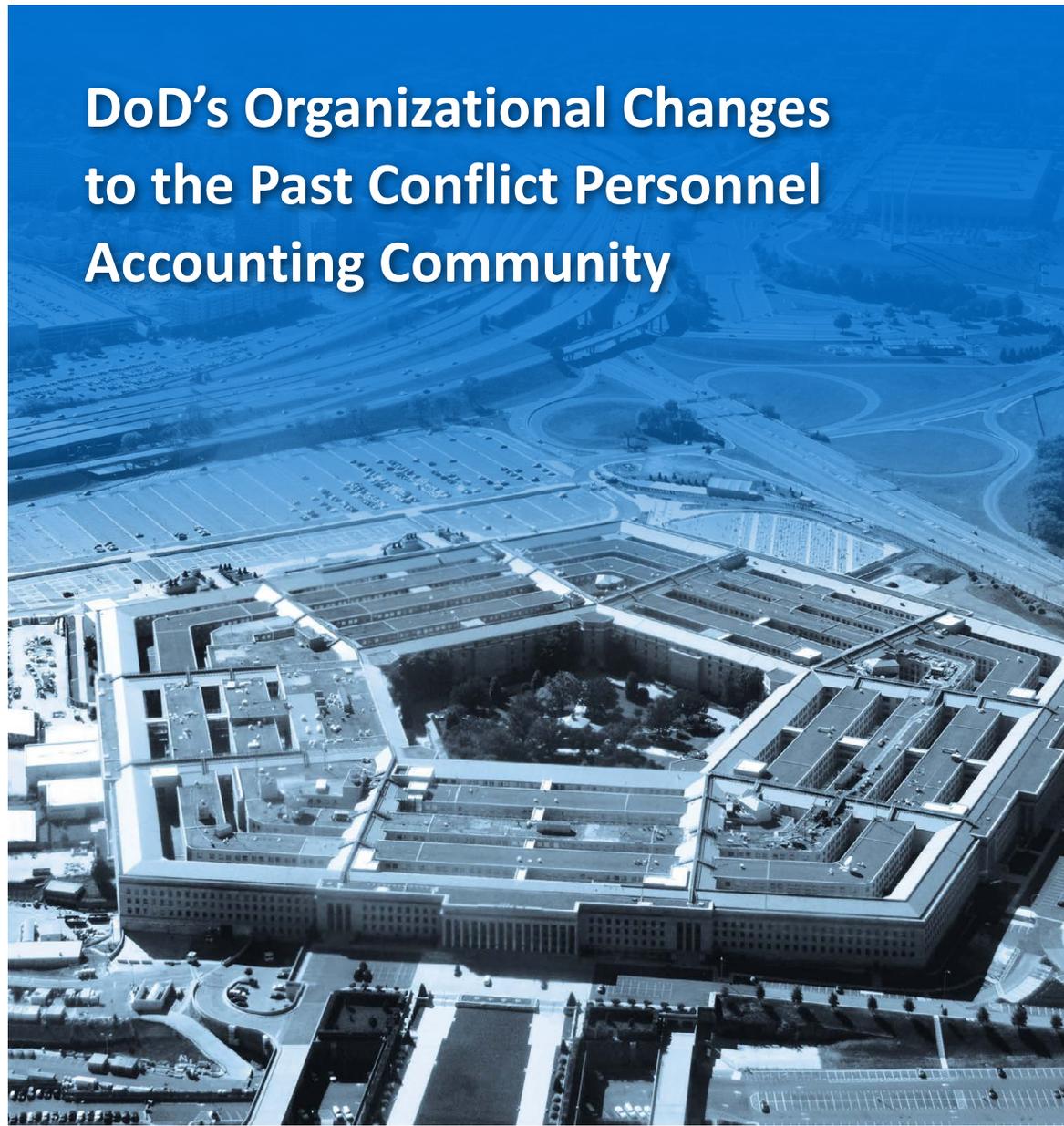




INSPECTOR GENERAL

U.S. Department of Defense

JULY 18, 2018



DoD's Organizational Changes to the Past Conflict Personnel Accounting Community

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE





Results in Brief

DoD's Organizational Changes to the Past Conflict Personnel Accounting Community

July 18, 2018

Objective

Our objective was to evaluate the Department's implementation of prior DoD OIG recommendations and Secretary of Defense-directed organizational changes to the past conflict personnel accounting community, which resulted in the formation of the Defense POW/MIA Accounting Agency (DPAA).¹

Background

Before 2015, three distinct organizations within the DoD were responsible for the past conflict personnel accounting mission: the Defense Prisoner of War/Missing Personnel Office, the Joint Prisoner of War/Missing in Action Accounting Command, and the Life Sciences Equipment Laboratory. In January 2015, the Secretary of Defense consolidated these three organizations into DPAA. The mission of DPAA is to lead the national effort to account for missing DoD personnel from past conflicts; to provide family members the available information concerning the loss incident and search recovery efforts; and to provide the current status of unaccounted-for DoD personnel.

Findings

Since DPAA's creation in 2015, the DoD and DPAA have made significant progress in implementing prior recommendations from the DoD OIG and from the Under Secretary of Defense for Policy. Specifically, the DoD issued updated guidance about disinterring unknowns for the purpose of identification,

¹ The official name of the new agency includes the acronym POW/MIA, which abbreviates Prisoner of War/Missing in Action.

Findings (cont'd)

and DPAA developed new policies and procedures for case management, agency-wide performance assessments, and partnership arrangements with private organizations.

Of the 21 prior DoD OIG recommendations that we evaluated, 15 were closed, and 6 remained open. The recommendations that remain open relate to the establishment of DPAA's standard operating procedures, DoD disinterment policy, DPAA guidance for service casualty offices regarding cases classified as non-recoverable, updating DPAA's personnel billets, and deficiencies in DPAA's travel processes. In addition, we made three new recommendations.

Of the nine prior Secretary of Defense-approved recommendations that we evaluated, six were closed and three remained open. The recommendations that remain open relate to the establishment of agency performance metrics, implementation of the new case management system, and DoD policy regarding burials at sea.

As a result of our evaluation we made six new recommendations related to items in the original Secretary of Defense-approved recommendations.

Moreover, our current evaluation identified the following areas for additional improvement:

1) **Fullst Possible Accounting:**

Since the end of the Vietnam conflict, the commonly understood mission of the past conflict personnel accounting community is to achieve "fullest possible accounting."

However, the DoD and accounting community's past attempts to define "fullest possible accounting" have been inconsistent, such that the meaning of the term remains open to stakeholder interpretation.

Without a clear definition of "fullest possible accounting," DPAA's external stakeholders expect differing results relating to identification of the missing based on their own understandings of the term.



Results in Brief

DoD's Organizational Changes to the Past Conflict Personnel Accounting Community

Findings (cont'd)

2) Agency Goals and Mission End-State:

As prescribed by law, an individual missing from a past conflict can be considered “accounted for” only if that person’s biological remains are recovered and identified. More than half of those missing from past conflicts are categorized as non-recoverable, meaning that there is a negligible potential for recovery of remains.

This limited definition of accounted for is not explicitly reflected in DPAA’s current mission and operational strategies, and should be incorporated into the agency’s long-term goals and proposed mission end-state.

3) Organizational Structure:

The accounting community reorganization in 2014-2015 resulted in the personnel and facilities from the previous organizations remaining generally intact. The Defense Prisoner of War/Missing Personnel Office, located in Virginia, became DPAA East, and the Joint Prisoner of War/Missing in Action Accounting Command, located in Hawaii, became DPAA West.

Although the creation of DPAA consolidated the functions of the accounting community into one agency, DPAA East and DPAA West have retained much of their distinct organizational cultures related to mission operations and procedures.

Additionally, we found that DPAA’s military life support material (non-biological) analysis capabilities are underused and not fully incorporated into DPAA’s organizational processes for identification of remains.

4) Agency Travel Program:

A DPAA internal audit found that the agency had not resolved several recommendations identified in prior DoD OIG and Naval Audit reports relating to temporary duty travel.

In addition, an ongoing deficiency resulted in junior DPAA travel clerks assuming personal financial liability for travel vouchers rather than the appropriate agency supervisor.

We determined that DPAA is updating policies and procedures that, when fully implemented, should resolve travel findings from prior audits and prevent future deficiencies.

5) Resource Allocation:

DPAA spends the majority of its operational budget on Vietnam War cases in Southeast Asia, sometimes at the expense of opportunities outside of Southeast Asia and other past conflicts.

DPAA has not clearly identified or communicated this prioritization of resources for Vietnam cases to stakeholders, resulting in the perception of unequal commitment to each conflict.

6) Strategic Partnerships:

DPAA has implemented a policy promoting partnership programs that leverage the expertise and resources of non-federal and private entities.

However, staff from both DPAA and partner organizations suggested that the program lacks clear and consistent guidance and implementation from DPAA program officials.



Results in Brief

DoD's Organizational Changes to the Past Conflict Personnel Accounting Community

Recommendations

We recommend that the Director of the Defense Prisoner of War/Missing in Action Accounting Agency:

- Clearly define “fullest possible accounting” and align the definition with corresponding DPAA goals, strategies, metrics, and mission end-state.
- Review and modify DPAA's organizational structure to continue to improve operational control, develop consistent agency processes, and unify agency functions and personnel.
- Enforce agency travel guidance to ensure compliance with DoD travel policies.
- Update organizational goals, review resource allocation, and disclose operational priorities.
- Develop and disseminate updated guidance for collaboration with partner organizations.

Management Comments and Our Response

The Director of DPAA generally agreed with our recommendations related to “fullest possible accounting,” the agency’s travel program, resource allocation, and strategic partnerships. The Director’s comments highlighted internal policy revisions and updated processes that addressed DPAA’s implementation of our recommendations.

These recommendations are resolved, but will remain open pending our receipt of DPAA’s updated policies.

However, the Director of DPAA disagreed with our recommendations to review and modify the agency’s organizational structure, and to reevaluate the roles and responsibilities of the Life Sciences Equipment Laboratory. The Director stated that DPAA’s current organizational structure does not create separate organizational cultures, nor does it prevent unity of effort. He pointed out the unexpected year-long gap between the departure of his predecessor and his arrival as a contributing factor to a perceived lack of unity. In addition, the Director stated that DPAA’s Life Sciences capabilities are used regularly in agency operations, and that they contribute significantly to case analyses.

We believe that the comments provided by the Director of DPAA do not fully address the specifics of these two recommendations. Therefore these recommendations are unresolved. We request that the Director of DPAA respond to the final report with an outline of planned steps to decrease the perceived separation between former JPAC and DPMO employees. We also request that he provide evidence of routine use of the Life Sciences Equipment Laboratory in ongoing identification cases. We request this information no later than August 22, 2018.

Recommendations Table

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Director, Defense POW/MIA Accounting Agency	4, 5	1, 2, 3, 6, 7, 8, 9	

Please provide Management Comments by August 22, 2018.

Note: The following categories are used to describe agency management’s comments to individual recommendations.

- **Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed** – OIG verified that the agreed upon corrective actions were implemented.



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

July 18, 2018

MEMORANDUM FOR DIRECTOR, DEFENSE POW/MIA ACCOUNTING AGENCY

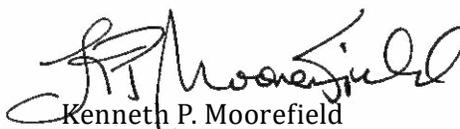
SUBJECT: Evaluation of DoD's Organizational Changes to the Past Conflict Personnel
Accounting Community (Report No. DODIG-2018-138)

We are providing this report for information and action, as appropriate. We conducted this evaluation from June 2017 through April 2018 in accordance with the "Quality Standards for Inspections and Evaluations," published in January 2012 by the Council of the Inspectors General on Integrity and Efficiency.

We considered management comments in response to a draft of this report when preparing the final report. The Director of the Defense POW/MIA Accounting Agency has initiated or proposed actions that will address the underlying findings that generated Recommendations 1, 2, 3, 6, 7, 8, and 9. Therefore, these recommendations are resolved, but they will remain open. Recommendations 4 and 5 are unresolved. We request that the Director of DPAA respond to the final report with additional information regarding Recommendations 4 and 5, as outlined in the main body of the report, no later than August 22, 2018.

DoD Instruction 7650.03 requires that recommendations be resolved promptly; therefore, we will request an update on all open recommendations after 6 months.

We appreciate the courtesies extended to our staff. If you have any questions, please direct them to [REDACTED]


Kenneth P. Moorefield
Deputy Inspector General
Special Plans and Operations

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Introduction

In February 2017, the Office of the Secretary of Defense requested that the Department of Defense Office of Inspector General (DoD OIG) evaluate the Defense POW/MIA Accounting Agency (DPAA).² The DoD OIG conducted the requested evaluation in two phases. Phase 1 consisted of an administrative investigation addressing specific allegations about DPAA operations.³ Phase 2 was a follow-up evaluation of actions DPAA implemented in response to our report DODIG-2015-001, “Assessment of the Department of Defense Prisoner of War/Missing in Action Accounting Community,” October 17, 2014.

Objective

Our objective was to evaluate the DoD’s implementation of prior DoD OIG recommendations and Secretary of Defense-directed organizational changes to the past conflict personnel accounting community, resulting in the formation of DPAA, a new defense agency.

Background

During World Wars I and II and the Korean War, the U.S. Government deployed specialized Graves Registration Service units to recover, identify, and inter or repatriate the bodies of service members killed in battle. In July 1919, following World War I, the Department of War terminated the recovery of remains interred in temporary or semi-permanent overseas cemeteries, even though the task was incomplete. The program was placed on a “maintenance basis,” and the Graves Registration Service returned their records of the deceased to the United States and consolidated them in a directory.

After World War II, Public Law 383, May 16, 1946, provided that next of kin could apply for the repatriation of their loved ones’ remains from overseas cemeteries. In the case of unidentified remains, the Secretary of War was authorized to return them to the United States or leave them interred overseas. Public Law 368, August 5, 1947, amended the prior year’s law by authorizing the permanent burial of service members’ remains outside the continental limits of the United States. However, this law had a termination date of December 31, 1951.

² The official name of the new agency includes the acronym POW/MIA, which abbreviates Prisoner of War/Missing in Action.

³ Report No. DODIG-2018-061, “Report of Investigation: Defense POW/MIA Accounting Agency Interactions with Family Members of Corporal Joseph Hargrove, U.S. Marine Corps,” January 22, 2018.

The DoD policy of concurrent return during the Korean War required the repatriation of all service members' remains back to the United States while hostilities were ongoing, thus negating the future need to disinter remains from overseas cemeteries. However, for those soldiers that were unaccounted-for at the end of the war, strained relations between the governments of the United States and North Korea halted any efforts to recover American military remains from the Korean peninsula north of the demilitarized zone dividing the Koreas. These examples of U.S. Government action post-conflict demonstrate that the U.S. Government did not consider the recovery of remains to be a perpetual, post-conflict mission. Now, though, there is no clearly defined end-state for the past conflict personnel accounting mission.

Past Conflict Personnel Accounting Mission

The origin of the mission to account for personnel from past conflicts, as it exists today, traces back to the end of the conflict in Southeast Asia. In his 1973 speech announcing a ceasefire in Vietnam, President Nixon declared that there would be “the fullest possible accounting for all of those who are missing in action.” This marked one of the U.S. Government’s earliest commitments to achieve “fullest possible accounting” of personnel missing from past conflicts. That same year, the Central Identification Laboratory–Thailand was established to search for, recover, and identify remains of U.S. service members killed in Southeast Asia during the Vietnam conflict.

From 1973 to 2015, the personnel accounting mission and the organizations responsible for the mission have been transformed and reorganized, resulting in the establishment of DPAA.

- **1976:** The DoD relocated the Central Identification Laboratory–Thailand to Honolulu and renamed Central Identification Laboratory–Hawaii.
- **1992:** The DoD established the Joint Task Force–Full Accounting to “focus on achieving the fullest possible accounting of Americans missing as a result of the Vietnam War.”
- **1993:** The DoD created the Defense POW/Missing Personnel Office (DPMO) as the single DoD office to manage POW/MIA issues. DPMO was a DoD Field Activity located in northern Virginia under the authority, direction, and control of the Under Secretary of Defense for Policy. Its mission was to “lead the national effort to achieve the fullest possible accounting” for missing DoD personnel.

- **1996:** Congress enacted the Missing Persons Act (10 U.S.C. §§ 1501-1513), which formally added the Korean conflict and the Cold War to the accounting mission. It also defined three options for an individual to be “accounted for:” returned to U.S. control alive, visual or forensic identification of recovered remains, or another determination of a person’s status supported by credible evidence.
- **2003:** The DoD combined the Central Identification Laboratory–Hawaii and Joint Task Force–Full Accounting to form the Joint POW/MIA Accounting Command (JPAC). JPAC reported directly to the U.S. Pacific Command, with a mission to “achieve the fullest possible accounting of all Americans missing as a result of our nation’s previous conflicts.”
- **2009:** Congress amended 10 U.S.C. § 1509, further expanding the accounting mission to include World War II and the Persian Gulf War as eligible past conflicts. The amendment requires that the Secretary of Defense provide the accounting community with sufficient resources to ensure that, for covered conflicts, “at least 200 missing persons are accounted for . . . annually.” It also narrowed the definition of “accounted for,” as it applies to the annual identification goal for covered conflicts, by requiring the visual or forensic identification of recovered remains.

Prior Coverage – 2014 DoD OIG Evaluation

In 2013, members of Congress and the Under Secretary of Defense for Policy asked the DoD OIG to evaluate allegations of waste, abuse, and other management and leadership deficiencies relating to the administration of programs carried out by DPMO and JPAC. The October 2014 DoD OIG report identified multiple challenges within the accounting community, including:

- lack of a clearly defined accounting community mission and corresponding strategic plan;
- outdated, incomplete, and missing policies and guidance;
- lack of a centralized, comprehensive MIA database and broadly defined case-status categories;
- duplication of personnel and functions between DPMO and JPAC; and
- employee allegations of misconduct.⁴

The OIG report included 21 recommendations. We include in this report a list of these recommendations, their status, and a brief summary of actions taken by the DoD in response, in addition to three new recommendations resulting from the current evaluation.

⁴ Report No. DODIG-2015-001, “Assessment of the Department of Defense Prisoner of War/Missing in Action Accounting Community,” October 17, 2014.

2014 Review by Under Secretary of Defense for Policy

In March 2014, the Under Secretary of Defense for Policy, who is responsible for policy on personnel accounting and recovery, presented the Secretary of Defense with nine recommendations to reorganize the accounting community. They were based on results of a July 2013 report by the U.S. Government Accountability Office, a March 2014 report by the DoD Office of Cost Assessment and Program Evaluation, and preliminary results from the 2014 DoD OIG evaluation.⁵ We include in this report a list of these recommendations, their status, and a brief summary of actions taken by the DoD in response, in addition to six new recommendations resulting from the current evaluation.

Defense POW/MIA Accounting Agency

Before 2015, three distinct organizations within the DoD oversaw the activities related to the accounting of missing personnel from past conflicts: DPMO, JPAC, and the Life Sciences Equipment Laboratory (LSEL). LSEL was a small group in the U.S. Air Force Agile Combat Support Directorate that analyzed recovered life sciences equipment artifacts and determined the presence and fate of associated missing personnel. These organizations reported to three different staff elements of the DoD (the Office of the Under Secretary of Defense for Policy, U.S. Pacific Command, and the Department of the Air Force), each of which had a different mission statement, organization, and operational strategy.

The Secretary of Defense addressed the lack of centralized authority within the accounting community by approving a recommendation from the Under Secretary of Defense for Policy to combine the functions of DPMO, JPAC, and LSEL into a new Defense agency. The National Defense Authorization Act for FY 2015 amended 10 U.S.C. § 1501 and required the Secretary of Defense to designate a single organization within the DoD with responsibility for DoD matters relating to missing persons from past conflicts. This requirement included accounting for missing persons whose remains had not been recovered from the conflict in which they were lost.

⁵ Government Accountability Office – 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. We include a summary of report recommendations and their status in Appendix B of this report.

Cost Assessment and Program Evaluation – “Organizational Structure Review of the Personnel Accounting Community,” March 28, 2014. This report is For Official Use Only. We include a summary of report recommendations and their status in Appendix B of this report.

On January 16, 2015, the Secretary of Defense directed the establishment of DPAA to assume responsibility of the DoD's past conflict personnel accounting duties through an execute order, "Defense Personnel Accounting Agency Continuity of Operations." DPAA reported reaching initial operational capability on January 30, 2015, and full operational capability on January 8, 2016.⁶

DPAA's mission, as established by DoD Directive 5110.10, "Defense POW/MIA Accounting Agency (DPAA)," January 13, 2017, is to:

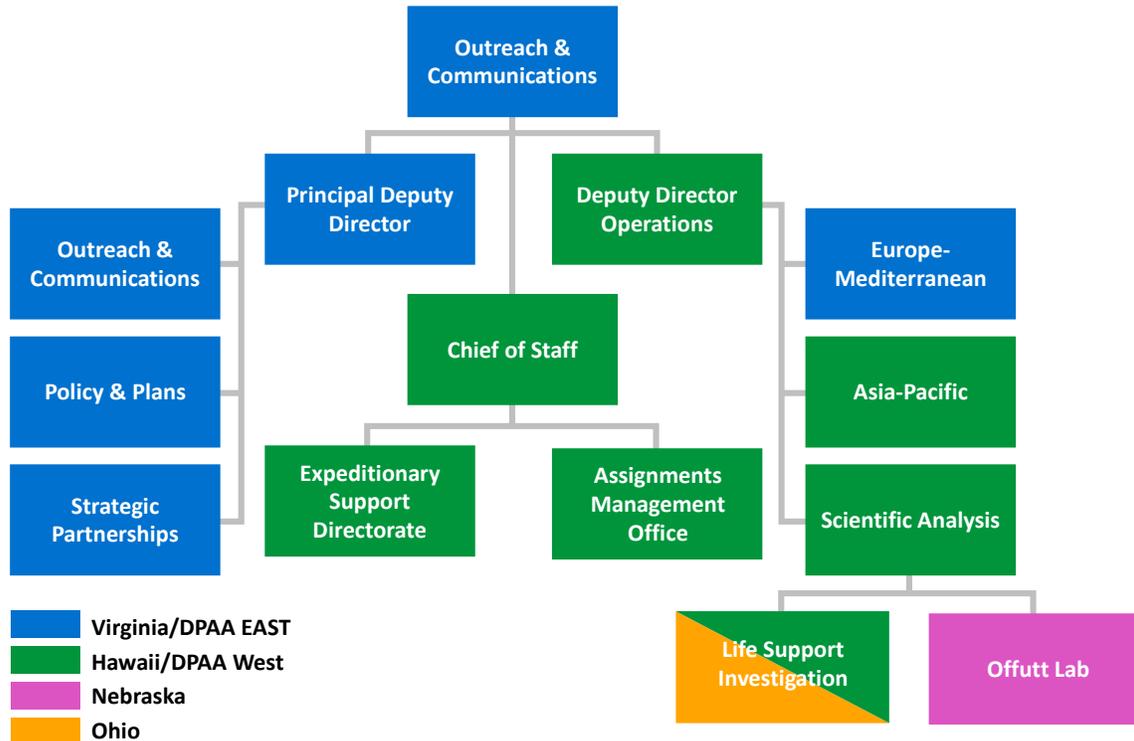
- lead the national effort to account for unaccounted-for DoD personnel from past conflicts and other designated conflicts, and
- provide the primary next of kin, family members, and the previously designated person . . . the available information concerning the loss incident, past and present search and recovery efforts of the remains, and current accounting status of unaccounted-for DoD personnel.

Operational Restructuring

Creating DPAA involved restructuring existing personnel and operations from DPMO, JPAC, and LSEL as shown in Figure 1. While realigning roles and responsibilities, the reorganization did not physically move these renamed, now-subordinate units. Facilities and personnel from DPMO remained in Crystal City, Virginia, and were renamed DPAA East. JPAC resources remained at Joint Base Pearl Harbor–Hickam in Honolulu, Hawaii, and were renamed DPAA West. The facilities and personnel from LSEL and the JPAC satellite lab remained in Ohio and Nebraska, and were renamed Life Support Investigation and the Offutt Satellite Laboratory, respectively.

⁶ The January 2015 execute order defined initial operating capability as "the consolidation of JPAC, DPMO, and LSEL activities under a single funding stream and establishment as a Defense agency under the [Under Secretary of Defense for Policy] led by a director with all requisite authorities." It defined full operational capability as "attaining full capability across the entire spectrum of personnel accounting, with all appropriate policy updates completed."

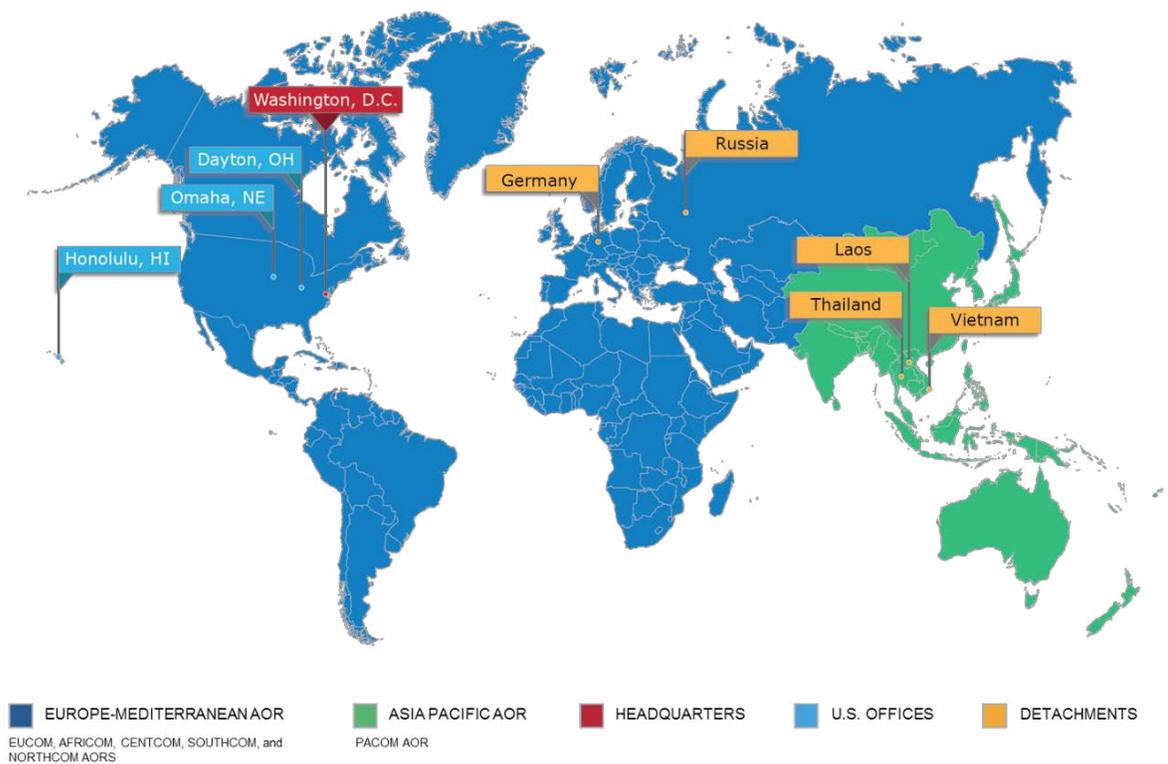
Figure 1. DPAA Organizational Chart



Source: DPAA.

Previously, JPAC’s research and analysis teams and DPMO’s operations teams were subdivided into three areas: Southeast Asia, Northeast Asia, and World War II. After merging the two agencies, these operational functions were restructured into two regional directorates, Asia-Pacific and Europe-Mediterranean, as shown in Figure 2.

Figure 2. DPAA Regional Directorate Areas of Operation



Source: DPAA.

Each directorate is headed by a senior military officer (Army or Air Force colonel or Navy captain) and comprises multi-disciplinary teams that perform operations. The multi-disciplinary teams are made up of researchers, planners, and archaeologists who conduct historical research; develop cases for investigation, excavation, and disinterment; and plan, coordinate, and conduct field operations. DPAA's Expeditionary Support Division provides the manpower and equipment for field activities employing assigned personnel and is composed almost exclusively of active-duty service members. This division trains, equips, and staffs recovery and investigation teams that deploy for both terrestrial and underwater operations.

Management Comments and Our Response

Comments by Director of DPAA

The Director of DPAA disagreed with several comments in our report, stating that:

- Our report mischaracterized the 2009 amendment to 10 U.S.C. § 1509 as restricting the definition of “accounted for” found in section 1513.
- The 2009 amendment added World War II and the Persian Gulf War as designated past conflicts, thus establishing for the first time the statutory responsibility to account for the missing from those conflicts in accordance with the definition of “accounted for,” found in section 1513.
- DPAA has no future plans to reclassify unaccounted-for individuals into “more narrowly defined, but not yet defined subcategories that reflect the possibility of recovery with greater accuracy.”

Our Response

We recognize that the 2009 amendment added World War II and the Persian Gulf War as designated past conflicts and the consequent impact on the number of missing persons for which DPAA is responsible. We also understand that 10 U.S.C. § 1513 establishes the definition of “accounted for.”

The 2009 amendment updated 10 U.S.C. § 1509, the section that applies specifically to “missing persons” from named past conflicts, which is DPAA’s mission. The amendment states that, for the purposes of ensuring that at least 200 missing persons from past conflicts are accounted for annually, “the term ‘accounted for’ has the meaning given such term in section 1513(3)(B) of title 10, United States Code.”⁷ This effectively requires the forensic identification of biological remains for the resolution of all DPAA identifications. This is relevant to our report because the requirement for the recovery of a person’s remains impacts the execution of DPAA’s mission and possible interpretations of the phrase “fullest possible accounting.”

⁷ 10 U.S.C. § 1513(3)(B) [2012] states that, with respect to a person in a missing status, the term “accounted for” means that “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.”

We deleted the reference to subcategories within the case management system in response to the Director's comments, and we updated our report text to reflect the 2019 estimated completion date for DPAA's case management system and to state the correct title of the Principal Deputy Director.

Finally, we recognize that, during the production of this final report, DPAA has continued to develop plans and processes that have resulted in improvements within the agency, and we acknowledge this progress in our response to the Director's comments.



Agency Progress, Prior Recommendations, and Current Findings

I. Agency Progress



I. Agency Progress

Since its creation in 2015, DPAA and the DoD have made significant progress implementing prior recommendations from the DoD OIG and the Under Secretary of Defense for Policy.

Disinterment

In April 2015, the Deputy Secretary of Defense directed the DoD to coordinate with the Department of Veteran Affairs for the disinterment and identification of all unknowns associated with the USS *Oklahoma* and established DoD approval thresholds for the disinterment of remains from any permanent U.S. military cemetery. To implement and broaden this guidance, the Under Secretary of Defense for Personnel and Readiness issued a directive-type memorandum in May 2016 that established DoD policy, responsibilities, standards, and procedures to disinter unknowns for the purpose of identification. Representatives from the Office of the Under Secretary of Defense for Personnel and Readiness stated that they are incorporating the interim policy, due to expire on May 5, 2018, into the updated DoD instruction on mortuary affairs. The instruction remained in draft as of October 2017.

DPAA's internal plans prioritize research efforts supporting the disinterment of unknowns from World War II and the Korean War, acknowledging that near-term increases in identifications will be "heavily reliant" on disinterment. This includes large-scale disinterment, such as efforts to identify unknowns from the USS *Oklahoma*, and internally-driven research of individual disinterment cases. These plans also identify DPAA's future need for new disinterment strategies and improved field mission activities once the bulk of the large-scale disinterment is complete.

DPAA's disinterment activities have also proven cost-effective. Costs for the disinterment mission in FY 2016 and FY 2017 represented less than 2 percent of the total budget for identification-related activities in each year, while generating 45 percent of the identifications.

Case Management System

At the time of our fieldwork in August 2017, DPAA staff were still developing and implementing a new case management system, which they expected to be fully operational by 2019. Members of the implementation team stated that, while developing the case management system, they used advanced data mining and

qualitative tools to resolve the duplication of data between DPMO and JPAC, and to link historical paper records with active case files. Once the system is operational, officials stated that the system will give DoD users access to a secure database and feed a cloud-based public portal, giving family members greater access to current case information.

Implementation team members added that other future capabilities include agency-wide content management, increased internal access to laboratory information, and business intelligence information. They stated that these capabilities are expected to facilitate DPAA's goal of maintaining consistent information and improving data quality.

It is also planned that the system will include case categorization information for each unaccounted-for individual (Active Pursuit, Under Review, Deferred, and Non-Recoverable).⁸

Assessments Management

As part of the reorganization, DPAA created the Assessments Management Division, which reports directly to the Chief of Staff. This division reviews agency-wide organizational performance and is specifically tasked to:

- determine adherence to Federal and DoD control programs,
- gather lessons learned and develop trend analyses, and
- identify potential financial efficiencies.

DPAA leadership tasked the Assessments Management Division during FY 2018 and FY 2019 to collect and analyze metrics on the performance and effect of functional processes, and then to recommend appropriate actions for improvement. During our fieldwork, the Assessments Management Division director stated that his office was still determining which types of program data will yield the most useful performance measures. They were also working with the agency's two regional directorates to standardize the collection of data, to enable accurate agency-wide assessments.

⁸ These categories are defined in DoD Directive 2310.07, "Past Conflict Personnel Accounting Policy," April 12, 2017.

Strategic Partnerships

In March 2014, the Under Secretary of Defense for Policy recommended the expansion of public-private partnerships to execute investigations and recoveries. Congress granted the DoD this authority in the National Defense Authorization Act for FY 2015. In response, DPAA created the Strategic Partnerships Directorate and developed a new policy that governs partnership arrangements with private organizations to facilitate and enhance DPAA activities.⁹

The Strategic Partnerships Director described three types of partnering models used to execute the program:

- leveraging partners' specialized capabilities and resource contributions to execute field missions, such as underwater mapping or access to marine vessels;
- funding portions of relevant research activities at academic and private institutions; and
- augmenting recovery and investigation activities by sponsoring academic field schools for students at select universities.

The Director explained that these partnerships help reduce costs for recovery missions, expand research capabilities without increasing organic staff workload, and, potentially, provide training for the next generation of DPAA employees.

⁹ DPAA Administrative Instruction 2310.10, "Implementing Regulations for Public-Private Partnerships (P3) between Defense POW/MIA Accounting Agency (DPAA) and Non-federal Entities (NFE)," January 18, 2017.



Agency Progress, Prior Recommendations, and Current Findings

II. 2014 DoD OIG Recommendations and Current Findings



II. 2014 DoD OIG Recommendations and Current Findings

Report No. DODIG-2015-001, “Assessment of the Department of Defense Prisoner of War/Missing in Action Accounting Community,” October 17, 2014, contained 21 recommendations to improve the conduct and operations of the DoD’s past conflict personnel accounting mission. In 2014, DoD management concurred with our recommendations. To evaluate the implementation of these recommendations, we reviewed DPAA and DoD policies, guidance, other relevant documentation, and management comments submitted to the DoD OIG’s Follow-up office for each recommendation. We augmented this documentary evidence with testimony we obtained from DPAA and DoD officials and external stakeholders during our fieldwork to determine the status of each recommendation.

1) DoD OIG Prior Recommendation 1.a

[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.

This recommendation is resolved and closed. The DoD published Directive 5110.10, “Defense POW/MIA Accounting Agency (DPAA),” January 13, 2017, establishing a single, comprehensive mission for the new agency. The current evaluation, though, identified potential areas for additional improvement.

While DPAA’s stated mission in the Directive does not include the phrase “fullest possible accounting,” DPAA continues to use this phrase, both internally and externally, to describe its mission. Historically, the past conflict personnel accounting mission was described as achieving “fullest possible accounting,” but the phrase has never been clearly defined by the DoD or the U.S. Government, leaving stakeholders to interpret the phrase’s meaning and DPAA’s mission according to their respective, and potentially conflicting, expectations.

“Fullest Possible Accounting”

DPAA’s current mission, as established in DoD Directive 5110.10, does not include the phrase “fullest possible accounting.” The Directive states that DPAA’s mission is to:

- a. Lead the national effort to account for unaccounted-for DoD personnel from past conflicts and other designated conflicts.
- b. Provide the primary next of kin, family members, and the previously designated person . . . the available information concerning the loss incident, past and present search and recovery efforts of the remains, and current accounting status of unaccounted-for DoD personnel.

Despite the phrase’s absence from DoD-established policy, internal DPAA documents and DPAA’s public website continue to refer to the agency’s mission as providing “fullest possible accounting for our missing personnel to their families and the nation.” DPAA’s predecessors also included “fullest possible accounting” as part of their respective organizational missions, plus the phrase is commonly quoted by external stakeholders, such as Congress, veterans’ organizations, and veterans’ families. However, despite its pervasiveness, “fullest possible accounting” is not a phrase used or defined in U.S. law or DoD policy.

Inconsistent Definition of “Fullest Possible Accounting”

Since being coined in 1973, U.S. presidents have used the expression “fullest possible accounting” when referencing U.S. Government efforts to account for POW/MIAs. Several Government organizations have tried to define or clarify the meaning of “fullest possible accounting.” However, these resulting definitions have not been consistent:

- **1989:** The Departments of Defense and State published an interagency report stating that fullest possible accounting depends upon the return of an individual alive, forensic identification of remains, or recovery circumstances that make identity clear. Fullest possible accounting also extends to obtaining all possible information concerning the fate of an individual.
- **1996:** After the enactment of the Missing Persons Act, the House Committee on National Security issued a report acknowledging that Congress has struggled to find ways to obtain the fullest possible accounting of American service members and DoD civilians listed as POW/MIA.
- **2000:** A joint DoD – Central Intelligence Agency report on POW/MIA issues stated, “[F]ullest possible accounting is defined as either verified repatriation of remains or return of a live person.”

- **2007:** The DoD directive that established policy and responsibilities for the personnel accounting community gave “fullest possible accounting” the same definition as “accounted for” established in 10 U.S.C. § 1513.¹⁰
- **2013:** The DoD drafted a directive and instruction updating the personnel accounting mission and policy. Although not issued, the documents defined “fullest possible accounting” as a phrase expressing the U.S. Government’s commitment to account for all missing personnel from past U.S. conflicts and military operations.
- **2013:** An internal JPAC strategy document defined “fullest possible accounting” as “the return of the person alive, return and forensic identification of his or her remains, or persuasive evidence that neither is possible, in which case active accounting efforts cease and the individual remains on the DoD list as unaccounted-for.”
- **2016 to 2017:** The FY 2017 to 2019 DPAA Operation Plans state that “fullest possible accounting” recognizes that the U.S. Government will make every reasonable effort to determine a person’s fate, recover and identify his or her remains, and provide family members with available information concerning the loss incident, search and recovery efforts, and current accounting status.
- **2017:** As of July 25, 2017, the draft copy of DoD Instruction 2310.cc, “Past Conflict Personnel Accounting Procedures,” discusses “fullest possible accounting” but does not define the phrase.

The word “possible” reflects an understanding that, given the nature of war and the passage of time, not all DoD personnel will return alive nor will remains be recovered and identified for all unaccounted-for DoD personnel. Families expect the USG to make every reasonable effort to achieve the release of all living prisoners of war, recover the remains of the dead, or provide an explanation why neither is possible.

Fullest possible accounting is not the same as fullest possible recovery and/or fullest possible identification.

An undated document from DPMO defines “fullest possible accounting” as the “[r]eturn of the person alive, return of his or her remains, or persuasive evidence that neither is possible, in which case active accounting efforts would cease, and the individual would remain on the DoD list as unaccounted-for.” The document states that the meaning of the phrase is “complicated,” and that the concept is important to families, yet the DoD never mandated any specific implementation of “fullest possible accounting.” It goes on to state that, as a result, the accounting

¹⁰ DoD Directive 2310.07E, “Personnel Accounting – Losses Due to Hostile Acts,” November 10, 2003 (certified current as of August 21, 2007).

community developed its own approach and focused on investigations and recoveries from the Vietnam conflict, which may no longer be appropriate since the U.S. Government added World War II and the Korean War to the accounting mission.

Stakeholder Assumptions and Expectations

Without any additional clarity, DPAA's external stakeholders have differing expectations of mission success based on their own interpretations of the phrase.

For example, statements from members of Congress indicate that some members expected the number of annual identifications to be the primary metric for progress:

- In a 2009 hearing by the House Armed Services Committee, Congressman Joe Wilson stated that the DoD averaged 76 identifications per year, a number “not consistent with a national priority of achieving fullest possible accounting.”¹¹
- In a 2013 hearing by the Senate Armed Services Committee, Senator Claire McCaskill commented that the accounting community had accounted for an average of “only” 72 persons per year. She went on to state that they must ensure that hundreds of millions of taxpayer dollars are being spent as efficiently and effectively as possible.¹²

The National League of POW/MIA Families, the Vietnam family group responsible for bringing the accounting issue to the national forefront, has also publicly expressed its expectations:

- The Chairman of the League said, “[O]ur mission is to make sure they [JPAC] don’t increase WWII and Korean War recoveries by decreasing the effort on Vietnam War accounting.”
- The League’s newsletter urges families to attend DPAA family updates to show that they “expect priority efforts based on the principle of addressing the most recent war.”

Managing Expectations

A failure to clearly explain the difference between “fullest possible accounting” and “accounted for” could lead to the belief that DPAA should focus its efforts and resources on those 34,000 cases with greater probabilities of recovering biological remains. This understanding, though, would directly contradict the expectations

¹¹ House of Representatives Committee on Armed Services, Military Personnel Subcommittee Hearing on Improving Recovery and Full Accounting of POW/MIA Personnel from All Past Conflicts, April 2, 2009.

¹² Senate Homeland Security and Governmental Affairs Subcommittee on Financial and Contracting Oversight Hearing on POW and MIA Accounting Assessment, August 1, 2013.

of Vietnam War families because the number of possibly recoverable individuals from World War II (more than 25,000) and the Korean War (more than 7,000) is considerably greater than that of the Vietnam conflict (about 1,100). Alternatively, if DPAA interprets the phrase as the investigation of missing individuals and loss incidents from all covered past conflicts, regardless of their ability to recover remains, they may not meet Congress members' stated expectation of maximizing annual identifications.

The Deputy Director stated that there is no clearly defined departmental strategy toward implementing the mission of "fullest possible accounting," and that it is also not clear how the DoD would seek to measure success once the strategy is defined. He added that, without clear agency-wide guidance, he did not know which was more important—the product (meeting the 200 identification goal) or the process (searching for the missing and telling their stories to families). He further explained that the inability to define a clear strategy impacted the allocation of resources among the different conflicts.

The term "fullest possible accounting" is not found in U.S. law or DoD policy, nor is it part of DPAA's current stated mission. However, it is routinely understood by external stakeholders, and by DPAA itself, as the singular mission for past conflict personnel accounting. Absent an agency mission statement that clearly defines "fullest possible accounting," along with corresponding goals, DPAA cannot effectively manage stakeholders' expectations, nor can it develop appropriate operational strategies and performance metrics to measure agency progress.

Recommendation, Management Comments, and Our Response

Recommendation 1

We recommend that the Director of the Defense Prisoner of War/Missing in Action Accounting Agency clearly and fully define "fullest possible accounting" and align that definition with corresponding organizational goals, operational strategies, and performance metrics.

Comments by Director of DPAA

The Director of DPAA agreed with the recommendation. He stated that the term "fullest possible accounting" should be clearly explained as it relates to DPAA's goals, strategies, metrics, and mission end-state. He also agreed that fullest possible accounting is not defined in any official narrative either inside or outside DPAA, and that the lack of an official definition has led to differing interpretations of the term.

The Director further stated that DPAA has developed an agency policy memorandum explaining “fullest possible accounting” for all agency staff, and that it is finalizing internal coordination. This policy will be used when describing “fullest possible accounting” to all external audiences, and DPAA will advocate for the inclusion of the definition in the next update to DoD Instruction 2310.07. The estimated completion date for the internal policy memorandum is July 2018.

However, the Director added that our report had overstated the confusion between “fullest possible accounting” and “accounted for,” and suggested that the report implied that the terms had the same meaning. He also stated that an undated document from DPMO “would not seem to have utility or relevancy,” and noted that comments from DPAA’s previous Deputy Director did not reflect the agency’s ultimate position.

Our Response

Our intention is to highlight the need for DPAA to clearly define “fullest possible accounting” and how it relates to “accounted for.” Our observation was that, without a clear definition of “fullest possible accounting,” stakeholders have interpreted the phrase’s meaning in line with their own respective interests, which include, but is not limited to, equating “fullest possible accounting” with “accounted for.” Also, while we agree that neither the undated document from DPMO nor the comments by the former Deputy Director reflect the ultimate position of DPAA, both sources support the requirement for DPAA to relate their stated goal of “fullest possible accounting” with the mission to “lead the national effort to account for unaccounted-for DoD personnel from past conflicts and other designated conflicts.”

Comments from the Director of DPAA addressed all specifics of the recommendation; therefore the recommendation is resolved, but it will remain open. We will close this recommendation once we receive the new internal policy memorandum and verify that DPAA has communicated the definition of “fullest possible accounting” to external audiences.

2) DoD OIG Prior Recommendation 1.b

[The] Under Secretary of Defense for Policy, 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.

This recommendation is resolved and closed. In 2015, DPAA coordinated with the DoD Office of the Comptroller through the Office of the Under Secretary of Defense for Policy to create a unified initial budget for DPAA. Because funding for the mission is now executed from a single budget line, DPAA leadership generates

an annual agency budget request and participates in the DoD budget process. The DoD requested about \$130 million for DPAA in the FY 2018 budget as part of the Operations and Maintenance, Defense-Wide appropriation.

3) DoD OIG Prior 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 missing in action accounting community.

This recommendation is resolved and closed. In October 2015, DPAA issued their Strategic Initiatives and Approach document, which provided strategic guidance and established agency priorities for the following 5 years. In addition, DPAA prepares long-range campaign plans and annual operation plans that support the initiatives and priorities identified in the previously mentioned strategic guidance.

The current evaluation, though, identified areas for additional improvement—see Current Recommendation 1.

4) DoD OIG Prior Recommendation 2.b

[The] Under Secretary of Defense for Policy, 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.

This recommendation is resolved and closed. DPAA’s Strategic Initiatives and Approach document served as the foundation for developing a comprehensive, agency-wide performance assessment, including specific and actionable goals, objectives, and metrics. During our fieldwork, DPAA’s Assessments Management director reported that DPAA is still in the process of identifying and collecting the appropriate data for measuring agency performance.

The current evaluation, though, identified areas for additional improvement. We recommend that the DPAA Director clearly define the agency mission and align that mission with DPAA’s organizational goals and performance metrics—see Current Recommendation 1.

5) DoD OIG Prior Recommendation 3

[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.

This recommendation is resolved and closed. In January 2015, the Secretary of Defense directed the Combatant Commands to provide support to the newly established DPAA. The DoD codified this order in DoD Directive 2310.07,

“Past Conflict Personnel Accounting Policy,” April 12, 2017, which directs Combatant Commanders to coordinate with and provide capabilities and forces to DPAA mission activities within their respective areas of operation.

6) DoD OIG Prior 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.

Implementation of this recommendation is ongoing. DPAA was created as a Defense agency in January 2015, having reached full operational capability in January 2016. DPAA has worked since then to establish agency policies and guidance, and it gave the DoD OIG evaluation team a list of more than 70 administrative instructions, standard operating procedures, and agency policies, issued or in draft, as of September 2017.

This recommendation is resolved, but it remains open. We will continue to track implementation through final issuance of DPAA’s agency policies.

7) DoD OIG Prior Recommendation 5

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

Implementation of this recommendation is ongoing. In May 2016, the Under Secretary of Defense for Personnel and Readiness issued Directive-type Memorandum 16-003, which establishes policy, assigns responsibilities, and provides standards and procedures for DoD disinterment from U.S. military cemeteries for identification of all unidentified human remains in graves marked “unknown.”¹³ The Office of the Under Secretary of Defense for Personnel and Readiness plans to incorporate this temporary disinterment guidance into an upcoming DoD Instruction for mortuary affairs. As of October 2017, this instruction is still a draft.

This recommendation is resolved, but it remains open because the issued policy is temporary in nature. We will continue to track implementation through the final issuance of the updated mortuary affairs policy from the Office of the Under Secretary for Personnel and Readiness.

¹³ Directive-type Memorandum 16-003, “Policy Guidance for the Disinterment of Unidentified Human Remains,” May 5, 2016 (Incorporating Change 2, June 15, 2017).

8) DoD OIG Prior Recommendation 7.a

[The] Under Secretary of Defense for Policy, 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.¹⁴

This recommendation is resolved and closed. DoD Directive 2310.07 established four categories of unaccounted-for personnel from past conflicts:

1. Active Pursuit – cases for which there exists sufficient information to justify research, investigation, disinterment, or recovery operations in the field.
2. Deferred – cases for which there are no new or viable leads, or access to the site is restricted.
3. Non-recoverable – cases for which there is negligible potential for accounting. Categorizing a case as non-recoverable does not mean that the individual is accounted for. If newly discovered information indicates the possibility of a recovery of remains, DPAA will re-categorize that individual's case.
4. Under Review – cases that have not yet been yet categorized as Active Pursuit, Deferred, or Non-recoverable. If circumstances or new evidence cause the re-evaluation of a previously categorized case, it will be re-categorized as Under Review until a new category determination is made.

9) DoD OIG Prior Recommendation 7.b

[The] Under Secretary of Defense for Policy, direct the service casualty offices to inform the families of any change in status for missing persons determined to be non-recoverable.

Implementation of this recommendation is ongoing. Although the DPAA Director established the non-recoverable category in April 2015, during our fieldwork, officials from the service casualty offices stated that they had not received any guidance from DPAA to update families when the status of a missing individual was changed to non-recoverable.

This recommendation is resolved, but remains open. We will continue to track implementation through DPAA's final issuance of updated subcategories of non-recoverable individuals and subsequent dissemination of that information to the service casualty offices.

¹⁴ Report DODIG-2015-001 did not include a recommendation for Observation 6, about the creation of a centralized database identifying all MIAs, because the issue had already been addressed by the Secretary's Recommendation 2.a.— see Part III of this report.

10) DoD OIG Prior 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 were currently designated as missing.

This recommendation is closed. The Secretary of Defense and the Under Secretary of Defense for Policy's comments on the 2014 report were responsive and concurred with the DoD OIG's recommendation. However, in an October 2015 follow-up response, the Deputy Secretary of Defense, on behalf of the Secretary of Defense, stated that the DoD later decided not to request the statutory authority to account for missing personnel absent human remains. The Deputy Secretary based his reply on the recommendation of the DPAA Director, who explained his reasoning:

The National League of POW/MIA Families, a leading family service organization that focuses on personnel accounting issues, has repeatedly made its position clear about accounting for personnel absent human remains. This organization has issued formal policy statements over the past seven years adamantly opposing this method of accounting. Due to the controversial nature of this method and subsequent lack of support from key stakeholders, DPAA does not plan to pursue legislative changes to account for personnel absent human remains.

We accepted the explanation from the Deputy Secretary of Defense. During the current evaluation, however, we identified that the impact of the decision to not pursue legislative change impacts DPAA's ability to carry out its stated mission as a result of requirements established in 10 U.S.C. § 1509. We recommend that the DPAA Director address this concern, as discussed below.

Impact of the Legal Definition of "Accounted For"

The Missing Persons Act (10 U.S.C. §§ 1501-1513) establishes how the DoD accounts for missing persons. Section 1513 of the Act defines "accounted for" as:

- (A) the person is returned to U.S. control alive; or
- (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, 10 U.S.C. § 1509 specifically states that, for those identifications made in support of the goal to annually account for 200 missing persons from past covered conflicts, “accounted for” has only the meaning defined in subparagraph (B) of section 1513 quoted above.¹⁵ This means that in order for an identification made by DPAA to count toward their goal of 200, DPAA must recover and identify that person’s biological remains.

Missing but Non-Recoverable

This statutory limitation has significant impact when applied to the list of missing service members and DoD civilians from conflicts covered in the Missing Persons Act. As of August 2017, DPAA records showed that the DoD considered nearly 60 percent of the 82,500 missing persons from past conflicts as non-recoverable. Criteria resulting in classification as non-recoverable include the accessibility of a site and the potential for a recovery of remains. Time, environment, urbanization, and other external factors can also limit the accessibility, quality, and quantity of recoverable remains.

Therefore, a large percentage of the missing will never be accounted for according to the legal definition established in the Missing Persons Act. Although biological remains in these cases will almost certainly not be recovered, DPAA’s Life Sciences Investigation group has the scientific capability and technical expertise to present credible evidence “to support another determination of the person’s status,” absent biological remains. Thus, the definition of “accounted for,” with respect to the requirement to recover a person’s remains as prescribed in 10 U.S.C. § 1509, becomes a limiting factor when trying to achieve the goal of 200 annual identifications and potentially conflicts with the phrase “fullest possible accounting” as it applies to DPAA’s mission.

Mission End-State

The large number of missing service members categorized as non-recoverable and the fact that most will never be accounted for (in accordance with the definition established in 10 U.S.C. § 1509) critically impacts the development of a DPAA-proposed mission end-state. The DPAA Director stated that his long-term goal for the accounting mission is to shift from conducting proactive, agency-initiated investigations and recoveries to conducting primarily reactive activities, based on credible new evidence supporting further pursuit. He recognized that many non-recoverable individuals will remain unaccounted-for indefinitely.

¹⁵ Section 1509, title 10, United States Code, defines “covered conflicts” as World War II, the Cold War, the Korean War, the Indochina War, the Persian Gulf War, and such other conflicts in which members of the armed forces served as the Secretary of Defense may designate. For those conflicts that have occurred after the Gulf War, the DoD has categorized four individuals as unaccounted-for.

Recommendation, Management Comments, and Our Response

Recommendation 2

We recommend that the Director of the Defense POW/MIA Accounting Agency clearly and fully define the agency's long-term goals and mission end-state.

Comments by Director of DPAA

The Director of DPAA agreed with the recommendation. He stated that clearly and fully defined long-term goals and mission end-states are necessary for establishing the unity of purpose and effort within the agency and for optimally communicating these to external audiences and stakeholders.

The Director also stated that DPAA is conducting a comprehensive review of all strategic documents, and through these efforts both long-term goals and mission end-states will be established. By October 2018, DPAA intends to publish a Strategic Plan for FYs 2020-2025.

However, the Director further commented that:

- The efforts and results of the Life Sciences Investigation group cannot “determine the fate and identity” of unaccounted-for individuals, only what happened to them.
- The term “accounted for” is not a limiting factor in DPAA’s ability to accomplish its mission or develop long-term goals and mission end-states.
- The statements in the “Mission End-State” section of the report regarding non-recoverable individuals and the shift from proactive to reactive investigations are mistakenly linked and will be misconstrued as written.

Our Response

We modified the report text to clarify our assertion that the Life Sciences Investigation group could support identifications, in accordance with 10 U.S.C. § 1513(3)(C), “credible evidence” absent biological remains.

We also modified report text to reflect the limitation of “accounted for” to 10 U.S.C. § 1513(3)(B) and only those identifications made in support of the goal to annually account for 200 missing persons from past covered conflicts.

We agree that the definition of “accounted for” does not and should not limit DPAA’s ability to develop long-terms goals and mission end-states. We also agree with the Director’s assertion that “DPAA’s statutory responsibility is to account for the missing from designated past conflicts in accordance with the definition of ‘accounted for,’ found in Section 1513.”

However, 10 U.S.C. § 1509 requires that DPAA is appropriately resourced to annually account for at least 200 missing persons from past covered conflicts, in accordance with the definition of “accounted for” in 10 U.S.C. § 1513(3)(B). Prohibiting DPAA from applying 10 U.S.C. § 1513(3)(C) for identifications impacts, and potentially limits, DPAA’s ability to achieve the maximum number of identifications, given the large number of missing persons cases categorized as non-recoverable.

We agree with the Director’s assertion that the results of material analyses by the Life Sciences Investigation group can help to achieve “fullest possible accounting,” providing that the term is properly defined in DPAA’s strategic documents.

Lastly, we updated the report text in the “Mission End-State” section to remove causality and to capture the Director’s acknowledgement of the need to address cases categorized as non-recoverable in the development of DPAA’s mission end-state.

Comments from the Director of DPAA addressed all specifics of the recommendation; therefore the recommendation is resolved, but it will remain open. We will close this recommendation once we receive DPAA’s Strategic Plan for FYs 2020-2025, containing the agency’s updated long-term goals and mission end-states.

11) DoD OIG Prior Recommendation 8.b

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

This recommendation is closed. As discussed previously, the Deputy Secretary of Defense stated that the DoD did not plan to pursue legislative changes to account for missing personnel absent human remains—see Current Recommendation 2 immediately above.

12) DoD OIG Prior 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 U.S. Embassy and host nation government, before any operational deployment to a foreign country.

This recommendation is resolved and closed. Guidance for the new agency about the coordination of field activities was incorporated in DoD Directive 2310.07 and DoD Directive 5110.10. These policies outline requirements for DoD Component

Heads, Secretaries of the Military Departments, the Chairman of the Joint Chiefs of Staff, and Combatant Commanders to support the execution of DPAA's mission. In addition, DPAA's Director of Outreach and Communication stated that his office coordinates communications with host nation governments through the Department of State, and that his office also has developed public affairs guidance for DPAA's field teams about communicating with host nation officials.

13) DoD OIG Prior Recommendation 9.b

[The] Under Secretary of Defense for Policy, consider requesting host nation governments to develop their internal capability to support U.S. recovery operations within their countries.

This recommendation is resolved and closed. DPAA's regional action plans for FYs 2017 to 2019 discuss potential partnership and outsourcing opportunities in various countries within the Asia-Pacific area of responsibility. In addition to broadening existing relationships with government organizations, such as South Korea's Ministry of National Defense Agency for Killed in Action and the Vietnamese Office for Seeking Missing Persons, the action plans propose establishing new cooperative relationships and developing host nation capabilities in other Indo-Pacific countries to eventually reduce DPAA's resource requirements.

14) DoD OIG Prior Recommendation 10.a.1

[The] Secretary of Defense, direct the Under Secretary of Defense for Policy to conduct a management study to identify/define functions and personnel positions required for the restructured organization.

This recommendation is resolved and closed. In 2014, the Under Secretary of Defense for Policy established the Personnel Accounting Consolidation Task Force to help design and organize the new DoD agency and ensure that the consolidation of personnel accounting organizations met the Secretary's intent. In addition, DPAA contracted with an outside consulting agency, The Clearing, to assist with the reorganization. The contract included support to DPAA leadership and its divisions to ensure efficient uses of human capital and other resources. In May 2015, the DoD Office of the Deputy Chief Management Officer issued a report detailing its review of DPAA's organizational realignment, which includes a recommended organizational structure.

15) DoD OIG Prior Recommendation 10.a.2

[The] Secretary of Defense, direct the Under Secretary of Defense for Policy to 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.

The implementation of this recommendation is ongoing. During the consolidation process, DPAA worked with The Clearing and the Office of the Deputy Chief Management Officer to develop a new organizational structure and to reconcile processes between the former JPAC and DPMO that would reduce redundancies and improve productivity. During our fieldwork, DPAA's human capital manager informed the team that their office was still working on transitioning position descriptions for former JPAC civilian staff from the Department of the Navy (since JPAC was a reporting unit of the U.S. Pacific Command) to the Washington Headquarters Service—and correcting any outstanding position description deficiencies.

This recommendation is resolved, but it remains open. We will continue to track implementation through the final transition and issuance of civilian position descriptions.

16) DoD OIG Prior 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.

This recommendation is resolved and closed. The reorganization resulted in an approved structure and manning level for DPAA in a way that its management supports in the annual budget requests. Furthermore, DPAA's Principal Deputy Director stated that DPAA continues to realign and fill open positions as management adjusts its organizational structure.

17) DoD OIG Prior Recommendation 11.a

[The] Commander, Joint Prisoner of War/Missing in Action Accounting Command, 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.

This recommendation is resolved and closed. JPAC conducted the requested review and determined the problem to be an administrative error rather than a violation of the Antideficiency Act. Since the creation of DPAA, the Assessments Management Division has reviewed employee travel documentation many times and carried out an internal audit plan reviewing travel vouchers each month in FY 2017.

18) DoD OIG Prior Recommendation 11.b

[The] Commander, Joint Prisoner of War/Missing in Action Accounting Command, 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.

This recommendation is resolved, and it remains open. JPAC reported updating its internal instruction related to Defense Travel System business rules in July 2014. Also, DPAA issued Administrative Instruction 1000.25, “DPAA Travel Program,” June 30, 2017, establishing individual roles and responsibilities for the agency’s travel program.

The current evaluation, however, identified areas of continuing concern. The Naval Audit Service report, “Management of Defense Travel System Vouchers for Fiscal Years 2012–2014 at Joint Prisoner of War/Missing in Action Accounting Command,” February 24, 2017, states that JPAC personnel did not process travel vouchers in accordance with established guidance and identifies the need to improve management controls over the agency’s travel program.¹⁶—see DoD OIG Prior Recommendation 11.c of this report for further discussion.

19) DoD OIG Prior Recommendation 11.c

[The] Commander, Joint Prisoner of War/Missing in Action Accounting Command, 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.

This recommendation is resolved, and it remains open. JPAC reported reviewing and correcting employee roles and positions in the Defense Travel System in July 2014. DPAA issued Administrative Instruction 1000.25, which outlines responsibilities for, and appointment in writing of, appropriate personnel to the proper roles in the Defense Travel System.

¹⁶ Naval Audit Service Audit Report N2017-0011, “Management of Defense Travel System Vouchers for Fiscal Years 2012–2014 at Joint Prisoner of War/Missing In Action Accounting Command,” February 24, 2017. This report is For Official Use Only.

Our current evaluation identified continuing concerns with DPAA's implementation of regulations for temporary duty travel. Discussions with DPAA staff and a review of sample internal audit documents confirmed that deficiencies still exist in DPAA's travel program. DPAA staff were not processing official agency travel in compliance with DoD and internal travel policies, citing insufficient resources.

Temporary Duty Travel Regulations and Policies

Volume 9, chapter 5, of the DoD Financial Management Regulation, "Temporary Duty Travel," and DoD Defense Travel System regulations establish DoD travel policies, including responsibilities for accountable officials:

- Approving Officials – Approve temporary duty orders and travel claims.
- Authorizing Officials – Control the mission by authorizing travel and controlling the use of travel funds, authorize appropriate travel entitlements, determine whether travel is mission-essential and in the interest of the U.S. Government, and review travel documents to verify compliance with mission requirements and with DoD and agency guidance.
- Certifying Officers – Certify travel claims for validity and reasonableness, certify claims for payment, compare pre-trip and post-trip estimates of expenses, and review lodging receipts and reimbursable receipts of \$75 or more.

The regulation assigns personal liability for the repayment of losses or deficiencies of public money to service members or civilian employees of a DoD component who have been appointed as accountable officials.

Section 3528, title 31, United States Code, assigns to certifying officers the ultimate responsibility for validating travel claims. The DoD Financial Management Regulation provides that certifying officers are presumed to be negligent for all improper payments that they certify, but those officers can gain relief of liability if they prove that they were neither negligent nor the proximate cause of the irregularity.¹⁷ The regulation also explains that approving and authorizing officials may also be held financially liable for illegal, improper, or incorrect payments resulting from information they provide to certifying officers.¹⁸

¹⁷ DoD Financial Management Regulation 7000.14-R, volume 5, chapter 5, "Certifying Officers, Departmental Accountable Officials, and Review Officials," July 2017.

¹⁸ DoD Financial Management Regulation 7000.14-R, volume 9, chapter 5, "Temporary Duty Travel (TDY)," November 2015.

2014 DoD OIG Report

Report No. DODIG-2015-001 found that JPAC personnel did not consistently process temporary duty travel in compliance with applicable guidance, resulting in improper payments for travel vouchers. JPAC used outdated policies and procedures to administer its travel program and improperly structured user roles and permissions for accountable officials in the DoD Defense Travel System. The DoD OIG report also found that inappropriate staff members were designated as authorizing officials and certifying officers, which led to an increased risk of erroneous travel payments and the resulting personal financial liability for JPAC officials.

In response to recommendations in the DoD OIG report, the Naval Audit Service completed a follow-on audit at JPAC's request. Also, DPAA issued Administrative Instruction 1000.25, which details the responsibilities of approving officials, reviewing officials, and certifying officials when processing official travel. The instruction addressed several procedural deficiencies noted in the 2014 DoD OIG report.

DPAA Actions to Address Deficiencies

DPAA created an Assessments Management Division, responsible for conducting internal audits. In 2016, the Division conducted a sample audit of FY 2016 temporary duty travel as a follow-up to previous external audits. The internal audit found that DPAA did not act on several recommendations from the DoD OIG and Navy Audit reports. In the most serious instance, junior travel clerks, rather than Directorate supervisors, were acting as approving officials and, as a result, were assuming personal financial liability for any mistakes or irregularities in the approved voucher.

In turn, the Assessments Management Division created an internal audit plan for the monthly review of FY 2017 travel vouchers to improve processes and internal controls. A July 2017 internal audit identified the need for:

- travelers to provide required receipts for expenses,
- the Comptroller to certify funds before payment,
- travelers to provide valid responses to Defense Travel System pre-audit checks,
- the Travel Office to ensure the separation of duties,
- travelers and accountable officials to receive additional training, and
- DPAA leadership to appoint appropriate personnel as accountable officials.

In November 2017, the DPAA Director issued a policy memorandum addressing the deficiencies reiterated in the July 2017 internal audit report and providing interim guidance on the agency's travel program while the agency revised Administrative Instruction 1000.25. The Director required:

- designation of appropriate authorizing and reviewing officials and corresponding training,
- use of contract air carriers for official travel,
- verification that travel is mission essential and cannot be accomplished more economically by other means, and
- agency-wide emphasis on financial responsibility of travelers and accountable officials for unauthorized travel expenses.

In addition, the new Chief of Staff informed our team that he held recurring sessions with the travel office, the Assessments Management Division, and DPAA's General Counsel to finally resolve travel findings from previous audits. As a result of these sessions, DPAA:

- built a management tool allowing it to track findings to completion,
- gained senior leadership approval of the above-mentioned policy memorandum,
- developed a counseling memo for supervisors to use to advise civilian staff on resolving indebtedness, and
- collected certain temporary duty travel overpayments, either voluntarily or through pay garnishments.

The Chief of Staff also highlighted that these weekly synchronization meetings emphasize that accurate and correct processing of official travel is an agency leadership issue.

Recommendation, Management Comments, and Our Response

Recommendation 3

We recommend that the Director of the Defense POW/MIA Accounting Agency closely monitor the agency's implementation of interim guidance for official travel, update Administrative Instruction 1000.25, "DPAA Travel Program," and provide additional advice and oversight, as required to ensure that the agency complies with DoD travel policies.

Comments by Director of DPAA

The Director of DPAA stated that his Chief of Staff continues to monitor and refine travel program processes and will formalize those changes in a revision to Administrative Instruction 1000.25, which has an estimated publication date of July 2018. He asserted that the changes will remove financial liability from junior DPAA travel clerks and will assign proper authorizing official duties to appropriate agency supervisors. He further stated that the revised instruction will address other identified travel program issues and will contain additional advice and oversight responsibilities to facilitate an efficient, economical, and effective travel program.

Our Response

Comments from the Director of DPAA addressed all specifics of the recommendation; therefore the recommendation is resolved, but it will remain open. We will close this recommendation once we receive DPAA's updated Administrative Instruction 1000.25, containing updated travel program processes and oversight responsibilities.

20) DoD OIG Prior Recommendation 11.d

[The] Commander, Joint Prisoner of War/Missing in Action Accounting Command, 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.

This recommendation is resolved and closed. JPAC requested help from the Naval Audit Service to complete the voucher review, and DPAA recovered certain overpayments from travelers.

21) DoD OIG Prior Recommendation 12

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

This recommendation is resolved and closed. In February 2017, the DoD Office of Leadership and Organizational Development issued results of a pulse survey administered to DPAA employees. The survey reported mixed results between DPAA offices about agency leadership, internal communication, staff cooperation, and overall workplace environment. DPAA leadership responded by developing agency initiatives, including updated agency guidance and business practices, and by establishing an employee advisory committee.

Agency Progress, Prior Recommendations, and Current Findings

III. 2014 Secretary of Defense Recommendations and Current Findings



III. 2014 Secretary of Defense Recommendations and Current Findings

On March 25, 2014, the Secretary of Defense approved nine recommendations from the Under Secretary of Defense for Policy to improve the conduct and operations of the DoD's past conflict personnel accounting mission. To evaluate the implementation of these recommendations, we reviewed DPAA and DoD policies, guidance, other relevant documentation, and management comments submitted to the DoD OIG's follow-up office for each recommendation. We augmented this documentary evidence with testimony obtained from DPAA and other DoD officials and external stakeholders during our fieldwork to determine the status of each recommendation.

1) Secretary of Defense Prior Recommendation 1.a

Create a new Defense Agency. Combine the Defense Prisoner of War/Missing Personnel Office, the Joint Personnel and Accounting Command, and select functions of the U.S. Air Force's Life Sciences Equipment Laboratory under one new Defense Agency, led by a Presidentially-appointed Director with a General Officer deputy.

This recommendation was implemented. In January 2015, the Secretary of Defense directed the establishment of a Defense agency to assume past conflict personnel accounting duties through the consolidation of JPAC, DPMO, and LSEL.¹⁹

In a separate memorandum, the Secretary named the new organization the Defense POW/MIA Accounting Agency. The current evaluation, though, identified potential areas for additional improvement.

Accounting Community Consolidation

The implemented reorganization of the accounting community did not completely address the geographic dispersion and differing cultures of constituent organizations. While the creation of DPAA consolidated these organizations into one agency, DPAA East and DPAA West continue to perpetuate many of their pre-DPAA differences, and they retain distinct organizational cultures, hindering the development of agency-wide performance metrics. None of the facilities changed physical location, and almost all of the personnel remained in place.

¹⁹ This order executed section 916 of Public Law 113-291, "Carl Levin and Howard P. 'Buck' McKeon National Defense Authorization Act For Fiscal Year 2015," December 19, 2014, which required a single organization within the Department of Defense to have responsibility for departmental matters relating to missing persons from past conflicts.

Geographic Dispersion

Before the creation of DPAA in 2015, the three primary constituent organizations of the accounting community were:

- **DPMO:** A field activity of the Under Secretary of Defense for Policy, in Crystal City, Virginia. This became DPAA East.
- **JPAC:** A direct reporting unit of the U.S. Pacific Command. JPAC and the main forensic laboratory were in Honolulu, Hawaii, and its satellite laboratory was in Omaha, Nebraska. This became DPAA West.
- **LSEL:** A unit under the authority of the U.S. Air Force Agile Combat Support Directorate, in Dayton, Ohio. LSEL was incorporated into the Life Support Investigation Division under the Scientific Analysis Directorate at the main lab in DPAA West.

Finally, DPAA's headquarters is now co-located with DPAA East, in proximity to Federal stakeholders and family and veterans' organizations clustered around Washington, D.C.

Although this organizational framework was a logical way to combine the organizations, their geographic dispersal remains a challenge. The most obvious is the geographic distance between DPAA East and DPAA West. They are separated by over 4,800 miles, 6 time zones, and an 11-hour plane flight. While not insurmountable, this limits direct communication between the East and West offices to 3-4 hours per day (afternoon in DPAA East, morning in DPAA West). This can present challenges, for example, when DPAA East investigation and recovery teams need to coordinate with the Expeditionary Support division and the main laboratory, in Hawaii, in addition to the satellite lab in Nebraska.²⁰

The creation of a single agency addressed the lack of centralized authority over elements of the accounting community. However, we found that enterprise-wide control of DPAA operations could be improved.

Three examples illustrate this need:

- **Viability of the Operations and Plans group.** The Operations and Plans group is tasked to track day-to-day activities and to plan future operations. The group is located at DPAA West, in Hawaii, but it reports to the Policy and Plans Directorate, which, in turn, reports to the Principal Deputy Director, both located at DPAA headquarters in Virginia. However, interviewees acknowledged that the Operations and Plans group is underused, as European-Mediterranean and Asia-Pacific regional directors have been developing their own plans.

²⁰ DPAA's Expeditionary Support division serves as the force provider for operations using organic personnel and is composed almost exclusively of active-duty service members. They train, equip, staff, and deploy recovery and investigation teams for both terrestrial and underwater operations.

- Diverging procedures between operational directorates. The European-Mediterranean and Asia-Pacific directorates are each led by an active-duty grade O-6 officer (Army or Air Force colonel or Navy captain) with geographic responsibility for service members unaccounted-for from all conflicts. Many DPAA interviewees stated that the two directorates use different processes for planning, coordinating, and conducting operations because no agency-wide standard operating procedure exists.
- Functionality of the Chief of Staff. During our site visit to DPAA West, the Chief of Staff had been in an acting capacity for about a year. He acknowledged not effectively managing all functions of the position, as he had assumed that he would not be in the position for a significant length of time. The Acting Chief of Staff did state, though, that he had been working with staff from both DPAA East and West to develop guidance for the incoming Chief of Staff, who assumed the position in September 2017.

Residual Cultural Differences

Report No. DODIG-2015-001 highlighted the lack of coordination and policy agreement between the organizations known then as DPMO and JPAC.

The two organizations' views diverged about the accounting community mission, policies, and procedures governing their role in providing community support activities. During the establishment of DPAA, personnel from JPAC remained in Hawaii and were assigned to DPAA West, while personnel from DPMO remained in Virginia and were assigned to DPAA East, with only a few exceptions. In addition to the geographic divide, the predominance of current and former military personnel at DPAA West, contrary to the prevalence of civilians in DPAA East, also reinforced a staff perception that the East and West offices did not operate as a unified agency, but continued to function as separate entities.

Interviewees from the Europe-Mediterranean directorate (in the East), the Asia-Pacific directorate (in the West), and the satellite laboratory (in Nebraska) commented on the lingering differences between personnel from the two former organizations. Staff from both directorates stated that they have relied primarily on institutional knowledge and legacy from former JPAC and DPMO employees, since formal agency-wide planning or operational processes remain in development. As a result, processes and products from the two directorates are not the same, which impedes the collection and analysis of agency performance metrics, and which reduces overall efficiency.

Staff from DPAA East acknowledged that some of the previous tension between DPMO and JPAC carried over to the new agency, and the laboratory staff stated that the structure of DPAA's regional directorates reinforces the cultural divide. In DPAA West, multiple interviewees stated that they believe that the new agency continues to operate as DPMO and JPAC, and that there is little unity between East and West. For example, the regional directors displayed very different opinions about the utility of public-private partnerships.

DPAA lacked a Director for almost 15 months, which also hindered the development of a unified agency. During this extended period, DPAA continued its mission of identifying unaccounted-for DoD personnel and providing information to families, but without the guidance and clarity that a Director could provide to further agency development. The first DPAA Director, whom the Secretary of Defense appointed in June 2015, resigned in June 2016, and the second DPAA Director was not appointed until September 2017. During this gap, the Principal Deputy Director, serving as the Acting Director, stated that the new agency achieved full operational capability despite not having an appointed Director. In July 2017, the Acting Director stated that there were several actions pending decisions by an appointed Director.

Use of Life Support Investigation

Personnel we interviewed in DPAA East, DPAA West, and the Life Support Investigation Division in Ohio (former-LSEL) indicated that the agency's expertise and resources in material-support analysis are underused. The facility in Ohio has an extensive collection of military life support articles and the personnel assigned have specialized knowledge and access to unique reference materials. This capability provides DPAA an unparalleled asset to assist with identifications and to help provide families with additional circumstantial information about their service members' cases. Staff from the Life Support Investigation Division maintained that, when included in the final case report, their historical and material evidence analyses can give families a more complete story about the circumstances surrounding the service member's death.

Personnel assigned to the Life Support Investigation Division stated that material evidence is not always sought by the laboratory or consistently included in the family reports. Due to poor communication among DPAA's labs, there were instances in which the staff at the life support material laboratory in Ohio:

- continued to work on closed cases,
- completed summary reports that the laboratory and regional directorates did not include in final case reports, and
- were not informed of cases where their information would help to move a case from investigation to excavation.

Although reorganizing the accounting community involved the administrative consolidation of personnel and functions into a single agency, DPAA staff and external stakeholders indicated that DPAA East and DPAA West continue to operate like their predecessors and are largely independent of each other. This behavior impedes DPAA's ability to unify its efforts as an organization. In addition, it appears that DPAA does not fully use its military material analysis capability from the Life Support Investigation Division to augment overall case analyses.

Recommendations, Management Comments, and Our Response

Recommendation 4

We recommend that the Director of the Defense Prisoner of War/Missing in Action Accounting Agency review and modify the agency's organizational structure and processes as necessary to:

- **improve control over enterprise operations,**
- **develop consistent agency-wide processes, and**
- **coalesce personnel and functions into a unified organization.**

Comments by Director of DPAA

The Director of DPAA disagreed with the recommendation. He stated that the current organizational structure does not create separate organizational cultures and stovepipes, and does not prevent or diminish unity of effort. The Director also stated that the agency does not use the terms "DPAA East" and "DPAA West" to refer to itself and disagreed that DPAA functions continue to "operate largely independent of one another."

He further noted that reorganizing and restructuring take time to achieve full organizational unity, while policies, processes, and procedures are established and institutionalized, particularly in an organization separated by both time and distance. He noted continued mission accomplishment during long-term openings in senior DPAA leadership positions. He highlighted ways in which DPAA continues to strengthen its singular unity of purpose, stating that:

- Agency leadership and senior staff regularly visit the facilities in both Hawaii and Virginia;
- The Director and Chief of Staff conduct weekly synchronization meetings and quarterly town hall meetings to link the DPAA team across all offices;
- DPAA produced new policy memorandums and directorate-level standard operating procedures to better align agency efforts; and

- DPAA restructured its Expeditionary Support Directorate to now include the World-Wide Operations Center, which better aligns execution of daily operations.

Our Response

We agree that it takes time to achieve full unity of effort following organizational restructuring, and we acknowledge the impact of not having a confirmed director for more than a year during much of this reorganization. We commend the acting director for both mission accomplishment and organizational progress during this time.

However, we feel it important to note the views conveyed to us by DPAA staff as a measure of the state of restructuring efforts existing at the time of our evaluation. Testimonial evidence from staff at all levels in Hawaii, Virginia, and the satellite laboratories indicated a lack of organizational unity. Most frequently, staff commented on employees' retaining their JPAC and DPMO identities and the lack of operational consistency between the two regional directorates. In addition, discussions with DPAA staff and reviews of DPAA documentation indicated that "DPAA East" and "DPAA West" were terms used when referring to DPAA facilities in Virginia and Hawaii, respectively.

We realize that we completed our data collection just before the appointment of the director, and that it will take time for him to impose his vision on the agency. In his comments to our draft report he described several changes already made. We consider future responses to this recommendation to be an opportunity for the director to publicize organizational improvements.

Comments from the Director of DPAA emphasized DPAA's commitment to meet the recommendation's intent to evolve and improve the agency, which is a continuous process involving many actions; however, the Director's comments did not fully address the specifics of the recommendation. We therefore consider this recommendation unresolved. We request that the Director of DPAA reconsider his position regarding the perceived separation between former JPAC and DPMO employees and provide an outline of planned steps to decrease that perceived separation.

Recommendation 5

We recommend that the Director of the Defense POW/MIA Accounting Agency:

- **reevaluate the roles and responsibilities of the Life Sciences Equipment Laboratory based on the updated organizational goal and**
- **ensure adequate use of Life Support Investigation Division resources.**

Comments by Director of DPAA

The Director of DPAA disagreed with the recommendation. The Director stated that DPAA's Life Sciences capabilities are used regularly in both deployed and laboratory operations, and that they contribute significantly to case analyses.

Our Response

We disagree with the Director's assertion. The Life Sciences Equipment Laboratory is a small group geographically separated from the other laboratories, and the staff has unique credentials. In addition, during our fieldwork, DPAA's Life Sciences staff cited examples of inadequate communication between them and the Scientific Analysis Directorate impacting the use of Life Sciences products in identifications. These circumstances, combined with testimony from the staff, highlight the need for the director to ensure that life science capabilities are adequately and appropriately incorporated into the Scientific Analysis Directorate's policies and procedures, and that they are fully communicated throughout the agency.

Comments from the Director of DPAA did not fully address the specifics of the recommendation; therefore, the recommendation is unresolved. We request that the Director provide evidence of routine use of the Life Sciences Equipment Laboratory in ongoing identification cases or provide a plan for reevaluating the roles, responsibilities, and resources of these organizations.

2) Secretary of Defense Prior Recommendation 1.b

Centralize oversight under a single Principal Staff Assistant. Assign the Under Secretary of Defense for Policy as the Principal Staff Assistant with the oversight responsibilities of the new Defense Agency. The Under Secretary of Defense for Policy shall amend, update, sign, and publish DoD instructions as required by change in legislation and DoD Directive to support the new agency.

This recommendation was implemented. The 2015 executive order, "Defense Personnel Accounting Agency Continuity of Operations," designated the Under Secretary of Defense for Policy as the Principal Staff Assistant to exercise authority, direction, and control over DPAA. Section 2 of DoD Directive 2310.07 and section 1 of DoD Directive 5110.10 codify principal staff responsibility.

3) Secretary of Defense Prior Recommendation 1.c

Designate an Armed Forces Medical Examiner as the single DoD identification authority. Under cognizance of the Armed Forces Medical Examiner System, and working directly for the head of the Defense Agency responsible for past conflict accounting, assign a Medical Examiner (forensic pathologist: O-6) as the single authority for past conflict identifications. The Medical Examiner will oversee the scientific operations of the Central Identification Laboratory in Honolulu, Hawaii, the satellite laboratory in Omaha, Nebraska, and the Life Science Equipment Laboratory in Dayton, Ohio.

This recommendation was implemented. The Under Secretary of Defense for Personnel and Readiness updated DoD Instruction 5154.30, “Armed Forces Medical Examiner System (AFMES) Operations,” December 29, 2015, (change effective December 21, 2017), requiring the Director of the Defense Health Agency to appoint “a forensic pathologist certified by the American Board of Pathology to the Defense POW/MIA Accounting Agency.” During our fieldwork in August 2017 we interviewed the board-certified forensic pathologist assigned to DPAA, who serves as the single DPAA authority for identifications.

4) Secretary of Defense Prior Recommendation 1.d

Establish new metrics for past conflict accounting. Working closely with Congress, families, and the veterans’ service organizations, the Department will establish a broad set of metrics for assessing past conflict accounting that demonstrates a commitment to the process of recovery. These may include measures of effectiveness for search, recover, accessions, identifications, disinterment requests, family communications, and number of accounted for. Additionally, new metrics should introduce categorizing missing personnel that better communicates the status of those missing. Where appropriate, time should be a component of each subset of metrics.

Implementation of this recommendation is incomplete. The current evaluation identified potential areas for improvement in the alignment of DPAA’s measures of effectiveness and the agency’s operational focus.

Resource Allocation

DPAA’s Strategic Initiatives and Approach, published in October 2015, serves as the foundation for developing a comprehensive, agency-wide assessment, including specific and actionable goals, objectives, and metrics.

Section 1509, title 10, of the United States Code establishes a resource requirement for the DoD’s past conflict personnel accounting program, which results in a minimum number of missing persons accounted for annually.

Accounting for goal. – In implementing the program, the Secretary of Defense . . . shall provide such funds, personnel, and resources as the Secretary considers appropriate to increase significantly the capability and capacity of the Department of Defense, the Armed Forces, and commanders of the combatant commands to account for missing persons so that, beginning with fiscal year 2015, the POW/MIA accounting community has sufficient resources to ensure that at least 200 missing persons are accounted for under the program annually.

DPAA's FYs 2017-2022 Campaign Plan states that the agency's desired end-state is to "provide fullest possible accounting for all our unaccounted-for personnel from past conflicts." DoD Directive 2310.07 states that active cases are the priority for operational planning and allocation of resources, plus DPAA senior officials stated that maximizing annual identifications is an organizational priority. Combined, these statements indicate that DPAA should focus field operations on those conflicts and geographic regions with the highest number of missing individuals where remains are likely to be recovered.

However, as shown in the Table, DPAA's operational budget estimates for FYs 2017 and 2018 were heavily weighted toward missions in Southeast Asia (related to the Vietnam War), a conflict with just over 1,600 (2 percent) of more than 83,000 total unaccounted-for service members. Collectively, Southeast Asia represented 48 percent (90 of 187) of the number of planned missions for FYs 2017 and 2018, and nearly 70 percent (\$70.2 million of \$101.8 million) of the total mission budget for those 2 years. Of DPAA's 454 identifications made between FYs 2015 and 2017, less than 10 percent were cases from the Vietnam conflict.

Table. DPAA Mission Cost Projections²¹

Region	FY17 Missions – Budget Estimates				FY18 Missions – Budget Estimates			
	No. of Missions	Total Cost	Avg. Cost per Mission	% of Total Mission Budget	No. of Missions	Total Cost (approx.)	Avg. Cost per Mission	% of Total Mission Budget
Indo-Pac	33	\$11,256,890.85	\$341,117.90	24.56%	29	\$9,000,000.00	310,344.83	16.07%
Southeast Asia	44	32,232,269.15	732,551.57	70.34%	46	38,000,000.00	826,086.96	67.86%
Euro-Med	13	2,336,925.35	179,763.49	5.10%	22	9,000,000.00	409,090.91	16.07%
Total	90	\$45,826,085.35			97	\$56,000,000.00		

Source: DPAA Operation Plans for FY17-18 and FY18-19.

²¹ The following countries make up the Indo-Pacific region: India, South Korea, Taiwan, China, Japan, Solomon Islands, Guam, Papua New Guinea, Tarawa, Palau, Northern Mariana Islands, Micronesia, Philippines, Indonesia, Burma, and Malaysia. The following countries make up the Southeast Asia region: Vietnam, Laos, and Cambodia. The following countries make up the Euro-Med region: Germany, Italy, the Netherlands, Poland, Croatia, France, and Bulgaria.

Focus on Vietnam War

DPAA leadership explained that it focuses on Southeast Asia and Vietnam War cases because of:

- requirements from host nations to complete the mission,
- rapid erosion of biological case evidence in the highly acidic soil in some regions of Southeast Asia,
- the extensive research and analysis already complete on these cases,
- continuing economic development and urbanization of Asian countries, and
- aging of siblings, other family members, and first-hand witnesses of the missing from that conflict.

DPAA's campaign plan reflects this focus, and it lists sustaining the pace of investigation and recovery operations for Vietnam War cases as one of six organizational priorities. The plan also states that this is "a critical element to achieving increased responsiveness to families and demonstrating a sense of urgency given the environmental and political conditions."

However, these circumstances are not unique to the missing service members from the Southeast Asia conflict. Economic development and urbanization occur in all countries, and, as the campaign plan states, aging family members from all conflicts continue to wait for answers "as their own mortality becomes more apparent."

In addition, cases from other conflicts, primarily World War II, have an additional time-sensitive issue relating to investigations and recoveries: the scavenging of aviation and naval wreck sites. DPAA (at the time, JPAC) documents described the impacts of amateur memorabilia scavengers who pilfer these wreck sites, both on land and underwater.²²

During 2016 and 2017, international news outlets reported an increase in illegal salvaging of World War II shipwrecks belonging to the U.S., Britain, Australia, the Netherlands, and other nations. The wrecks are in various locations, including the Java Sea, the South China Sea, and off the coasts of Borneo, Indonesia, Singapore, and Malaysia.

²² Joint POW/MIA Accounting Command Memo, "Recovering Remains from Shipwrecks, Discussion Brief," January 9, 2012. Emanovsky, Paul D., and William R. Belcher, "The Many Hats of a Recovery Leader: Perspectives on Planning and Executing Worldwide Forensic Investigations and Recoveries at the JPAC Central Identification Laboratory." *A Companion to Forensic Anthropology*, first edition, 2012.

Impacts of Perceptions of External Stakeholders

DPAA's campaign plan highlights the need to monitor news stories and constituent attitudes to ensure a balanced message and to shape external expectations. The plan also cautions that organizational priorities, balanced against available resources and environmental factors, may drive misperceptions of differing levels of commitment toward different cases or conflicts—suggesting that some external groups believe that DPAA unfairly prioritizes certain conflicts.

Despite these stated goals, internal planning documents do not deliver a balanced message about conflict prioritization. For instance, DPAA's operation plan for FYs 2018 and 2019 indicates that external pressure from family groups drives the agency's focus on the Vietnam conflict. The possibility of a perception (on the part of organizations focused on the Vietnam War) of a supposed reduction in the agency's Vietnam case effort is one of the operational risks identified in the plan. This risk would result in the need for DPAA to conduct "emergency" strategic communications with those groups. The operations plan acknowledges that this risk limits DPAA's "ability to prioritize in line with strategy."

To mitigate this risk, the plan proposes the development of a communication plan that informs constituents of DPAA's continued prioritization of Southeast Asia field operations, but it does not explicitly state the justification for this prioritization. This strategy does not seem to align with the campaign plan's goal of ensuring a balanced message to all stakeholders, and it implies that DPAA prioritizes Southeast Asia cases because of pressure exerted by Vietnam-focused organizations rather than the previously identified issues.

Internally, staff from the Asia-Pacific Directorate voiced concern over what they said they believed to be a disproportionate use of funding resulting from a lack of clarity about DPAA's mission. Both the regional director and the deputy regional director stated that, due to community stakeholder pressures, the majority of Asia-Pacific's funding is dedicated to Southeast Asia missions, ostensibly at the expense of Indo-Pacific opportunities.

Alignment of Messaging and Resource Application

DPAA's internal strategy documents promote the goals of balanced messaging and avoidance of misperceptions about unequal agency commitment to each past conflict. However, DPAA allocates the majority of agency funds and resources to Vietnam War cases, which, mathematically, cannot yield as many accessions or identifications as other conflicts. Additionally, internal documents suggest that pressures external to the DoD influence DPAA's operational priorities. Combined, this appears to support the external and internal perception of differing levels of commitment to different conflicts.

Recommendations, Management Comments, and Our Response

Recommendation 6

We recommend that the Director of the Defense POW/MIA Accounting Agency develop a new strategic plan based on an updated organizational mission, including comprehensive and standardized goals, metrics, and milestones to measure and assess agency performance.

Comments by Director of DPAA

The Director of DPAA agreed with the recommendation. The Director stated that DPAA is now developing its FYs 2020-2025 Strategic Plan that will determine agency priorities and resource allocation, as well as communicate comprehensive, standardized, and aligned goals. The estimated completion date for the plan is October 2018.

Our Response

Comments from the Director of DPAA addressed all specifics of the recommendation; therefore the recommendation is resolved, but it will remain open. We will close this recommendation once we receive DPAA's Strategic Plan for FY 2020-2025 containing the agency's updated goals, metrics, and milestones to measure and assess agency performance.

Recommendation 7

We recommend that the Director of the Defense POW/MIA Accounting Agency, once the agency's mission is clearly defined, review funding allocations to optimize the allotment of funds to accomplish the updated mission and corresponding goals.

Comments by Director of DPAA

The Director of DPAA neither agreed nor disagreed with the recommendation. However, the Director stated that our report again equated "accounted for" with "fullest possible accounting." He wrote that while "active cases" and "annual identifications" are agency priorities, they neither translate nor equate to DPAA's operational focus areas. He also commented that the impact of pressure from Vietnam War family groups on the prioritization of resources in the report was overstated, and that the report excluded two key reasons for DPAA's focus on Vietnam War cases: that is, the loss of firsthand witnesses to the Vietnam conflict and the extensive development of Vietnam War cases.

However, the Director stated that DPAA is developing its FY 2020-2025 Strategic Plan, which will “look at the programmed years to determine [agency] priorities and resource allocation.”

Our Response

DPAA’s FYs 2017-2022 Campaign Plan lists one of the agency’s end-state objectives as “Increase the number of missing personnel accounted for annually.” DPAA’s Operation Plan for FYs 2017-2019 further defines agency objectives and provide functional guidance about the campaign plan, stating, “The purpose of this Operational Plan is to operationalize the initiatives and priorities identified in the DPAA Fiscal Years (FY) 2017-2022 Global Campaign Plan.” We therefore disagree with the director’s statement that annual identifications do not translate or equate to DPAA’s operational focus.

We added to the body of the report that the aging and loss of firsthand witnesses and the status of research and case development as reasons given for the prioritization of Vietnam War cases. However, we assume that DPAA faces the same challenge with Korean War witnesses, as the Korean War began nearly 10 years before the Vietnam conflict. Therefore, we believe that this issue is not unique to Vietnam War cases.

We disagree with the director’s comment that external pressures on DPAA are overstated, and we note that his comments did not mention their impact while agency documents do. DPAA’s Operation Plans for FYs 2017-2019 specifically address the high risk associated with Vietnam-focused family groups perceiving a reduction in DPAA’s Vietnam case efforts. The plans state that this risk “limits DPAA’s ability to prioritize in line with strategy.” In addition, DPAA’s Campaign Plan acknowledges the low outputs produced by their efforts in Southeast Asia (Vietnam War cases) and that the agency’s Master Excavation List has not been in alignment with campaign plan priorities.²³

Comments from the Director of DPAA addressed the recommendation to review funding allocations; therefore the recommendation is resolved, but it will remain open. We will close this recommendation once we receive DPAA’s Strategic Plan for FY 2020-2025 containing the agency’s prioritization of funding to accomplish the updated mission and corresponding goals.

²³ The Master Excavation List is a list of sites with a high probability of yielding human remains, prioritized in accordance with the campaign plan and based on standardized agency-wide evaluation criteria.

5) Secretary of Defense Prior Recommendation 1.e

Work with Congress to create a Central Transfer Account with funds that will be appropriated by Congress to a single budget line. The central transfer account would consolidate all past conflict accounting resources for the Department of Defense, with the exception of operations tempo and active duty military personnel. Funds shall be reprogrammed from the central transfer account to the Services, Combatant Commands, and/or other Defense Agencies in the year of execution.

This recommendation was implemented. DPAA budget estimates for FY 2016 detailed the reconciliation and transfer of funds from JPAC, DPMO, and LSEL to DPAA. DPAA leadership generates a consolidated budget request for the agency, and it participates in the DoD budget process. The DoD requested about \$130 million for DPAA in the FY 2018 budget as part of the Operations and Maintenance, Defense-Wide appropriation.

6) Secretary of Defense Prior Recommendation 2.a

Implement a single centralized database and case management system. The new agency shall implement a centralized database and case management system containing all missing service member information and include all pertinent details which will be accessible to Department entities involved in the search, recovery, identification, and communication phases of the mission.

The implementation of this recommendation is ongoing. As of October 2017, DPAA was developing a centralized cloud-based information technology case management system. DPAA officials expected the system to achieve initial operating capability in 2018 and full operational capability by 2019.

We will continue to track implementation through the full operational capability of DPAA's case management system.

7) Secretary of Defense Prior Recommendation 2.b

Improve external communications and family outreach. The new agency will be responsible to manage, organize, and communicate with the Service Casualty Offices (SCO) on all communications with family members of the missing from past conflicts. The casualty affairs' responsibilities will remain within the Service Secretaries, but a SCO from each service shall act as a liaison officer embedded in the agency. The agency, in coordination with the service casualty offices, shall develop guidance that specifically details the roles and responsibilities for communicating with families.

This recommendation was implemented. DoD Directives 5110.10 and 2310.07 give the DPAA Director the authority and responsibility to establish the Outreach and Communications Directorate, which DPAA has done. Additionally, as of

August 2017, DPAA drafted an Outreach and Communications Action Plan that details the planning and execution of tasks intended to increase responsiveness to families regarding their specific cases.

8) Secretary of Defense Prior Recommendation 3.a

Develop proposals for expanded public-private partnerships. Public-private partnerships could redefine personnel recovery and increase efficiency in recovery investigations and field work.

This recommendation was implemented. Congress codified expanded DPAA authority for public-private partnerships in section 10 U.S.C. § 1501a. Also, DPAA created a Strategic Partnerships Directorate, responsible for organizing public-private partnerships between DPAA and non-federal entities.

While DPAA has made significant progress regarding this issue, the current evaluation identified potential areas for additional improvement.

Public-Private Partnership Program Implementation

DPAA developed Administrative Instruction 2310.10, “Implementing Regulations for Public-Private Partnerships (P3) between Defense POW/MIA Accounting Agency (DPAA) and Non-federal Entities (NFE),” January 18, 2017. DPAA designed this policy to leverage the expertise and resources of non-federal entities.

The Strategic Partnerships Director described the partnering program as helping DPAA to reduce costs for recovery missions, extending the agency’s research capabilities and potentially training the next generation of DPAA employees. While the Strategic Partnership program provides an opportunity to add capability and facilitate mission accomplishment, DPAA staff and partner organizations indicated that the program lacks clear and consistent implementation guidance.

DPAA Internal Challenges

Discussions with Asia-Pacific Directorate personnel indicated concerns about the intended purpose, value, or outcomes of the agency’s Strategic Partnerships program. These concerns included the potential for substandard work quality by partner organizations, lack of coordination among missions conducted by DPAA regional directorates and partner organizations, and the potential to damage relationships with host nations.

One Asia-Pacific senior planner explained that the Strategic Plans Directorate would plan partner missions without coordinating with concurrent DPAA-staffed field missions and stated that some of the partner organizations may have operated outside the terms of agreement with DPAA. Furthermore, because partners work

under broad memorandums of understanding rather than contracts, it is unclear how DPAA oversees missions or enforces proper protocols. Additionally, the Asia-Pacific regional director stated that not all host governments want DPAA to work directly with non-governmental organizations, and that it is difficult to enforce compliance with DPAA standards. As a result of these challenges, Asia-Pacific staff voiced reluctance to support agency partnerships with private organizations.

Partner Organizations

Officials from some of DPAA's partner organizations also expressed concern with coordination and communication, indicating that information sharing was a "one-way street" because DPAA did not share information in kind. They stated that it would be helpful if DPAA shared more loss incident- and case-related information with them, both pre- and post-mission. Additionally, they discussed challenges with understanding the different processes between the Europe-Mediterranean and Asia-Pacific regional directorates, which led to confusion in mission planning and execution.

Despite the previously mentioned challenges, each official made it clear that they believed that their organization's partnership with DPAA was beneficial. They had positive comments about their working relationships with DPAA and stated that these partnerships could be valuable once the Strategic Partnership program and processes mature.

Recommendations, Management Comments, and Our Response

Recommendation 8

We recommend that the Director of the Defense POW/MIA Accounting Agency develop guidance for collaboration with partner organizations that:

- **clearly establish the mission roles, responsibilities, expectations, and limitations of partner organizations, and**
- **define coordination and execution procedures for partner missions.**

Comments by Director of DPAA

The Director of DPAA neither agreed nor disagreed with the recommendation. The Director specifically disagreed with the narrative, stating that DPAA is focused on finding ways to ensure its partners are provided the information needed to plan for and implement partner missions. He stated that DPAA leadership made the decision to proceed with pilot partnership efforts with the expectation of

generating lessons learned that would inform the development of partnering processes and policies. The Director went on to state that these pilot efforts created the perception that coordination was lacking; however, many of these deficiencies were resolved and continue to be refined and strengthened.

He added that the agency continues to update and refine the memorandum of agreement/understanding template used to administer these partnerships, including a recent addendum about ethical conduct. Finally, the Director stated that DPAA has created and formalized a Grants and Cooperative Agreements program that will expand the agency's outreach to and arrangements with potential partners. DPAA published an internal administrative instruction in May 2018 and anticipates awarding its first grants and cooperative agreements in June 2018.

Our Response

Comments from the Director of DPAA addressed all specifics of the recommendation; therefore the recommendation is resolved, but it will remain open. We will close this recommendation once we receive DPAA's updated memorandum of agreement/understanding template and the administrative instruction, "Grants and Cooperative Agreements."

Recommendation 9

We recommend that the Director of the Defense POW/MIA Accounting Agency, in the administration of partner agreements, disseminate relevant mission information to partner organizations throughout the duration of partnering activities.

Comments by Director of DPAA

The Director of DPAA neither agreed nor disagreed with the recommendation. He stated that DPAA makes every effort to provide partners with all the information it can. He added that DPAA obtained a change in the agency's System of Records Notice to facilitate sharing information with partners and has also proposed legislation, through the Office of the Secretary of Defense and the Office of Management and Budget, to authorize information sharing with partners, included in the initial marks of the FY 2019 NDAA. He concluded that DPAA has added provisions to its partnering agreements and arrangements that attempt to balance the need for safeguards required by DoD information-sharing regulations and policies with the ability of smaller partners to meet expensive or cumbersome information technology protocols

Our Response

Comments from the Director of DPAA addressed all specifics of the recommendations; therefore the recommendation is resolved, but it will remain open. We will close this recommendation once we receive DPAA's updated System of Records Notice and the FY 2019 NDAA initial marks containing DPAA's proposed legislation about information sharing.

9) Secretary of Defense Prior Recommendation 3.b

Investigate the policy for burial at sea. In conjunction with the Department of the Navy, assign the Under Secretary of Defense for Policy to re-examine Navy policy regarding burial at sea that would account for identification of unknowns from the battleships Oklahoma, New Jersey, and California buried at the Punchbowl National Cemetery in Hawaii.²⁴

The implementation of this recommendation is ongoing. On April 14, 2015, the Deputy Secretary of Defense issued a memorandum, directing:

- DPAA to analyze all information pertaining to unknowns buried at the National Memorial Cemetery of the Pacific, and
- the DoD to coordinate with the Department of Veterans Affairs for the disinterment and individual identification, to the extent practical, of all unknowns associated with the USS *Oklahoma* within the next 5 years.²⁵

The disinterment and identification of the remains of unknown service members continued during November 2017. The April 2015 disinterment memorandum states that the policy therein, “does not extend to unaccounted-for Service members who were lost at sea.” However, officials in the Casualty, Mortuary Affairs, & Military Funeral Honors section of the Under Secretary of Defense for Personnel and Readiness stated that they expect updated mortuary affairs policy to include departmental guidance about service members lost at sea.

We will continue to track implementation through final issuance of updated mortuary affairs policy from the Office of the Under Secretary of Defense for Personnel and Readiness.

²⁴ The National Memorial Cemetery of the Pacific, informally known as the “Punchbowl,” is a national cemetery administered by the Department of Veterans Affairs.

²⁵ During the December 7, 1941, attack on Pearl Harbor, Japanese aircraft sank the Navy battleship USS *Oklahoma*. Of the 429 crew members killed, fewer than 40 individuals were positively identified, and the remaining unidentified sailors and Marines, nearly 400, were buried as “unknowns” in the National Memorial Cemetery of the Pacific.

Appendix A

Scope and Methodology

The DoD OIG conducted this evaluation as a follow-up to the implementation of recommendations in Report No. DODIG 2015-001, “Assessment of the Department of Defense Prisoner of War/Missing in Action Accounting Community,” October 17, 2014. Our objective was to evaluate the department’s implementation of prior DoD OIG recommendations and Secretary of Defense-directed organizational changes to the past conflict personnel accounting community, resulting in the formation of DPAA.

We conducted this evaluation in accordance with the “Quality Standards for Inspections and Evaluations,” published in January 2012 by the Council of Inspectors General on Integrity and Efficiency. Those standards require that we plan and perform evaluations to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings, conclusions, and recommendations. We believe that the evidence obtained was sufficient and appropriate to provide a reasonable basis for our findings, conclusions, and recommendations based on our objectives.

Scope

We conducted our evaluation from June 2017 to April 2018 and limited it to those DoD and private sector offices, activities, and officials comprising the department’s past conflict personnel accounting community.

Methodology

To achieve our objective, we reviewed federal laws; DoD policies; and DPAA strategies, plans, and policies to verify that current guidance complies with prior DoD OIG recommendations and satisfies the Secretary of Defense’s intent for the accounting community’s reorganization. In addition, we met with and interviewed officials from:

- Under Secretary of Defense for Policy
- Under Secretary of Defense for Personnel and Readiness
- Defense POW/MIA Accounting Agency
 - DPAA East (Crystal City, Virginia)
 - DPAA West (Joint Base Pearl Harbor-Hickam, Hawaii)
 - Satellite laboratories (Offutt Air Force Base, Nebraska and Wright-Patterson Air Force Base, Ohio)
- Service Casualty Offices
- DPAA partner organizations (Strategic Partnerships)

Use of Computer-Processed Data

We used computer-processed data in the performance of our work and determined that the data provided was sufficiently reliable to support any conclusions made from its use.

Use of Technical Assistance

We did not require technical assistance to perform our evaluation.

Prior Coverage

During the past 5 years, two federal oversight reports were issued that are relevant to our evaluation objectives. Unrestricted GAO reports can be accessed at <http://www.gao.gov>. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/reports.html/>.

GAO

GAO-13-610, “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

This report examined the Government Accountability Office’s (GAO’s) assessment of the DoD’s capability to accomplish the missing persons accounting mission. The GAO recommended that the DoD examine options to reorganize; clarify responsibilities for the accounting community; improve planning, guidance, and criteria to prioritize cases; and sustain communication.

DoD OIG

Report No. DODIG-2015-001, “Assessment of the Department of the Defense Prisoner of War/Missing in Action Accounting Community,” October 17, 2014

The report assessed the DoD’s programs and practices about the identification and repatriation of the remains of the Nation’s missing in action 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. The DoD OIG recommended that the DoD define a single mission with supporting resources, develop a strategic plan, and develop policy to address the missing in action not likely to be recovered, including personnel lost at sea.

Appendix B

The results of two additional previous studies relate to the objective of this report. In July 2013 the GAO published 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.” This report contained nine recommendations, grouped into four actions, to the Secretary. Then, on March 28, 2014, the Cost Assessment and Program Evaluation group in the Office of the Secretary of Defense transmitted their final report titled, “Organizational Structure Review of the Personnel Accounting Community,” to the Secretary. This report contained 35 recommendations. We summarize the topic and status of recommendations for both reports in this Appendix.

GAO Recommendations

The GAO recommended that the Secretary of Defense:

- **Unify the accounting community** – Examine options for reorganizing the accounting community that provide a more centralized chain of command. In March 2017, the GAO reported that the DoD had addressed this recommendation.
- **Clarify roles and responsibilities** – Revise DoD Directive 2310.07E, issue a new instruction supplementing the directive, and direct renegotiation of a new memorandum of agreement between the Life Sciences Equipment Laboratory and JPAC. In March 2017, the GAO reported that the DoD had not addressed this recommendation. However, on April 12, 2017, the Under Secretary of Defense for Policy published DoD Directive 2310.07, “Past Conflict Personnel Accounting Policy,” satisfying the first element of the recommendation. DoD Directive 5110.10, Defense POW/MIA Accounting Agency (DPAA),” reorganized the Life Sciences Equipment Laboratory and JPAC within DPAA, rendering the second element moot.
- **Enhance the capability and capacity to account for missing persons** – Finalize the community-wide plan to increase capability and capacity, establish criteria used to prioritize missing persons cases to reflect feasibility of recovery, establish a mechanism for community-wide communication, formalize communication between the JPAC Central Identification Laboratory and service casualty assistance offices, and ensure that DPMO develops personnel files for all unaccounted-for persons. In March 2017, the GAO reported that the DoD had partially addressed this recommendation. While the DoD provided the GAO with the “DPAA Strategic Initiatives and Approach” document, the GAO

requested additional clarification about the participation of legacy organizations in the creation of the document. As all legacy organizations were combined into DPAA, the next follow-up response by the DoD to the GAO should close this recommendation.

- **Avert unexpected operations or diplomatic issues** – Develop memorandums of agreement between the JPAC Commander (or the reorganized entity) and combatant commands supporting missing persons operations. The GAO Action Tracker did not include this recommendation. However, DoD Directive 2310.07 tasks combatant commanders to “identify, monitor, and provide, as appropriate, program resource requirements to support the past conflict personnel accounting mission.” In addition, the reorganized DPAA contains an Outreach and Communications Directorate.

CAPE Recommendations

We reviewed the 35 recommendations in the Cost Assessment and Program Evaluation (CAPE) report and determined that the DoD addressed 17 of them with 13 more in progress. The remaining 5 recommendations addressed the funding, organization, and management of service casualty assistance offices, which was outside the scope of the current DoD OIG evaluation.

Of the 17 recommendations from the CAPE report that DoD addressed, we determined:

- One was time-sensitive and was no longer meaningful due to changed conditions.
- Twelve corresponded to recommendations from the Under Secretary of Defense for Policy to the Secretary of Defense and recommendations in report DODIG-2015-001. We outline actions that the DoD took in the “Agency Progress, Prior Recommendations, and Current Findings” section of this report.
- Four were unique, and they addressed functions within DPAA. We obtained sufficient evidence during our fieldwork to determine these complete.

Of the 13 recommendations from the CAPE report considered to be still in progress, we determined:

- Three corresponded to recommendations included in the action memorandum from the Under Secretary of Defense for Policy to the Secretary of Defense and DODIG-2015-001. We outlined actions that the DoD took in “Agency Progress, Prior Recommendations, and Current Findings” in this report.
- Eight pertained to roles and responsibilities within DPAA. We discuss them in “Agency Progress, Prior Recommendations, and Current Findings” in this report.

Two repeated an earlier recommendation within the CAPE report and were included in the recommendations from the Under Secretary of Defense for Policy to the Secretary of Defense.



Management Comments

Defense POW/MIA Accounting Agency



DEFENSE POW/MIA ACCOUNTING AGENCY
2300 DEFENSE PENTAGON
WASHINGTON, D.C. 20301-2300

MAY 3 1 2018

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL, SPECIAL PLANS AND OPERATIONS

SUBJECT: Evaluation of DoD's Organizational Changes to the Past Conflict Personnel Accounting Community (Project No. D2017-D00SPO-0154.000)

In response to your April 19, 2018, request, I am providing the Defense POW/MIA Accounting Agency's (DPAA) review and comments (Tab A) regarding the nine recommendations the Inspector General (IG) made within the report, Evaluation of DoD's Organizational Changes to the Past Conflict Personnel Accounting Community. The Agency poses no objection to public release of the report. I request this letter, along with Tab A, be included with the final report.

Although we appreciate the efforts of the IG team and the resulting report, it is important to note the team's gathering of data for this report concluded, for the most part, in August 2017. Since September 2017, with the full complement of leadership billets filled after many months of gaps or dual-hatting, the Agency continues to institutionalize plans and processes that have resulted in improvements and innovations within the Agency, including in the areas of: strategic and operations planning; planning, programming, budgeting and execution; public-private partnerships; contracts review and approval; foreign engagement; and outreach and communications.

We also want to note a few concerns, including two premises for the IG team's evaluation, which are referenced in the Introduction section. First noted on page 1, and then throughout, the report incorrectly spells out the POW/MIA acronym within the Agency's name, but the acronym is officially part of DPAA's name.

Next on page 3, the report indicates that in 2009, Chapter 76 of Title 10, U.S. Code, Section 1509, was amended and "reduced the options for determining a person as 'accounted for' by mandating the requirement for recovered remains (visible or forensic identification)." This statement is not relevant to the subject evaluation, and mischaracterizes the 2009 amendment. The 2009 amendment added World War II and the Persian Gulf War as designated past conflicts, thus establishing *for the first time* the statutory responsibility to account for the missing from those conflicts in accordance with the definition of "accounted for," found in Section 1513. (Note that the definition was first enacted in 1996, has not changed except for the addition of the phrase "to the extent practicable" to subsection 1513(3)(B), Public Law 114-328, National Defense Authorization Act for Fiscal Year 2017.) We also note that the report indicates in several places (*e.g.*, p. 22) that the definition of "accounted for" appears in Section 1509, when in fact it appears in Section 1513.

Defense POW/MIA Accounting Agency (cont'd)

There are also two factual errors to point out in the Case Management System (CMS) paragraph on page 9 of the Agency Progress section. We expect to have CMS fully operational by 2019, and not "2020" as stated. Second, there are no future plans that "include reclassifying unaccounted-for individuals into more narrowly defined, but not yet defined subcategories that reflect the possibility of recovery with greater accuracy." Finally, in several places (e.g., page 6), the Principal Deputy Director is incorrectly referred to as the "Principal Director."



Handwritten signature of Kelly McKeague in cursive script.

Kelly McKeague
Director

Attachment:
Comments on DoD OIG Recommendations

Defense POW/MIA Accounting Agency (cont'd)

DPAA Comments on DoD IG Current Recommendations (Project No. D2017-D00SPO-0154.000)

“Fullest Possible Accounting”

Since the end of the Vietnam conflict, the commonly understood mission of the Past Conflict Personnel Accounting Community is to achieve “fullest possible accounting.” The DoD and accounting community’s past attempts to define “fullest possible accounting” have been inconsistent, such that the meaning of the term remains open to stakeholder interpretation. Without a clear definition of “fullest possible accounting,” DPAA’s external stakeholders expect differing results based on their own understanding of the term.

Recommendation 1 (page 15):

We recommend that the Director of the Defense POW/MIA Accounting Agency clearly and fully define “fullest possible accounting” and align that definition with corresponding organizational goals, operational strategies, and performance metrics.

DPAA Position:

DPAA agrees the term “fullest possible accounting” should be clearly explained as it relates to DPAA’s goals, strategies, metrics, and mission end state. Moreover, DPAA agrees that fullest possible accounting is not defined in any official narrative inside or outside of the Agency, and has led to differing interpretations of the term.

The Agency disagrees that the level of confusion is as great as the report concludes, and notes that “fullest possible accounting” does not mean the same as the term “accounted for,” which the narrative in the IG report implies.

There are two other references to question. The report includes the “undated document from DPMO” as referenced on page 13, which would not seem to have utility or relevancy to the overall argument since it is not an official document. Also, in the “Managing Expectations” section on page 15, the very first sentence is a misstatement. At no time was the phrase “fullest possible accounting” ever “interpreted solely according to the legal definition of ‘accounted for’ in 10 U.S.C. Section 1513.” As discussed below, the two terms are distinct. Additionally, the comments of the previous Deputy Director cited in the second paragraph of the section represented a policy discussion underway within the Agency at the time, but do not reflect the ultimate Agency position.

DPAA Actions:

DPAA has developed an agency Policy Memorandum (PM) explaining fullest possible accounting for all Agency staff and is finalizing internal coordination. This policy will be used when describing fullest possible accounting to all external audiences and DPAA will advocate

Defense POW/MIA Accounting Agency (cont'd)

including the definition in the next update to DoDI 2310.07, which will be coordinated with the other stakeholders in the Accounting Community (e.g., Military Departments, OUSD (P&R), etc.). Estimated completion date (ECD) for the internal PM is 15 June 18; for the DoDI, coordinating revisions will begin in April 2019.

Discussion:

The term "fullest possible accounting" is a significant, historically rooted, and aspirational description of the U.S. Government's commitment to determining what happened to the missing and unaccounted-for DoD personnel from the Nation's designated past conflicts. Fullest possible accounting is achieved when a previously missing and unaccounted-for person returns alive, or remains are recovered and identified; or an analytical conclusion is reached that all reasonable efforts have been made and remains are non-recoverable. Following this conclusion, a representative of the Military Department concerned will deliver to the Primary Next of Kin (PNOK) a report of the conclusions.

Such a report will provide analytical and/or scientific conclusions, and address, as applicable, the completeness of research efforts and the leads investigated, the status or accessibility of the casualty incident site, and the results of remains recovery efforts. This conclusion does not constitute the person being "accounted-for."

Defense POW/MIA Accounting Agency (cont'd)

Impact of the Legal Definition of “Accounted For”

As prescribed by law, an individual missing from a past conflict can only be considered “accounted for” if that person’s biological remains are recovered and identified. However, more than half of those missing from past conflicts are categorized as non-recoverable, meaning there is a negligible potential for recovery of remains. This limited definition of accounted for is not explicitly reflected in DPAA’s current mission and operational strategies, and should be incorporated into the Agency’s long-term goals and proposed mission end-state.

Recommendation 2 (page 22):

We recommend that the Director of the Defense POW/MIA Accounting Agency clearly and fully define the agency’s long-term goals and mission end-state.

DPAA Position:

DPAA agrees that clearly and fully defined long term-goals and mission end-states are necessary for establishing unity of purpose and effort within the Agency, and also to optimally communicate these to external audiences and stakeholders. However, the Agency strongly disagrees that the term “accounted for” is a limiting factor in the ability of the Agency to accomplish its mission or develop long-term goals and mission end-states. The definition of “accounted for” in DoDD 5110.10 is unequivocal and should not be confused with the term “fullest possible accounting”, or “non-recoverable,” which is defined clearly in DoDD 2310.07. Non-recoverable cases are those for which there is negligible potential for accounting, such as when an individual’s remains are lost at sea (but not buried at sea), or lost due to fire, including cremation or an explosion. To classify a case as non-recoverable does not mean that the individual is accounted for. Should new information be discovered that indicates that it may be possible to recover the remains the case will be re-categorized.

Some statements within the “Missing but Non-Recoverable” paragraph on pages 21-22 again confuse “accounted-for” and “fullest possible accounting.” First, the efforts and results of the Life Sciences Investigation group cannot “determine the fate and identity” unaccounted-for individuals, only what happened to them. In doing so, fullest possible accounting can be achieved, but the missing persons will not be accounted for. Second, the definition of “accounted-for” as set forth in 10 U.S.C. Section 1513 is not “a limiting factor for past conflict accounting” as the report articulates. That definition is distinct from the term “fullest possible accounting” and so does not “potentially conflict” with it as the report states. Put another way, DPAA’s statutory responsibility is to account for the missing from designated past conflicts in accordance with the definition of “accounted for,” found in Section 1513.

Furthermore, within the “Mission End-State” paragraph on page 22, the last two sentences are mistakenly linked and will be misconstrued as written. The “long-term goal for the accounting mission to shift from conducting proactive, agency-initiated investigations and recoveries to conducting primarily reactive activities, based on credible new evidence supporting further pursuit” is applied to fullest possible accounting, whether for an individual or with a host nation.

Defense POW/MIA Accounting Agency (cont'd)

It has absolutely no bearing on “non-recoverable individuals” who may “remain unaccounted-for indefinitely.”

DPAA Actions:

With the four senior-most leadership positions now filled, DPAA is conducting a comprehensive review of all strategic documents, and through these efforts both long-term goals and mission end-states will be established. Informed by many internal working groups and executive-level sessions, and an upcoming leadership strategy planning session in June 2018, DPAA intends to publish a Strategic Plan with clear and fully defined long-term goals and mission end-states; this plan will address the period Fiscal Years (FY) 2020-2025. ECD: October 2018.

Discussion:

DPAA’s existing set of strategic documents were developed shortly after the Agency was established, and were designed to assist in unifying three disparate organizations and associated processes. Additionally, these documents served a purpose in providing clearly defined goals and objectives for establishing the organization and focusing on the accounting mission in the 2-5 years after achieving initial operational capability. The Agency has continued to review and update goals and missions based on experiences over the past two and a half years since reaching full operational capability. Based on this knowledge, and having three of the four senior-most leadership positions filled, the Agency is revising all current strategic documents into one Agency Strategic Plan with clearly defined long-term goals and mission end-states.

DPAA disagrees with the notion that it must script long-term goals for those missing DoD personnel currently listed as “non-recoverable” until such time as the Agency has completed its categorization of active pursuit cases (approximately 26,000). Our disagreement is straightforward: categorizing a case as “non-recoverable” does not “account for” an individual as the report posits. The term “non-recoverable” is specifically defined in DoDD 2310.07. There is simply no congruency to “non-recoverable personnel,” no matter the sub-categorization, being “accounted-for.”

Defense POW/MIA Accounting Agency (cont'd)

Applicable Travel Regulations and Policies

A DPAA internal audit found that the agency had not resolved several recommendations identified in prior DoD OIG and Naval Audit reports relating to temporary duty travel. An ongoing deficiency resulted in junior DPAA travel clerks assuming personal financial liability for travel vouchers rather than the appropriate agency supervisor. DPAA is updating policies and procedures that, when fully implemented, should resolve travel findings from prior audits and prevent future deficiencies.

Recommendation 3 (page 30):

We recommend that the Director of the Defense POW/MIA Accounting Agency closely monitor the agency's implementation of interim guidance for official travel, update Administrative Instruction 1000.25, "DPAA Travel Program," and provide additional advice and oversight as required to ensure that the agency complies with DoD travel policies.

DPAA Position:

DPAA has been monitoring DoD travel policy compliance and agrees that it should continue to do so. In light of this, and the actions outlined below, DPAA recommends no further action on this recommendation.

DPAA Actions:

DPAA published Administrative Instruction (AI) 1000.25, "DPAA Travel Program" on June 30, 2017, and a supplemental PM 2017-008 on November 16, 2017 to address issues identified in the DoD OIG and Naval Audit reports. DPAA also conducted internal audits to assess travel program performance and systematically addressed many individual irregularities. The DPAA AI and PM resolved several problems, including removing financial liability from junior DPAA travel clerks and assigning proper Authorizing Official duties to appropriate agency supervisors.

DPAA continues to monitor and refine its travel program processes and will memorialize those refinements with a revision to AI 1000.25. The revised AI is in final coordination and addresses identified travel program issues and provides additional advice and oversight responsibilities to facilitate an efficient, economical, and effective travel program. The DPAA Chief of Staff continues to provide direction for and oversight of the DPAA travel program. ECD for publishing revised AI 1000.25: July 2018.

Defense POW/MIA Accounting Agency (cont'd)

Accounting Community Consolidation

The accounting community reorganization resulted in the personnel and facilities from the previous organizations remaining generally intact. The Defense Prisoner of War/Missing Personnel Office, located in Virginia, became DPAA East and the de facto headquarters, and the Joint POW/MIA Accounting Command, located in Hawaii, became DPAA West.

Although the creation of DPAA consolidated the functions of the accounting community into one agency, DPAA East and DPAA West have retained much of their distinct organizational cultures related to mission operations and procedures. Additionally, DPAA's military life support material (non-biological) analysis capabilities are underused and not fully incorporated into DPAA's organizational processes for identification of remains.

Recommendation 4 (page 36):

We recommend that the Director of the Defense POW/MIA Accounting Agency review and modify the agency's organizational structure and processes as necessary to:

- improve control over enterprise operations, develop consistent agency-wide processes, and
- coalesce personnel and functions into a unified organization.

Recommendation 5 (page 36):

We recommend that the Director of the Defense POW/MIA Accounting Agency:

- reevaluate the roles and responsibilities of the Life Sciences Equipment Laboratory based on the updated organizational goal and
- ensure adequate use of Life Support Investigation Division resources.

DPAA Position:

DPAA continually reviews its organizational structure to improve effectiveness and efficiencies, as well as continues to develop and evolve its processes and procedures. Moreover, the Agency disagrees that the current organizational structure creates in effect three separate organizational cultures and stovepipes, thereby preventing or diminishing unity of effort.

DPAA's unique mission is unquestionably global in scope. Geographic dispersal has been relied on to best execute DPAA's worldwide responsibilities. The terms "DPAA East" and "DPAA West" are not how the Agency refers to itself, and DPAA disagrees with the report's conclusion that DPAA functions continue to "operate largely independent of one another."

DPAA disagrees that DPAA Life Sciences capabilities are not used adequately. These capabilities are used regularly in both deployed and laboratory operations, and these analytical efforts do contribute significantly to case analyses.

Defense POW/MIA Accounting Agency (cont'd)

DPAA Actions:

Reorganization and restructuring take time to achieve full organizational unity as policies, processes and procedures are established and institutionalized, particularly in an organization separated by both time and distance. Leadership stability is also essential to organizational unity of purpose and effort. Unfortunately, it took more than a year to replace the Director after an unexpected departure in 2016. While this gap may have contributed to the perception of lack of unity and cohesiveness, there were tremendous strides made by the Agency under the Acting Director, among which was achieving the highest number of accounted-for DoD personnel to date. Filling the Chief of Staff position in September 2017 with a permanent hire has also been a key development.

DPAA continues to strengthen a singular unity of purpose. Leadership and senior staff located at the Hawaii and NCR facilities regularly visit the other facilities, and staff cohesion is facilitated through weekly video teleconference meetings including: Director's staff meeting(s) and a Chief of Staff Synchronization meeting. There are also regular meetings on budgeting and execution; contract review and approval; and operations reviews. Quarterly town hall meetings link most all of the DPAA team.

The Agency is continuing to develop procedures and policies to reinforce unity of effort and organizational structure. The Agency succeeded in having DoDD 5110.10, "Defense POW/MIA Accounting Agency (DPAA);" DoDD 2310.07, "Past Conflict Personnel Accounting Policy" published, and is in the process of staffing DoDI 2310.cc, "Past Conflict Personnel Accounting Procedures." These keystone documents apply not only to DPAA, but to the entire Accounting Community.

Additionally, the Agency has produced a number of PMs, operating processes and procedures to better align agency efforts, as well as resources; and internal, directorate-level standard operating procedures (SOP). An example is DPAA PM 2017-009, "Foreign Engagement and Access (FEA)." DPAA's FEA program optimizes foreign engagement opportunities at the lowest appropriate level, but also ensures these engagements across the Agency present a unified narrative aligned with broader U.S. Government (USG) policies.

Discussion:

As with any large organization, DPAA is continuously reviewing its organizational structure to improve effectiveness and efficiencies; recent changes include the realignment of the World-Wide Operations Center (WOC) of the Enterprise Operations Branch (Policy and Plans Directorate) to the Expeditionary Support Directorate. This move better aligns daily operational execution by the WOC with the more operations-tailored side of the Agency. Also, the Life Sciences Equipment Laboratory is aligned under the Scientific Analysis (SA) Directorate and incorporated into SA SOPs for better unity of effort and to align its role with other life science activities being accomplished in the field and in the laboratory.

Defense POW/MIA Accounting Agency (cont'd)

Although relatively minor in comparison, DPAA has re-named two directorates to more accurately reflect their responsibilities: Strategic Partnerships has been re-named Partnerships and Innovation, and the Asia-Pacific Directorate has been renamed the Indo-Pacific Directorate, in line with a recent OSD realignment, to more accurately reflect that geographic region.

DPAA recommends this item be closed.

Defense POW/MIA Accounting Agency (cont'd)

Resource Allocation

DPAA spends the majority of its operational budget on Vietnam War cases in Southeast Asia, possibly at the expense of opportunities outside of Southeast Asia and other past conflicts. DPAA has not clearly identified or communicated this prioritization of resources for Vietnam cases to stakeholders, resulting in the perception of unequal commitment to each conflict.

Recommendation 6 (page 41):

We recommend that the Director of the Defense POW/MIA Accounting Agency develop a new strategic plan based on an updated organizational mission, including comprehensive and standardized goals, metrics, and milestones to measure and assess agency performance.

Recommendation 7 (page 41):

We recommend that the Director of the Defense POW/MIA Accounting Agency, once the DPAA mission is clearly defined, review funding allocations to optimize the allotment of funds to accomplish the updated mission and corresponding goals.

DPAA Position:

The report's preamble to this recommendation (pages 38-39) again conflates "accounted-for" with "fullest possible accounting." The aspirational desired end-state of "achieving the fullest possible accounting" is purposefully centric to the DPAA Mission Statement, and as such is prominently addressed in its strategic documents like the FY2017-2022 Campaign Plan. While "active cases" and "annual identifications" are Agency priorities, they neither translate nor equate to DPAA's operational focus areas.

DPAA disagrees with other parts of this section:

- The Vietnam War Focus section on page 39 excludes two key reasons for DPAA's focus on Vietnam War cases and they are "the aging and loss of firsthand witnesses to that conflict" and "Vietnam War cases are more extensively developed in terms of research and analysis."

- The report's premise that "external pressure from family groups drives the agency's focus on the Vietnam conflict" is overstated and certainly does not limit "DPAA's ability to prioritize in line with strategy" as stated on page 41. DPAA's focus on sustaining the pace and scope of operations in Southeast Asia is congruently linked as an operational priority and a strategy.

- The Indo-Pacific Directorate leadership and staff actively collaborate in and contribute to the development of Agency strategy and operation plans. Once final decisions are reached, they execute missions within their geographic area of responsibility.

- Thus, it is the Agency's position that the "Alignment of Messaging and Resource Application" section of the report is not based on accurate data.

Defense POW/MIA Accounting Agency (cont'd)

DPAA Actions:

The Agency routinely and clearly communicates its priorities externally: to Congress, most recently in a report to Congress in 2018; to external stakeholders in numerous operational planning documents for FY 2018-2019 and FY 2019-2020; as well as to family members through seven Family Member Updates (FMU) a year, and two annual government briefings to the Vietnam War and the Korean/ Cold War families.

DPAA is currently developing its FY 2020-2025 Strategic Plan through a comprehensive requirements development process tied to the Agency's Planning, Programming, Budgeting and Execution (PPBE) process. The plan will look at the programmed years to determine priorities and resource allocation, as well as communicate comprehensive, standardized, and aligned goals. ECD: October 2018.

Discussion:

Accounting for U.S. personnel missing from the Vietnam War remains the Agency's priority for several reasons. First-hand witnesses, both U.S. and Southeast Asian, who are able to provide critical information regarding U.S. loss sites, are still alive, but aging. Many of the personnel who remain unaccounted-for were victims of high kinetic energy losses (*e.g.*, downed aircraft), and the amount of remains that may still exist is often very small. Adding to the urgency is the fact that the soil in Southeast Asia is highly acidic, which rapidly accelerates decomposition. Furthermore, economic development in Southeast Asia, especially in Vietnam, threatens potential loss sites that have not yet been searched. Finally, U.S. and host nation officials in Vietnam and Laos are increasingly committed to DPAA's increased pace and scope of operations as part of broader strategic security objectives.

Accounting for U.S. personnel from the Vietnam War is cost-intensive. The majority of U.S. losses from the Vietnam War that DPAA is pursuing occurred in areas that are very inhospitable and remote. In many instances, helicopters are the only means to transport investigation and recovery teams to a site, making transportation and travel costs the single largest expense for Vietnam War recovery operations, an expense not associated with operations in most other countries. Host nation support expenses also represent a large portion of the Vietnam War accounting costs. These challenges combine to make Vietnam War accounting often more complex, time-consuming, and cost-intensive than the Agency's accounting endeavors for other conflicts.

Defense POW/MIA Accounting Agency (cont'd)

Public-Private Partnership Program Implementation

DPAA implemented a policy that facilitates agency activities through partnership programs that leverage the expertise and resources of non-federal and private entities. However, staff from both DPAA and partner organizations indicated that the program lacks clear and consistent guidance and implementation from DPAA program officials.

Recommendation 8 (page 45):

We recommend that the Director of the Defense POW/MIA Accounting Agency develop guidance for collaboration with partner organizations that: Clearly establish the mission roles, responsibilities, expectations, and limitations of partner organizations, and Define coordination and execution procedures for partner missions.

DPAA Position:

DPAA disagrees with the narrative in this section and believes the problem is overgeneralized and does not reflect the reality of the last 18 months. During the initial roll-out of the partnership program, DPAA was reorganizing and coordination across the nascent Agency was evolving, as new directorates and offices were not fully functioning and the Agency lacked a centralized tracking system for staffing actions. A prudent leadership decision was made to proceed with some initial pilot partnership efforts, knowing these would generate lessons learned that would inform the Agency partnering processes and policies as they were being developed. It is worth noting that the Agency was far out in front of DoD partnering efforts and needed to develop the required internal rules from whole cloth.

A deliberate approach was taken to help ensure the Agency's internal partnership regulations and guidelines would be effective, which slowed the process. Unfortunately, the decision to proceed with pilot efforts, and the delays in issuing Agency partnership guidance, created a perception with some Agency offices and personnel that coordination was lacking. Even while trying to take the time needed to establish solid processes and policies, DPAA had to learn from its pilot efforts and follow-on partnership arrangements. Thus, changes were needed as the initial guidelines were applied to actual partners and partnership missions. This learning process and the need to modify DPAA's first attempts to issue needed guidelines frustrated potential partners and other outside entities that wanted clear and final rule sets. Many of these deficiencies were effectively resolved prior to the end of the Partnership and Innovation (PI) Directorate's second year, and continue to be refined and strengthened based on additional lessons learned.

DPAA Actions:

The DPAA PI Directorate published an AI, "Implementing Regulations for Public-Private Partnerships (P3) between Defense POW/MIA Accounting Agency (DPAA) and Non-federal Entities (NFE)," on January 18, 2017. The AI defines terms and responsibilities, includes a template for drafting a "Memorandum of Agreement/Understanding" (MOA/MOU) with non-federal entities, and provides a flow chart of how external partnership proposals are handled.

Defense POW/MIA Accounting Agency (cont'd)

PI continues to update and refine the MOA/MOU template, and recently added an addendum to the template regarding ethical conduct.

PI maintains all of its files electronically and allows unrestricted access to the files by all DPAA directorates.

Recommendation 9 (page 45):

We recommend that the Director of the Defense Prisoner of War/Missing in Action Accounting Agency, in the administration of partner agreements, disseminate relevant mission information to partner organizations throughout the duration of partnering activities.

DPAA Actions:

DPAA makes every effort to provide its partners with all the information it can to allow them to accomplish their partnership missions. However, applicable laws, regulations and policies limit dissemination of certain DoD information. Generally, such information must be cleared for public release before it can be shared with outside entities, and DoD regulations regarding the transfer of such information have been interpreted to mandate that partners agree to requirements (which can be especially difficult when the partner is a smaller non-profit or academic institution).

Nevertheless, DPAA has been working through these issues, by, for example, obtaining a change in the Agency's System of Records Notice to facilitate sharing information with partners. DPAA has also proposed legislation, through OSD and the Office of Management and Budget, to authorize information sharing with partners; it is included in the initial marks of the FY 2019 National Defense Authorization Act. In addition, the Agency has added provisions to its partnering agreements and arrangements that attempt to balance the need for safeguards required by DoD information sharing regulations and policies with the ability of smaller partners to meet expensive or cumbersome information technology protocols. DPAA is focused on finding additional creative ways to ensure its partners are provided the information needed to plan for and implement partner missions, while fully complying with relevant federal rules and regulations.

DPAA has also created and formalized a Grants and Cooperative Agreements (GCA) program that will expand PI's outreach and arrangements to potential partners. The GCA required painstaking research, drafting, and staffing to ensure legal sufficiency, and the resulting DPAA AI, "Grants and Cooperative Agreements," was published on May 15, 2018. On May 9, 2018, the program was published in the Catalog of Federal Domestic Assistance (CFDA) website, and the Agency anticipates awarding the first grants and cooperative agreements in June 2018. The GCA program will greatly increase the level of flexibility the Agency has to develop and fund partnerships around the world. Prior to the Agency's GCA program going into effect, the Agency leveraged other DoD entities (*e.g.*, U.S. Army Corps of Engineers, Defense Forensic Enterprise, Space and Naval Warfare Systems Command, Naval History and Heritage

Defense POW/MIA Accounting Agency (cont'd)

Command) to take advantage of the expertise and resources of these and non-federal and private entities. The use of these external sources, while at times cumbersome, proved expedient while the Agency ensured that its organic GCA program was properly developed and staffed. To date, the Agency has finalized, or is in the process of finalizing, agreements with more than 60 external entities, including U.S. universities, foreign universities, non-governmental organizations and non-profit organizations, and other federal departments and agencies (*e.g.*, Federal Bureau of Investigation, National Park Service, Bureau of Ocean Energy Management, National Oceanographic and Atmospheric Administration). These entities, located in more than 26 states, already have performed fieldwork in more than 13 countries. In FY 2017 alone, field activities performed by external entities resulted in the reallocation of more than \$6 million to organic Agency operations.

DPAA recommends this item be closed.

Acronyms and Abbreviations

- DPAA** Defense POW/MIA Accounting Agency
- DPMO** Defense POW/MIA Missing Personnel Office
- JPAC** Joint POW/MIA Accounting Command
- LSEL** Life Sciences Equipment Laboratory
- POW/MIA** Prisoner of War/Missing in Action

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Congressional Liaison

703.604.8324

Media Contact

public.affairs@dodig.mil; 703.604.8324

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4800 Mark Center Drive
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www.dodig.mil
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