
██████████	J-1	07 Jul 14	Info Only	USA	23 Jun 14
██████████	OCJCS/LC	26 Jun 14			
██████████	OCJCS/PA	07 Jul 14			
██████████	USPACOM	07 Jul 14			
AO;J/DIV;EXT ██████████ J-5/DD-GPP; ██████████				Date Prepared: 20 June 2014	
CLASSIFICATION			CLASSIFICATION/DECLASSIFICATION INSTRUCTIONS		
UNCLASSIFIED					

JS FORM 136 March 2013 app

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## Chairman of the Joint Chiefs of Staff Comments (cont'd)

UNCLASSIFIED  
 Comment Matrix Draft Report Project NO. D2014-D00SPO-0073 (DoD IG Draft Report)

Item #	Source	Type	Page	Para	Line	Comments	Rationale	Decision (A/R/M)
						<b>JS J1 COMMENTS ON RECOMMENDATION 3</b>		
1	JS J1	C	16	2		<p><b>Non-Concur.</b>                      The concern is with Observation #3 in that we believe the CJCS would not direct the COCOMs. Recommend removing "Chairman of the Joint Chiefs of Staff" and replacing it with "Secretary of Defense".</p>		

UNCLASSIFIED  
 Comment Matrix Draft Report Project NO. D2014-D00SPO-0073 (DoD IG Draft Report)  
 7/9/2014

## Commander, Joint POW/MIA Accounting Command Comments



**JOINT POW/MIA ACCOUNTING COMMAND**  
310 WORCHESTER AVENUE  
JOINT BASE PEARL HARBOR-HICKAM, HI 96853-5530

Ser: CofS/028-14  
5000  
9 July 2014

From: Commander, Joint POW/MIA Accounting Command  
To: Department of Defense Deputy Inspector General, Special Plans and Operations

Subj: ASSESSMENT OF THE PRISONER OF WAR/MISSING IN ACTION  
ACCOUNTING COMMUNITY


Ref: (a) Office of the Inspector General Report, D2014-D00SPO-0073

Encl: (1) JPAC DOD IG Draft Report Comment Matrix

1. In response to reference (a), the Joint POW/MIA Accounting Command's (JPAC) detailed comments are provided in enclosure (1).

2. Thank you for the opportunity to respond to the Office of the Inspector General Report, D2014-D00SPO-0073. JPAC stands ready to fully support the Secretary of Defense's decisions and improve the Department's past conflict accounting mission.

3. The point of contact for this action is [REDACTED], Chief of Staff at [REDACTED] or [REDACTED]

  
KELLY K. MCKEAGUE  
Major General, U.S. Air Force  
Commander

**"Until They Are Home"**

## Commander, Joint POW/MIA Accounting Command Comments (cont'd)

UNCLASSIFIED  
JPAC Comment Matrix Draft Report Project NO. D2014-D00SPO-0073 (DoD IG Draft Report)

Item #	Source	Type	Page	Para	Line	Comments	Rationale	Decision (A/R/M)
						<b>REQUESTED JPAC MANAGEMENT COMMENTS ON RECOMMENDATION II</b>		
1	JPAC	C	42		11a.	<b>Concur with Comment.</b> Immediate corrective action was taken when discovered. Proper year funding did exist, DFAS notified to make adjustments. Administrative error corrected and documents provided to DoD(IG) Auditor. Evident of this being an oversight versus an Anti-Deficiency Act (ADA) violation; not all orders lacked cross-year fund citation for the same mission. Preliminary review initiated, to comply with DoDR 7000.14-R to prove not an ADA.		
2	JPAC	C	42		11b.	<b>Concur with Comment.</b> Updated JPAC Instruction, DTS business rules completed to ensure compliance, 2 Jul 14.		
3	JPAC	C	42		11c.	<b>Concur with Comment.</b> DTS roles and permissions have been audited and corrective action taken. JPAC in final process of aligning the authorizer, reviewer, certifier, and travel administrator roles. During FY13 the period reviewed, all travel was approved by the JPAC Deputy Commander via separate coordination with JPAC travel section prior to approval of all travel. The Deputy Commander had oversight and control of mission and budget outside of DTS.		
4	JPAC	C	42		11d.	<b>Concur with Comment.</b> Discussed in length with DoD(IG) concerning required audits of past travel vouchers. This was also covered in discussions with PACOM/IG prior to, during, and after their April 2013 assessment of JPAC. JPAC requested assistance in completing audit. Expectation that DoD(IG) Audit would assist in completing task because JPAC lacks the personnel to accomplish a complete audit.		

UNCLASSIFIED  
JPAC Comment Matrix Draft Report Project NO. D2014-D00SPO-0073 (DoD IG Draft Report)  
7/22/2014

UNCLASSIFIED



## Acronyms and Abbreviations

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<b>AFDIL</b>	Armed Forces DNA Identification Laboratory
<b>CIL</b>	Central Identification Laboratory
<b>DASD</b>	Deputy Assistant Secretary of Defense
<b>DNA</b>	Deoxyribonucleic Acid
<b>DPMO</b>	Defense Prisoner of War/Missing Personnel Office
<b>DTA</b>	Defense Travel Administrator
<b>DTS</b>	Defense Travel System
<b>FMR</b>	Financial Management Regulation
<b>IVC</b>	Information Value Chain
<b>JPAC</b>	Joint Prisoner of War/Missing in Action Accounting Command
<b>LOA</b>	Line of Accounting
<b>LSEL</b>	Life Sciences Equipment Laboratory
<b>M&amp;P</b>	Manpower and Personnel
<b>MAKRI</b>	Ministry of National Defense Agency for Killed in Action Recovery (South Korea)
<b>MIA</b>	Missing in Action
<b>mtDNA</b>	Mitochondrial Deoxyribonucleic Acid
<b>NDAA</b>	National Defense Authorization Act
<b>OIG</b>	Office of Inspector General
<b>POW</b>	Prisoner of War
<b>R&amp;A</b>	Research and Analysis
<b>SCO</b>	Service Casualty Offices
<b>SOP</b>	Standard Operating Procedure
<b>TDY</b>	Temporary Duty
<b>USD(P)</b>	Under Secretary of Defense for Policy
<b>USD(P&amp;R)</b>	Under Secretary of Defense for Personnel and Readiness
<b>VNOSMP</b>	Vietnamese Office for Seeking Missing Persons



# **Whistleblower Protection**

## **U.S. DEPARTMENT OF DEFENSE**

*The Whistleblower Protection Enhancement Act of 2012 requires the Inspector General to designate a Whistleblower Protection Ombudsman to educate agency employees about prohibitions on retaliation, and rights and remedies against retaliation for protected disclosures. The designated ombudsman is the DoD Hotline Director. For more information on your rights and remedies against retaliation, visit [www.dodig.mil/programs/whistleblower](http://www.dodig.mil/programs/whistleblower).*

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