

# Inspector General

United States  
Department of Defense



## Special Plans and Operations

### Assessment of U.S. Military Cemeteries

# Inspector General

## United States Department of Defense

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The Department of Defense Inspector General is an independent, objective agency within the U.S. Department of Defense that was created by the Inspector General Act of 1978, as amended. DoD IG is dedicated to serving the warfighter and the taxpayer by conducting audits, investigations, inspections, and assessments that result in improvements to the Department. DoD IG provides guidance and recommendations to the Department of Defense and the Congress.



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

June 28, 2013

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Assessment of U.S. Military Cemeteries (Report No. D2013-098)

The DoD IG is providing this report for review and comment. The team performed this assessment in response to a congressional request in the 2012 NDAA. We considered management comments on a draft of this report when preparing the final report.

We request management comments by July 22, 2013 from the following redirected and follow-up recommendations as follows:

- Under Secretary of Defense (Personnel and Readiness) provide responses to 3.a.(1), 3.a.(2), 3.a.(3), and 3.a.(4).
- Under Secretary of Defense (Acquisition, Technology, and Logistics) provide responses to 1.a., 2.a., 3.c., 5.a., and 6.
- Assistant Secretary of the Navy for Comptroller/Financial Management provide a response to 5.b.
- Assistant Secretary of the Navy, Manpower and Reserve Affairs provide additional responses to 1.b.(2), 1.b.(3), 1.b.(4), 1.b.(5), 2.c., and 3b.
- Assistant Secretary of the Air Force, Manpower and Reserve Affairs provide additional responses to 1.b.(2), 1.b.(3), 1.b.(4), 1.b.(5), 2.c., and 3b.

Copies of your comments must have the actual signature of the authorizing official for your organization. We are unable to accept the / Signed / symbol in place of the actual signature.

We appreciate the courtesies extended to the staff. Please direct questions to Mr. John E. Taylor at (703) 604-8766 (DSN 664-8766), [john.taylor@dodig.mil](mailto:john.taylor@dodig.mil).

Ambassador Kenneth P. Moorefield  
Deputy Inspector General  
Special Plans and Operations

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AND LOGISTICS)  
INSPECTOR GENERAL OF THE AIR FORCE





# Results in Brief: Assessment of U.S. Military Cemeteries

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## Who Should Read This Report?

Personnel within the Office of the Secretary of Defense (OSD), the Joint Staff, the Military Departments, and Agencies that are responsible for the operations of military cemeteries should read this report.

## Background

The fieldwork for this assessment was conducted from April to September 2012. The team evaluated adequacy of and adherence to the statutes, policies, and regulations governing the management, oversight, operations, and interments or inurnments (or both) by those cemeteries, less those of the U.S. military academies, under the jurisdiction of the military departments.

This was the first time these cemeteries had been examined by an outside agency. The team used the reports listed in Appendix B as a starting point. While we found that each cemetery had different circumstances, they all had the same mission and the same types of challenges and issues.

## Results

The report is divided into four parts: (1) Good News Stories; (2) U.S. Military Cemeteries; (3) Other Matters; and (4) Individual Installations. The report makes six observations and 20 recommendations. The results are discussed therein.

## Overview

We found that in general the Installation and Garrison commanders and their cemetery management staffs were very dedicated and conscientious with respect to management of cemetery operations. This was the first time most of these cemeteries had ever received an oversight inspection from an organization outside the installation. Overall, the Services do well at honoring the dead.

**Cemetery Management.** There should be a designated official in charge of the cemetery at the installation level. Committees or split responsibility has not been sufficiently effective. Cemeteries with full time directors and a single point of contact (POC) had fewer issues. Cemeteries with part time or additional duty directors had more issues, as no one individual was in charge, and oversight was missing or neglected.

**Cemetery Operations.** Annual inspections required by Army regulation were incomplete or had not been performed at all. The Navy and Air Force do not have an annual

inspection requirement. However, these Services should implement an oversight mechanism to assure that installation commanders administer and maintain cemeteries appropriately.

**Regulations, Guidance, and Cemetery Management.** Regulations and guidance at OSD and Service levels were inadequate. Cemetery managers would benefit from formalized training. OSD should establish an overarching cemetery regulation and the Services should re-write theirs.

**Funding.** Inadequate funding for cemetery operations at military bases remained an issue across all Services. Commanders report that they were operating on tight budgets and faced multiple funding decisions among competing priorities. Given its importance, they would like a discrete funding line for cemetery operations support.

**Civilian Cemeteries.** There are over 700 individual civilian cemeteries on Military installations. Currently there are no policy guidelines for the management of civilian cemeteries. Some questions raised were:

- Where and what are the legal agreements for these cemeteries?
- What responsibilities reside with the Services to care for and maintain them?
- And, what are the funding lines, if any, to maintain them?

## **Management Comments and Our Response**

The Office of the Under Secretary of Defense for Personnel and Readiness, Executive Director for Army National Military Cemeteries, Assistant Secretary of the Navy for Manpower and Reserve Affairs, and Assistant Secretary of the Air Force for Manpower and Reserve Affairs provided good and, for the most part, thoughtful comments to the draft report. The Army has taken the lead on cemetery management issues and is quickly establishing a single standard for all their cemeteries. These may be translated to the rest of DoD.

Based on input from management, we:

- redirected five recommendations to the Under Secretary of Defense for Acquisition, Technology, and Logistics;
- redirected one recommendation to the Assistant Secretary of the Navy for Comptroller/Financial Management; and
- deleted two recommendations.

We request that the Assistant Secretary of the Navy for Manpower and Reserve Affairs provide more detailed answers to six recommendations, and the Assistant Secretary of the Air Force for Manpower and Reserve Affairs provide more detailed answers to six recommendations.

See the Recommendations Table on the following page for specifics.

## Recommendations Table

We request that you provide comments to the following recommendations.

Management	Recommendations Requiring Comment	No Additional Comments Required
Under Secretary of Defense for Personnel and Readiness	3.a.(1), 3.a.(2), 3.a.(3), 3.a.(4)	
Under Secretary of Defense for Acquisition, Technology, and Logistics	1.a., 2.a., 3.c., 5.a., 6	
Assistant Secretary of the Navy, Manpower and Reserve Affairs	1.b.(2), 1.b.(3), 1.b.(4), 1.b.(5), 2.c., 3.b.	1.b.(1),
Assistant Secretary of the Navy, Comptroller/Financial Management	5.b.	
Assistant Secretary of the Air Force, Manpower and Reserve Affairs	1.b.(2), 1.b.(3), 1.b.(4), 1.b.(5), 2.c., 3.b.	1.b.(1), 5.b.
Executive Director of the Army National Cemeteries Program		1.b.(1), 1.b.(2), 1.b.(3), 1.b.(4), 1.b.(5), 2.b., 3.b., 4.a., 4.b., 5.b.

**Total Recommendations in this Report: 20**

**Please provide comments by July 22, 2013.**

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# Introduction

## Background

After recent incidents<sup>1</sup> leading to a significant level of concern and further inspection activity at Arlington National Cemetery, coupled with heightened Congressional interest, the 2012 National Defense Authorization Act, section 592, directed the Department of Defense Inspector General (DoD IG) to conduct an inspection of the cemeteries over which Military Services have jurisdiction. DoD IG conducted the related field assessment from April to September 2012.

## Public Laws

Pursuant to the National Defense Authorization Act for Fiscal Year 2012 (NDAA 2012) Section 592, Paragraph (a), the Inspectors General of the Military Departments were directed to conduct an inspection of each Military Cemetery<sup>2</sup> under the jurisdiction of that military department and, based on the findings of these inspections, make recommendations for the regulation, management, oversight, and operation of the military cemeteries. Pursuant to Paragraph (c)(1), DoD IG was directed to conduct an inspection of a statistically valid sample of cemeteries located at current or former military installations inside and outside the United States with the objectives stated below for all cemeteries within the jurisdiction of the military departments.<sup>3</sup> Pursuant to Paragraph (d)(2), the DoD IG shall submit to the Committees on Armed Services of the Senate and the House of Representatives a report containing findings and observations resulting from the inspections conducted and the recommendations for corrective actions.

Pursuant to Paragraphs (a, b, and e), the Service IGs were tasked with inspecting their respective Service Academy cemeteries. The DoD IG had members present as observers during each of these inspections.

## Objectives

On January 24, 2012, the DoD IG announced an assessment to determine the adequacy of and adherence to the statutes, policies, and regulations governing the management, oversight, operations, and interments or inurnments (or both) by those cemeteries, less those of the U.S. military academies, under the jurisdiction of the military departments.

Specifically, the inspections of each of the military cemeteries will include an assessment of:<sup>4</sup>

- The adequacy of the statutes, policies and regulations governing the management, oversight, operations, and interments or inurnments (or both) of the military cemeteries

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<sup>1</sup> For examples see: "Grave offenses at Arlington National Cemetery." Accessed at: [http://www.salon.com/2009/07/16/Arlington\\_national\\_cemetery](http://www.salon.com/2009/07/16/Arlington_national_cemetery). "Errors at Arlington affected 211 Graves." Accessed at: [http://www.Armytimes.com/news/2010/06/military\\_arlington\\_cemetery\\_061010w](http://www.Armytimes.com/news/2010/06/military_arlington_cemetery_061010w).

<sup>2</sup> See Appendix C – Glossary for definition of Military Cemetery.

<sup>3</sup> In order to project with a high confidence level the degree of compliance.

<sup>4</sup> Paragraph (b) of the 2012 NDAA. We used these based on conversations with House Armed Services Committee (HASC) staff members.

under the jurisdictions of that respective military department and the adherence of such cemeteries to the existing statutes, policies, and regulations.

- The system(s) employed to fully account for and accurately identify the remains interred or inurned in each cemetery.
- The contracts, contracting processes, and oversight management of those contracts and processes to ensure compliance with the DoD and the military department guidelines.
- The history and adequacy of the oversight conducted by the Secretary of the military department over such military cemeteries and the adequacy of the corrective actions taken as a result of that oversight.
- The statutory and policy guidance governing the authorization for the Secretary of each responsible military department to operate such military cemeteries and an assessment of the budget and appropriations structure and history of such military cemeteries.
- Such other matters as the Inspector General considers being appropriate.

## Methodology of Approach

The legislation specifically directed the DoD IG to conduct an inspection of a statistically valid sample of cemeteries located at current and former military installations inside and outside the U.S. that are under the jurisdiction of the military departments. However, the DoD IG, in collaboration with House Armed Services Committee staff members, determined that the vast majority of the cemeteries should be visited and assessed against the stated criteria.

Heretofore, a commonly known prevailing condition was that the DoD policies and cemetery management procedures were fragmented, at best, as they applied to oversight and management practices and operating procedures across the Services. On that basis, and because the number of cemeteries in the candidate pool was relatively small, the consensus (HASC staff, DoD IG, and Service IGs) decision was that the DoD IG would conduct an assessment at the majority of the cemeteries fitting the eligibility criteria; thereby, creating the opportunity to address the observations and recommendations for corrective actions at the DoD level for all of the Services to embrace.

In order to complete the site visit and field work portions of the assessment in a reasonable amount of time, a statistical sampling protocol applying to the universe of grave sites was employed at each location with a randomly generated statistical sample of those interred/inurned at that location.<sup>5</sup> Available records and headstone data for the sample names were then evaluated against the criteria established in the legislation and discrepancies were noted on a hierarchical scale of severity requiring further management attention. The discrepancies were categorized into two discrepancy type tiers as follows:

- Tier I: These include cases where a record exists for a decedent, but his or her information is not reflected on the marker or the headstone is missing.
- Tier II: These include errors such as missing records, name (misspellings) and incorrect dates of birth or death and any other discrepancy that requires an update to a record or the spreadsheet.<sup>6</sup>

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<sup>5</sup> Appendix H contains the complete Statistical Analysis.

<sup>6</sup> Minimum information requested from each installation: Name, Date of Death, and Date of Interment.

**Table 1. Discrepancy Types and Examples**

Discrepancy Type	Field(s)	Example
TIER I	MISSING HEADSTONE	A record exists but the headstone is missing
	MISSING INTERMENT	A record exists but headstone is missing the interment info
TIER II	MISSING RECORD <sup>7</sup>	A headstone exists but there is no corresponding record to support
	NAME	Names on record(s) and headstones do not match
	DATE OF BIRTH	Date of birth on record(s) and headstones do not match
	DATE OF DEATH	Date of death on record(s) and headstones do not match
	DATE OF INTERMENT	Date of Interment on record(s) do not match
	SPREADSHEET	Errors on spreadsheet (differ) from that of records and/or headstones
	RANK/SERVICE BRANCH	Differences between record(s) and headstone
	WARS FOUGHT	Differences between record(s) and headstone
	AWARDS/HONORS	Differences between record(s) and headstone
	GRAVE LOCATOR	The grave locator on record(s) and headstone do not match
	ADMINISTRATION	Errors between the administration's records and reality (e.g. duplicate entries in the spreadsheet, disinterment not recorded, negligence regarding temporary markers, detailed information not provided to the Inspector General)

In addition to the evaluations of individual records and headstones for full accountability and identification of the decedent's remains, the assessment also evaluated the application of and management compliance with the other more general criteria called out in the legislation requiring review and evaluation. Specifically, the areas of:

- contracts type,
- administration and oversight,
- compliance with directives and other management tools,

<sup>7</sup> At Arlington National Cemetery (ANC), this would be a Tier I error but given the lack of guidance/regulations on records we moved this to a Tier II as a headstone exists and a record may be created from that information.

- cemetery management,
- adequacy of operating and maintenance funding, and
- critical assessment of the grounds maintenance with particular attention directed towards a respectful and attractive physical condition of the cemetery proper.

We identified two immediate problems. One was a lack of knowledge at the Service level of which installations had cemeteries under their jurisdictions. The initial feedback from the Services was that there were over 60 installations with military cemeteries. As the assessment progressed, that number was revised downward by the Services. Eventually we opted to visit 34 installations of which 29 had military cemeteries and the other five had civilian cemeteries<sup>8</sup> on the military base. We added Marine Corps Base Quantico (civilian cemeteries) to ensure all Services were included in the assessment. The second problem was the lack of available electronic records to use in order to produce a sample of those interred. We requested from each installation with a military cemetery a spreadsheet with the following information (as a minimum): Name, Date of Death, and Date of Burial. This information was decided upon after a review of the pertinent regulations and observation of the three Service academy inspections by the Service Inspectors General.

Table 2 below depicts the rollup of the statistical analysis performed as part of this assessment. The data is further discussed under Observation 1 in the main body of the report.<sup>9</sup>

**Table 2. Rollup of Statistical Analysis**

Cemetery Statistical Analysis						
	Population	Sample	Observed Errors		Projection	
			Tier I	Tier II	Tier I	Tier II
DoD Rollup	34,123	6,387	21	2,727	73	12,140

The DoD IG team met with and kept updated the following agencies throughout this assessment: Army National Cemetery Program staff, Service IG staffs, Service Installation Command staffs, Service Secretariat staffs, and OSD staff assigned to the Under Secretary of Defense for Personnel and Readiness. The intent of these meetings and emails was to ensure all affected parties knew what we found while out at the various installations.

## Criteria

To meet the objectives, expectations, and intent of the legislation, a system of protocols and specific and detailed review/analysis steps were developed and consistently applied at each location visited. We developed these based on a review of the Arlington National Cemetery Gravesite Accountability Task Force “Report to Congress on Gravesite Accountability Study Findings” dated 22 December 2011, and our observations of the Service academy inspections.

The protocols/analysis steps included a determination of the accuracy of the following:

1. Available records.

<sup>8</sup> See Appendix C, Glossary, for definition of civilian cemeteries.

<sup>9</sup> See Appendix H for the entire statistical analysis write up.



2. The correctness of the grave stone inscriptions - as they relate to several key factors:
  - name of the interred – correct spelling, sponsor, spouse, dependent child, other eligible family member;
  - date of birth, date of death, and date of interment;
  - Service affiliation or dependent status;
  - rank/grade; and
  - records match actual grave plot location of the deceased.
3. Assess the adequacy of overall management and maintenance of the cemetery:
  - grounds maintained in a neat and respectful fashion;
  - interment process is handled with decorum and professionalism – intake process is complete and specific steps are consistently applied from receiving the remains and preparing the burial site to obtaining all necessary information for the compilation of accurate and complete records;
  - suspense tracking system in place to ensure that the temporary markers are replaced with permanent markers within the specified timeframe;
  - where contracts and contracting personnel were used: reviewed the contract oversight process – who controls and who monitors to ensure contract compliance;
  - how the contracts are funded (i.e., programmed funding from the installation's operating budget or specifically programmed as a separate line item on service budget formulation) and budget allocation documents;
  - what types of contracts are used – e.g., grounds maintenance, burial site preparation, grave marker preparation and placement, or other;
  - the broad spectrum of regulatory and policy guidance flowing down from the Office of the Secretary of Defense and the respective military departments for a determination of adequacy and consistency from one Service to the next; and
  - other areas of the Garrison or Base cemetery management that were considered appropriate to highlight as conditions needing correction or management processes that were considered 'best practices' for recommendation to other locations.

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## Part I – Good News Stories

The report notes three examples of good news stories in cemetery operations and management. They include, among others:

**All Interments<sup>10</sup> Accounted For.** All interments were accounted for within our sample of over 6,300 interments from a population of over 34,000 in the 34 cemeteries assessed. However, complete and accurate accountability may become an issue if records are not corrected and kept up to date. This is especially important at those open cemeteries without a full-time/dedicated cemetery director.

**Geographic Information System.** The Geographic Information System (GIS) is an automated tool for locating a deceased's grave site. Some of the cemeteries visited had implemented GIS into their cemetery operations to better account for headstones, provide locations for visitors, and automate cemetery operations. Some cemeteries had uploaded pictures of the headstones to the GIS which allowed the plot to be viewed online.

**Army Post Cemeteries Way Ahead.** The Army Cemetery Program Executive Director visited seven Army Post Cemeteries and published the "Army Post Cemeteries Way Ahead" memo on September 11, 2012, to provide further guidance on policies applicable to the Army cemeteries. Policy guidance included gravesite accountability, record keeping, and funding, among other issues.

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<sup>10</sup> This includes both those interred (in-ground burials) and inurned ("burial" of ashes in a columbarium).

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## **Part II – U.S. Military Cemeteries**

### **Introduction**

This section contains a series of observations and recommendations for improvement that apply to the Office of the Secretary of Defense (OSD), all U.S. Military Cemeteries, and to the respective Services.

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## Observation 1. Cemetery Operations and Management

There was a lack of standardization across and within the Services in the areas of U.S. military cemetery operations and management.

This was caused by a lack of, or insufficient, guidance from OSD and the Services on management of cemeteries at U.S. military installations.

As a result, there was rarely a single installation office that had sole responsibility for the cemetery, compounding the possibility of mismanagement.

### Applicable Criteria

- Department of Defense Directive 5134.01, “*Under Secretary of Defense for Acquisition, Technology, and Logistics (USD(AT&L))*”, Dec. 9, 2005 (including Change 1 of April 1, 2008).
- Army Regulation 210-190, *Post Cemeteries*, February 16, 2005.
- Department of the Army Pamphlet 290-5, *Administration, Operation, and Maintenance of Army Cemeteries*, May 1, 1991.
- Army Regulation 290-5, *Army National Cemeteries*, September 1, 1980.
- Department of the Army Memorandum, *Army Post Cemeteries Way Ahead*, September 11, 2012.
- Air Force Instruction 34-242, *Mortuary Affairs Program*, Change 1, April 30, 2008.
- Navy Medical Command Instruction 5360.1, *Decedent Affairs Manual*, September 17, 1987.

### Background

Standardization of U.S. military cemetery operations and management was non-existent (Observations 2 and 3). The cause was lack of overarching regulation and guidance concerning cemetery operations and management. The absence of sufficient guidance has contributed to the errors identified and the possibility of losing accountability of those interred.

At the onset of this assessment, we identified two immediate problems. One was a lack of knowledge at the Service level as to which installations had cemeteries within their jurisdictions. The Services initially reported that there were over 60 installations with military cemeteries. As the assessment progressed, that number was revised downward by the Services. We eventually settled on visiting 34 installations, of which 29 had military cemeteries and the other five had civilian cemeteries on the military base. We added Marine Corps Base Quantico (civilian cemeteries) to ensure all Services were included in the assessment.

The second problem was a lack of available electronic records to use in order to develop a statistically valid sample of those interred. We requested from each installation with a military cemetery a spreadsheet with the following information (as a minimum): Name, Date of Death, and Date of Burial. This information was decided upon after a review of the pertinent

regulations and our review on-site of the three Service academy inspections by the Service Inspectors General.<sup>11</sup>

Additionally we found issues with the interment data received from the installations. We did not know what types of information was available for the cemeteries. As a result we requested a spreadsheet with the minimum data mentioned above. For the most part we received the data as requested in spreadsheet form; however, some installations only provided names and burial locations, others provided only locations, and some provided more details in spreadsheet form. We did receive two PDF copies of interment log books which then had to be converted to spreadsheet format, and we received at least one database listing. In a few cases we were provided updated spreadsheets upon our arrival at the installation. All of this contributed to the challenging tasks of determining who was buried where, how many graves existed, and how many were interred in those graves. Once those differences were resolved we then were able to determine the most appropriate and valid sampling techniques to use.

## ***Discussion***

From our preliminary discussions with each Service and with the installations, we determined that there was little standardization in cemetery records management and operations. We did not know what we would find upon our arrival for both records and cemetery management. At some installations, new installation cemetery administrators learned from us as we went through the records and cemetery assessment. Generally, the Army had more centralized operational guidance and was consistent in cemetery operations. Yet the day-to-day operation was usually divided among different installation organizations. In general, the grounds maintenance was under the control of the Installation Public Works department, and the records management fell under the local casualty assistance office. Navy cemeteries operated under the local Navy hospital, the responsibility having been assigned by an out of date regulation. In two instances, the Navy hospital had relinquished control to the installation commander, based on specific circumstances on those installations. The Air Force had issued limited guidance, relying on the installation commanders' discretion.

## ***Cemetery Management***

The IG team found a variety of cemetery management arrangements. Cemeteries managed/operated by committees or with responsibility split between offices were not determined to be as effective during the assessment. Cemeteries with full-time directors serving as the installation commander's single point of contact for cemetery management had fewer issues. Cemeteries with part-time or additional-duty directors had more problems, as no one individual or organizational entity was in charge. As a result, oversight was often insufficient.

## ***Training for Cemetery Operations***

Typically, none of the cemetery administrators we observed had any type of formal training, nor was there any training available. Cemetery administrators (General Service or contract) could benefit from formal training opportunities that provide a full understanding of industry standards

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<sup>11</sup> DoD's inability to provide a universe of interments department wide required the OIG to accordingly revise its sampling plan to reflect individual installation results aggregated to the DoD as a whole. The results are not projectable to those cemeteries not assessed.

and best practices. The VA website states that cemetery administrators need to thoroughly understand:<sup>12</sup>

- financial management (e.g., budgetary requirements, annual financial plans, submissions, expenditures and financial reports);
- cemetery field operations (e.g., interments, grounds, equipment and facilities maintenance, safety, and headstones/markers/niche covers);
- cemetery administrative operations (e.g., property accountability, eligibility for interments, committal services and reports preparation);
- federal, state, local, NCA and military policies and procedures for cemetery operations,
- personnel management (e.g., hiring policies and employee development);
- contract oversight (e.g., preparation, administration, inspection and approval);
- strategic and daily cemetery planning principles and techniques;
- computer applications unique to NCA (e.g., Burial Operational Support System (BOSS) and Centralized Administrative Accounting Transaction System (CAATS));
- performance management principles and techniques (e.g., performance data analysis and process improvement); and
- outreach and public affairs principles and techniques.

## ***Inspections***

Annual inspections, required by Army regulation, were often found to be incomplete or not performed at all. Navy and Air Force cemeteries did not have an annual inspection requirement standard, and proper cemetery management cannot be ensured without implementing an oversight mechanism to establish that cemeteries are administered and maintained appropriately.

## ***Standard Operating Procedures***

Lack of written local SOPs contributed to a lack of clarity regarding operations and procedures. All the cemetery personnel we interviewed were dedicated, but had widely varying levels of expertise to perform their duties. In all but two contractor-run cemeteries the administrators doing the work were part-time (additional duty). Most had no back-up during their absence. Having a detailed written local SOP (or contract statement of work) could overcome potential problems related to a lack of experience or continuing operations during the absence of key personnel. Also, it would provide a valuable tool for continuity when new personnel are assigned or replace departing staff.

## ***Accountability***

While all interments/inurnments within our sample population were accounted for, in some cases it required extensive investigative work to establish accountability. Examples included:<sup>13</sup>

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<sup>12</sup> Accessed from the VA website: [http://mycareeratva.va.gov/Careerpath/Pages/Job.aspx?job=12\\_163002](http://mycareeratva.va.gov/Careerpath/Pages/Job.aspx?job=12_163002).

<sup>13</sup> Some of these errors were outside of our sample. The team reported all errors found to the installation commander but did not count those outside our sample in the statistical sample.

- having to contact the local funeral home to determine where and when a family member died and was buried as no headstone or records, other than a name, existed;
- at least 10 instances of records showing a second interment, yet no information on the headstone existed;
- other instances of a first or second interment listed on a headstone, but no paperwork to back up the burial; and
- instances of interment records existing, yet there was no corresponding headstone at the designated burial site.

## Statistical Analysis

The 2012 NDAA called for a statistical sample of military cemeteries to carry out this inspection. Based on conversations with HASC Staff and the Military Departments, we ultimately chose to assess all military cemeteries and do a statistical sample of the graves within each of the military cemeteries. The resulting statistical analysis was based on a 95 percent confidence level and a 5 percent error rate.<sup>14</sup> The statistical results are only projectable for those cemeteries observed. However, the error rates and types can be inferred to apply to all cemeteries.

Table 3 displays the statistical analysis rollup for the Department (DoD) and by Service. The total population was 34,123 interments with a sample of 6,387. Both observed and projected errors for Tier I and Tier II errors are also displayed.<sup>15</sup> All interments were accounted for. The Tier I errors included missing headstones, missing headstone inscriptions, or missing paperwork.

**Table 3. Statistical Analysis Rollup of DoD and by Service**

Cemetery Statistical Analysis						
Service Cemetery	Population	Sample	Observed Errors		Projection	
			Tier I	Tier II	Tier I	Tier II
DoD Rollup	34,123	6,387	21	2,727	73	12,140 <sup>16</sup>
Army Rollup	31,181	5,203	18	1,844	66	9,670
Navy Rollup	682	416	1	98	1	165
Air Force Rollup	2,260	768	2	785	6	2,306

## Conclusion

A combination of issues, including lack of standardized guidance, ineffective management, and poor training, contributed to the error rates observed. These were not isolated in their occurrence and were applicable to all Services. OSD and the Services should address records management, define what constitutes a record, and then ensure these are developed and maintained at each

<sup>14</sup> See Appendix J for the entire statistical analysis write up.

<sup>15</sup> See pages 10-12 for types of Tier errors and methodology.

<sup>16</sup> Difference due to rounding up.

cemetery. Additional OSD guidance, standardization, management controls, and oversight will lead to improved cemetery management.<sup>17</sup>

## **Recommendations, Management Comments, and Our Response**

### ***Redirected Recommendation***

As a result of management comments, we redirected responsibility for Recommendation 1.a. from Under Secretary of Defense for Personnel and Readiness (USD (P&R)) to the Under Secretary of Defense for Acquisition, Technology, and Logistics (USD(AT&L)), who more appropriately has the authority to implement the recommendation. This also coincides with responsibilities as defined in DoD Directive 5134.01.

1.a. Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with Under Secretary of Defense for Personnel and Readiness, publish and implement cemetery management training guidance focusing on industry standards and best practices.

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

The Under Secretary of Defense for Acquisition, Technology, and Logistics did not comment on a draft of this report. We request that the Under Secretary provide comments on the final report.

1.b. Assistant Secretary of the Navy for Manpower and Reserve Affairs, Assistant Secretary of the Air Force for Manpower and Reserve Affairs, and Executive Director of the Army National Cemeteries Program:

- (1) Designate a single POC at each installation with responsibility for overall cemetery operations.
- (2) Ensure training opportunities are provided for individuals identified with cemetery operations responsibilities.
- (3) Develop and implement a cemetery inspections program.
- (4) Develop and implement local cemetery management Standard Operating Procedures.
- (5) Direct installation commanders to conduct a 100 percent record-to-graves verification.

### ***Management Comments***

**Army.** The Executive Director for Army National Military Cemeteries concurred with each of the sub-elements of Recommendation 1.b. and has taken steps to institutionalize at all Army cemeteries those best practices recently identified at Arlington National Cemetery (ANC). To each of the sub-elements of the recommendation, the Executive Director noted that:

- All Army commands responsible for an Army post cemetery have identified a single point of contact responsible for the Army post cemetery.

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<sup>17</sup> See both Observations 2 and 3.

- The Army has recently begun conducting formal in-person and virtual training courses at Arlington National Cemetery for all Army cemetery managers.
- Arlington National Cemetery has made strides in developing an organizational inspection program for cemetery operations that will serve as an internal assessment tool for ANC, as well as the benchmark of standards by which the Army will conduct its external inspections of Army cemeteries once the Army cemetery personnel are trained.
- The Executive Director has provided three sets of documents to the Army cemeteries to assist in their preparation of SOPs to include:
  - Standards and Measures for all Army cemeteries
  - Updating of the Army's governing regulation and business practices for all Army cemeteries
  - The ANC "Smart Book," which provides other Army cemeteries additional best practices for inclusion in their installation cemetery operations and maintenance SOPs.
- The Executive Director reports they are working closely with all commands responsible for Army post cemeteries to develop robust accounting processes at their cemeteries to "ensure accuracy and consistency among its (1) records, (2) the permanent marker, and (3) a geospatially-mapped grave location" for all those interred in Army cemeteries.

**Navy.** The Deputy Assistant Secretary of the Navy for Military Manpower and Personnel (DASN (MM&P)) concurred with each of the five sub-elements contained in Recommendation 1.b. The Deputy Assistant Secretary stated that Navy will designate POCs for responsibility for cemetery operations at each of the Navy military cemeteries. The Deputy Assistant Secretary provided a caveat to Recommendations 1.b.(2), 1.b.(3), 1.b.(4), and 1.b.(5) by stating that these recommendations regarding development of cemetery operations training opportunities, cemetery inspections programs, SOPs, and the record-to-graves verification were all dependent on development and publication of guidance by OSD.

**Air Force.** The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) concurred with recommendation 1.b. and its sub-elements with comment.

- 1.b.(1) – The Air Force has designated a POC at each installation with a cemetery on the property, whether the cemetery is military or civilian.
- 1.b.(2) – The Air Force concurred that the POCs for each cemetery should have appropriate grounds maintenance training, but expressed that there is a limitation to the training required.
- 1.b.(3) – The Air Force concurred with the recommendation but stated that since most cemeteries on Air Force property are private or historic, inspections would only involve those aspects for which the Air Force has responsibility.
- 1.b.(4) – The Air Force concurred with the need to develop SOPs and stated they will take steps to do so for each location.
- 1.b.(5) – The Air Force concurred with the recommendation but stated that they could pursue a 100 percent record-to-graves verification only at the U.S. Air Force Academy, F.E. Warren AFB, Fairchild AFB, and Offutt AFB, as these are the USAF cemeteries active or honoring existing reservations.



## ***Our Response***

**Army.** The comments of the Executive Director for Army National Military Cemeteries were responsive and met the intent of each of the sub-elements of Recommendation 1.b. The Army, as the Service with most active military cemeteries, has devoted much attention to development of internal mechanisms to ensure that cemetery operations and management on Army posts are or will be conducted in a professional manner, utilizing modern standards and measures. No further comment is required.

**Navy.** The comments of the Deputy Assistant Secretary of the Navy for Military Manpower and Personnel with respect to Recommendation 1.b.(1) were responsive. The intention of the Navy, however, to wait until the Department of Defense develops and implements formal policy guidance for cemetery administration, management, and oversight before developing their own does not meet the intent of these recommendations. The Navy should take action now to develop a training plan for cemetery operators, as needed; develop and institute a cemetery inspections program; develop and implement cemetery SOPs; and proceed with plans to conduct a 100 percent record-to-graves verification. We request that the Navy provide further comment regarding its plans to implement Recommendations 1.b.(2), 1.b.(3), 1.b.(4), and 1.b.(5) in response to this report.

**Air Force.** The comments of the Assistant Secretary of the Air Force (Manpower and Reserve Affairs) with respect to Recommendation 1.b.(1) was responsive and requires no further response.

While concurring with Recommendation 1.b.(2), the Assistant Secretary states “the POC’s should for each cemetery should have the appropriate training to maintain their responsibilities, mainly grounds maintenance.” We agree with grounds maintenance training but there is more to cemetery operations than just grounds maintenance. Training should encompass burial operations as well. We request that the Air Force provide us with its training plans for their cemetery POC’s.

While concurring with Recommendation 1.b.(3), the Assistant Secretary states that an inspections program “would only involve” certain military cemeteries and “would need to account for differences in use, accessibility, and financial involvement.” We do not dispute the criteria to be considered in development of the inspections program; however, the comments did not describe actions to implement such an inspections program. For Recommendation 1.b.(3), we request that the Air Force provide us with its plans and timeline for implementation of a proposed inspections program for military cemeteries located within Air Force bases.

While concurring with Recommendation 1.b.(4), the Assistant Secretary indicated that they will take steps to develop SOPs for each of their military cemeteries. We request they provide us a timeline or plan for development of these SOPs in response to the final report.

With respect to Recommendation 1.b.(5), the Assistant Secretary stated that the Air Force “could” pursue a 100 percent record-to-graves verification at the U.S. Air Force Academy, F.E. Warren AFB, Fairchild AFB, and Offutt AFB. We request that the Air Force provide us their

plan for accomplishment of these verification activities, for these specific installations as they are the only ones with military cemeteries, in response to this report.

## **Observation 2. Policy and Guidance for Cemetery Operations Varies Between Services and Sites**

There is no policy or directive guidance from the Department of Defense addressing Service component roles and responsibilities for cemetery operations and administration.

This lack of guidance directly contributed to the Service components creating their own publications on cemeteries, as well as creating separate and varying standards.<sup>18</sup>

This resulted in identified problems concerning the following areas:

- official form to record interments,
- reservations,
- disinterment,
- map layout of gravesite,
- scheduled inspections, and
- maintenance standard.

### ***Applicable Criteria***

- Army Regulation 210-190, *Post Cemeteries*, February 16, 2005.
- Department of the Army Pamphlet 290-5, *Administration, Operation, and Maintenance of Army Cemeteries*, May 1, 1991.
- Army Regulation 290-5, *Army National Cemeteries*, September 1, 1980.
- Secretary of the Army's Memorandum, *Enhancing the Administration, Operation and Maintenance of Military Cemeteries Under the Jurisdiction of the United States Army*, April 17, 2012.
- Department of the Army Memorandum, *Army Post Cemeteries Way Ahead*, September 11, 2012.
- Air Force Instruction 34-242, *Mortuary Affairs Program*, Change 1, April 30, 2008.
- Navy Medical Command Instruction 5360.1, *Decedent Affairs Manual*, September 17, 1987.

## **Discussion**

### **Variations Among Service Components – Cemetery Operations and Administration**

Without guidance from the Department of Defense and since Service components operate differently, the Service components established different standards for cemetery operations and administration. Examples of the differences in guidance and execution are below.

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<sup>18</sup> See Observations 1, 3, and 5 for further discussion of this point.

**Table 4. Observation 2 Matrix**

	RECORDS	RESERVATIONS	DISINTERMENTS	MAPS	INSPECTIONS	MAINTENANCE
OSD	No Guidance	No Guidance	No Guidance	No Guidance	No Guidance	No Guidance
ARMY	DA Form 2122 is the official record of interment/inurnment. Explains use of the form.	Guidance allows one gravesite per family and no longer allows reservations. The Army will honor all reservations prior to 1 May 1975. Verify reservations every 5 years	The family member or close relative must present a notarized affidavit by all close relatives of the decedent with no objections before the command will review the request.	Garrison Commander is responsible to have a map layout of the gravesite. No specific type of gravesite layout map provided.	Inspections must be conducted. No guidance on how or what needs to be inspected.	Some maintenance criteria given, rest up to commander.
NAVY	No Guidance	No Guidance	No Guidance	No Guidance	No Guidance	No Guidance
AIR FORCE	The AF Form 593 is "Interment Record-Base Cemetery." Not specific as the official record for an interment or to be used for each interment.	Verify reservations every 2 years. The publication does not reserve gravesites or assign gravesites in advance of interments except for adjoining sites. The spouse must request their interment reservations at the time interment arrangements are being made for the service member.	No Guidance	No Guidance	No Guidance	Cemeteries are classified as improved grounds.

### **Official Record System for Interments<sup>19</sup>**

#### **Army**

The Army's publications list the DA Form 2122 as the official record of interment/inurnment, as well as explanation as to how to use the form.

Most installations are using the DA 2122 form, but had multiple recording errors and were not in accordance with the publication. Some installations were missing interment records altogether and had to recreate the document to maintain accountability of interments.<sup>20</sup>

#### **Air Force**

Air Force publication AFI 34-242 lists the AF Form 593 as "Interment Record-Base Cemetery." It states, "A complete record of interments will be maintained in base cemeteries. At the end of each month, AF Form 593, Interment Record-Base Cemetery will be prepared in duplicate. The original will be sent to the Major Command (MAJCOM) concerned and the duplicate will be retained at the installation."<sup>21</sup> No other instruction is provided for the form.

In three of the installations, the main data entries of deceased were hand written in ledgers and not in the AF Form 593. Some Air Force installations had a combination of both ledger and AF

<sup>19</sup> DoD IG requested each installation develop an Excel spreadsheet listing all interments. This single document was the beginning point for our accountability assessment and was the basis for the statistical analysis used.

<sup>20</sup> Headstone data (reportedly) was primarily used to recreate the documents.

<sup>21</sup> Air Force Instruction 34-242. Para A4.9. Page 151.

Form 593s and one had nothing. There were multiple errors in the forms and, in most cases, data fields were missing. Cemetery staff failed to comply with published procedures.

## **Navy**

The Navy has one publication on mortuary affairs, with no guidance on cemetery operations and administration. The Navy does not have an official form to record an interment in an installation cemetery.

All Navy installations with cemeteries used hand written ledgers to record burials as the primary record of interment. These were originally maintained by the base hospital, as the hospital was also charged with cemetery operations. The lack of guidance and an official interment form created variations of information on the deceased. Because the information in ledgers was hand written, the written scripts were difficult to read and there were multiple information errors on the deceased.

## **Reservations**

### **Army**

The Army's current guidance allows one gravesite per family in a post cemetery. Prior to 1 May 1975, both the service member and the spouse were allowed to have separate burial plots. This is no longer the case, but the Army will continue to honor all reservations prior to 1 May 1975. It is the installations' responsibility to maintain contact every 5 years with the surviving spouse or until the request is cancelled.

One of the three Army instructions provided guidance to communicate every 5 years with the family member. The other two publications did not provide any guidance on verification of reservation status.

Some installations had a reservation file and maintained contact with the surviving spouse, but not all did as the guidance required.

### **Air Force**

The Air Force provides guidance for installations to verify reservations every 2 years. The Air Force publication does not provide for the reservation of gravesites or assign gravesites in advance of interments, except for adjoining sites. When the service member dies first, an adjoining grave may be reserved for the eventual interment of the surviving spouse. The spouse must request their interment reservations at the time interment arrangements are being made for the service member. Once this is done, it is the installations' responsibility to verify the reservation every 2 years.

Not all Air Force cemeteries were adhering to the Air Force instruction by verifying the reservations every 2 years.

## **Navy**

The Navy did not provide guidance on reservations for interment in installation cemeteries.

None of the Navy cemeteries had requirements for reservations in an installation cemetery. The Navy did have gravesites available (meaning there is room in the cemetery for interments, if requested. Only Guantanamo Bay is currently interring. The other cemeteries were closed or the installation commander was planning to close them.

## **Disinterment**<sup>22</sup>

### **Army**

The Army provides guidance on disinterment of a decedent. In order for a disinterment to occur, the family member or close relative must present a notarized affidavit signed by all close relatives<sup>23</sup> of the decedent agreeing to the disinterment before the command will review the request. A request must have a statement of reasons for the proposal. The Army will accept a court order in lieu of a statement or notarized affidavit. All three Army publications<sup>24</sup> address disinterment and are similar in procedures but only one provides the administration procedures relevant to disinterment.

To complete the disinterment, administratively, the guidance stipulates that the record must be removed from the files of the interred and then destroyed. This will allow all other cemetery records to reflect the gravesite as being available. The guidance to adjust the administration portion of the disinterment is under the “Records and Reports” chapter and not under disinterment, making it difficult to find.

Some installations still had the names of those disinterred in their records, which caused some accountability issues, as their overall numbers did not add up correctly.

### **Air Force and Navy**

Both the Air Force and Navy cemeteries had disinterred deceased personnel, but the records were not changed. The decedents were still in the register as interred. In order to solve the accountability issue the team had to cross reference other documents.

One Air Force installation, in the absence of guidance, created a disinterment file to account for deceased personnel and to reflect that the gravesite was available.

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<sup>22</sup> The request and disinterment of a buried individual most often is used to move the deceased to another cemetery closer to living relatives.

<sup>23</sup> AR 210-190, Para 2-14, Page 6.

<sup>24</sup> AR 210-190, AR 290-5, and DA PAM 290-5.



## **Map Layout of Gravesite**

### **Army**

Not all Army cemeteries had or maintained a map layout of the gravesites. This made the validation of personnel interred, verification

of headstone data, and accountability difficult and time consuming. Some of the maps reviewed were either outdated, too fragile to use at the cemetery site, or nonexistent.

One publication<sup>25</sup> provided a list of responsibilities for the garrison commander with reference to post cemeteries and burial; providing a gravesite map layout is one of those responsibilities. Maps provide a valuable source in validating interment information and location. However, the Army publication does not specify the type of gravesite layout map required or provide other information. It only states that a map is required.

### **Air Force and Navy**

The Air Force and Navy did not have any guidance or requirement for a map layout of gravesites.

Although neither Service components had requirements to maintain a gravesite layout map, most Air Force and Navy installation cemeteries possessed some form of diagram or map. This enabled the installation to establish the presence and location of interred personnel for accountability purposes.

## **Scheduled Inspections**

### **Army**

Two Army publications<sup>26</sup> provided guidance on inspections. AR 290-5 specifically addressed both the Arlington National Cemetery and Soldiers' Home, while AR 210-190 addressed post cemeteries. The latter states that it is the installation garrison commander's responsibility to inspect annually. Other than stating an inspection is required, the Army did not provide any guidance on how or what needed to be inspected. The current inspection criterion for Arlington National Cemetery provides the scope of technical, operating, and administrative inspections. The Army may want to incorporate similar inspection criteria for the post cemeteries as is

**Figure 1. Types of Map Plats**



Source: DoD OIG-SPO

<sup>25</sup> AR 210-190, para 1-10, a(9).

<sup>26</sup> AR 290-5 and AR 210-190.

required for Arlington and the Soldiers' and Airmen's Home National Cemeteries stated in AR 290-5.

Not all Army cemeteries conducted the required annual inspection. There appeared to be a correlation between those sites for which inspections were conducted and those with fewer administrative record errors, better maintenance, and appearance of inspected cemeteries.

## **Air Force and Navy**

The Air Force and Navy did not have any guidance or requirements for inspections.

Although neither Service component had requirements to inspect installation cemeteries, some Air Force and Navy installations did conduct inspections. Those installations that inspected cemeteries appeared to have fewer administrative errors with better maintenance and appearance versus those cemeteries not inspected.

## **Maintenance Standard**

### **Army**

Not all Army cemeteries were maintained to the standard stated in the publications. Some cemeteries were maintained at a higher standard, while others were not to standard. We found more substandard cemeteries among those that were not inspected than of those that were.

Two Army publications<sup>27</sup> provide guidance on maintenance of cemeteries. DA PAM 290-5 addressed the Arlington National Cemetery and Soldiers' Home, in addition to post cemeteries, and AR 210-190 addresses post cemeteries on Army installations.

**Figure 2. Tire Ruts in Cemetery**



*Source: DoD OIG-SPO*

The publication addressing post cemeteries provides the installation commander maintenance criteria. Yet it allows some commanders discretion. "Lawn," for example, will be mowed neat in appearance and free of weeds and brush. Another example is "fertilization and irrigation when necessary;" and a third example is "Headstones, monuments, and other markers will be aligned and kept free of dirt or discoloration."

### **Air Force**

The Air Force did provide guidance on maintenance and specified that cemeteries are classified as improved grounds according to the standards for maintenance of grounds and drainage, as adopted by DoD. It also states the cemetery:

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<sup>27</sup> AR 210-190 and DA PAM 290-5.

“lands in this classification are maintained at a degree necessary to present a desirable appearance. This includes, but is not limited to, periodic mowing, fertilization, weed control, insect and rodent control, plant disease control, pruning, maintenance of storm drainage systems to prevent water damaging, soil erosion, and recurrent flooding. All maintenance of cemeteries is confined to existing facilities and will be accomplished according to standard(s)...”<sup>28</sup>

The Air Force publication does not mention anything concerning cemetery operations, but all Air Force cemeteries were maintained in accordance with the prescribed guidance.

## Navy

The level of maintenance of Navy cemeteries varied from installation to installation. The Navy publication does not mention anything about cemetery operations and maintenance.

## Conclusion

The lack of guidance from the Department of Defense regarding cemetery operations and administration and the Services’ failure to follow their own guidelines has contributed to variations in cemetery standards. The variation in cemetery operations was systemic; each Service had implemented their view of the interment process and was doing what it believed to be correct, but without cross-Service standardization. During our discussions with personnel from the Under Secretary of Defense for Personnel and Readiness, they discussed their plans to develop department-wide guidance on cemetery operations.

**Figure 3. Cemetery with No Maintenance Issues**



Source: DoD OIG-SPO

## Recommendations, Management Comments, and Our Response

### ***Redirected and Revised Recommendations***

As a result of management comments we redirected responsibility for Recommendation 2.a. from Under Secretary of Defense for Personnel and Readiness (USD(P&R)) to the Under Secretary of Defense for Acquisition, Technology, and Logistics (USD(AT&L)), who more appropriately has the authority to implement the recommendation. This also coincides with responsibilities defined in DoD Directive 5134.01. We also changed the wording in Recommendation 2.c. to indicate that the forthcoming policy guidance should come from USD(AT&L) rather than from USD(P&R).

<sup>28</sup> Page 151. Para A4.10 of AFI 34-242

2.a. Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with Under Secretary of Defense for Personnel and Readiness, provide guidance for military cemetery operations and administration. The guidance should take into consideration Service components' lessons learned on installation cemetery operations and administration.

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

The Under Secretary of Defense for Acquisition, Technology, and Logistics did not comment on a draft of this report. We request that the Under Secretary provide comments on the final report.

2.b. Executive Director of the Army National Cemeteries Program, complete the update of the "Army Post Cemeteries Way Ahead" in the Department of the Army's memorandum, dated September 11, 2012, addressing each area assessed in observation 1, including: 1) consolidation of all manuals into one comprehensive regulation or pamphlet, and, 2) an outline of practical guidance for Army leaders in the management, operations, maintenance, and support of Army Post Cemeteries.

### ***Management Comments***

The Executive Director for Army National Military Cemeteries concurred with recommendation 2.b.

(1) AR 210-190 "Post Cemeteries" and AR 290-5 "Army National Cemeteries" are being consolidated into AR 290-5 "Army Cemeteries." DA Pam 290-5 "Administration, Operation, and Maintenance of Army Cemeteries" will be updated once AR 290-5 is complete.

(2) An "ANC Smart Book" from the Office of the Executive Director was shared with leaders responsible for Army Cemeteries.

### ***Our Response***

The comments of the Executive Director for Army National Military Cemeteries are responsive and meet the intent of Recommendation 2.b. We request a copy of the new AR 290-5 when published.

2.c. Assistant Secretary of the Navy for Manpower and Reserve Affairs and Assistant Secretary of the Air Force for Manpower and Reserve Affairs, update the applicable manuals of each service to reflect upcoming Under Secretary of Defense for Acquisition, Logistics, and Technology policy.

### ***Management Comments***

**Navy.** The Deputy Assistant Secretary of the Navy for Military Manpower and Personnel (DASN(MM&P)) concurred with comment to Recommendation 2.c., stating that applicable Navy manuals will be updated to reflect forthcoming OSD policy.

**Air Force.** The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) concurred with comment to Recommendation 2.c. The Air Force will review upcoming DoD policy when published and will update Air Force policy as required.

## ***Our Response***

**Navy.** The comments of the Deputy Assistant Secretary of the Navy for Military Manpower and Personnel with respect to Recommendation 2.c. are partially responsive. The intention of the Navy to wait until the Department of Defense develops and implements formal policy does not meet the intent of this recommendation. Any delay on the part of higher authority to issue DoD-wide policy on cemeteries should not preclude the Navy from taking action now to update its current regulation(s). We request that the Navy provide further comment regarding updating its applicable manuals and guidance on cemetery operations, in response to this report.

**Air Force.** The comments of the Air Force with respect to Recommendation 2.c. are partially responsive. The intention of the Air Force to wait until the Department of Defense develops and implements formal policy does not meet the intent of this recommendation. Any delay on the part of higher authority to issue DoD-wide policy on cemeteries should not preclude the Air Force from taking action now to update its current regulation(s). We request that the Air Force provide further comment regarding updating its applicable manuals and guidance on cemetery operations, in response to this report.

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## **Observation 3. Recordkeeping Standards and Guidelines for Military Cemeteries Vary Between Installations and Services**

Cemetery recordkeeping was inconsistent across and within military Services.

This occurred because of a lack of clearly defined or inadequate standards and a failure to conduct oversight.<sup>29</sup>

Lack of adequate standards and oversight resulted in a lack of clarity in records of accountability with respect to burials at military cemeteries.

### ***Applicable Criteria***

- Army Regulation 210-190. Subpart 2-4, *General*; Subpart 2-6, *Gravesite Assignment Criteria*, February 16, 2005.
- Department of the Army Pamphlet 290-5. Subpart 4-14, *Assignment of Gravesites*; Subpart 4-17, *Delivery Receipt*, May 1, 1991.
- Air Force Instruction 34-242. Subpart A4.7, *Reserving Gravesites*; Subpart A4.9, *Records and Reports*, April 2, 2008.

### ***Background***

Each cemetery had its own way of maintaining and tracking interment records, in the absence of set standards provided by DoD and the Services. A main discussion point with installation cemetery staff was ‘what constitutes a record and what records should cemeteries maintain?’ Without a clear understanding of data required, cemetery recordkeeping and reporting will be inconsistent and no minimum standard will be met that provides a clear and complete data set of military cemetery burials.

### ***Cemetery Record Definitions Varied by Services***<sup>30</sup>

The Army cemeteries had missing records, incomplete data, and inaccurate information on the cemetery interment records. The standard in AR 210-190, requires a DA Form 2122 record for all personnel buried in an Army cemetery.<sup>31</sup> Even with this requirement, some cemeteries used other forms to record data. Some installations used the DA Form 2122 properly, while others used it improperly or not at all. The record keeping varied greatly between the cemeteries. In addition, a number of records had inaccuracies.

The Air Force cemeteries visited had missing records, incomplete data, and inaccurate information. The AF Form 593 was never identified as the official record as was the Army’s DA Form 2122.<sup>32</sup> Air Force cemetery staff stated and demonstrated that they did not understand recordkeeping requirements.

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<sup>29</sup> See Observation 2 for the cause of this observation.

<sup>30</sup> See Observation 2 (page 22-23) for more analysis.

<sup>31</sup> Army Regulation 210-190, page 4.

<sup>32</sup> Air Force Instruction 34-242, page 151.

The Navy maintained no standard or policy for recordkeeping regarding interments. Neither did it have an official, standardized form for recording data on interments/inurnments. Cemetery staff did maintain ledgers with a list identifying names of buried personnel.

Service cemeteries that maintained records did not always have complete and accurate data. Generally a complete record, based on reviews of official Army and Air Force forms along with the burial registers from all Services observed, required:

- name,
- date of birth,
- date of death,
- date of interment,
- Service, and
- burial location.<sup>33</sup>

At times, data was understandably incomplete, such as the date of interment, which could not always be found (e.g. the date of death was in 1920 and no records were maintained).

There was no requirement for any of the cemeteries to maintain a consolidated interment spreadsheet, yet all had some form of one. Some of the cemeteries we visited prepared their spreadsheets to accommodate this assessment. The spreadsheet was a useful tool, as long as the cemetery interment data was accurate.

## ***Map Plats***

Accurate maps are crucial for maintaining correct historical records, as well as for finding the location of a headstone when visitors come to the cemetery. Locating specific graves proved to be a challenge at many of the cemeteries. With cemetery grounds being expanded and rows added during various eras, the grave locators engraved on the back of headstones (if present) did not always follow a logical sequential order, if they were even present (as there was/is no requirement to have a location listed on the headstone). As a result, the team would look to cemetery maps/plats; however, if a map did not exist or was inaccurate, the team had to walk the graves one by one in search of a headstone.

The mapping variability between cemeteries was broad. Some cemeteries had Geographic Information System (GIS) capabilities. Others had outdated maps and some cemeteries had no map records at all. Some military cemeteries have upgraded to a GIS, which is an automated tool for locating a deceased's grave site. Examples were observed online where a visitor could view a picture of the headstone they wished to visit, as well as its location. Other cemeteries had plans to install a computer booth at the cemetery which would print out a map that identified the location of the desired individual grave. Such systems enabled interment accountability and helped visitors locate a particular grave site.

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<sup>33</sup> The DA Form 2122 and 2123, AF Form 593, and the burial registers (old Army registers are the QM 16s), all require this basic information.



## Temporary Markers and Headstones

The Army and Air Force provided guidance on temporary markers, the Navy did not. For those that used temporary markers, practices varied among the installations (e.g. some sites had metal signs on the ground or stakes with general information written on paper). Inconsistent records led to discrepancies between the DA Form 2122 and the headstone, as well as with temporary markers that had been left in the cemeteries for multiple years without being replaced by a headstone. DA Pam 290-5 (4-17), states “The Superintendent reviews the suspense file each month. Follow-up action in writing will be taken if the headstone has not been received within 120 days after interment.” Oversight is required to ensure compliance with the requirement to replace temporary markers with permanent headstones.<sup>34</sup>

**Figure 4. Temporary Grave Marker Used by Forts Benning and Leonard Wood**



*Source: DoD OIG-SPO*

We found many errors between the records and the headstone data. In these cases, the team performed investigative research through examination of the record of interment, logbooks, hospital records, or newspaper articles to ascertain the correct data. The more expansive recordkeeping systems allowed for greater knowledge about the deceased and the assurance that the historical records were accurate and complete. The DA Form 2123 and logbooks were fundamental to complete Army recordkeeping and for obtaining information about interments/inurnments.

## Reservations

Reservations were another area of recordkeeping that varied among the installations. A reservation grave site in a specific cemetery is held for a deceased military member, or any qualifying relative or dependent.<sup>35</sup> Prior to 1975, a Service member could reserve an additional plot for a spouse, relative, or dependent as the deceased were allowed to have individual plots.

New plots cannot be reserved at an Army cemetery post-1975, which means any open plots were awarded on an as needed basis. In addition to the plot allocated each Service member, they may have a second, third, or even fourth interment for spouses and dependents at the one grave site.

The reservation system has limitations due to cemeteries becoming full or because of personal choices. For example, if a Service member’s spouse dies and is buried in a military cemetery, the Service member might remarry and want to be buried in a different military cemetery. This scenario results in two reservations for one Service member, which is a violation of the

<sup>34</sup> Headstones are ordered through the Department of Veterans Affairs using the VA Form 40-1330, which pulls the information to be engraved on the headstone from the DA Form 2122 or Service equivalent.

<sup>35</sup> AR 210-190, para 2-6.

guidelines. These situations are hard to monitor due to the lack of an automated system that can communicate between the installations and across Services.

As a best practice, the Army National Cemetery Program (ANCP) advises that it maintains the record of a reservation until the individual reaches the age of 150 years old. Adoption of this best practice at all military cemeteries would eliminate the possibility of giving a reservation away before the individual has died. The reservation guidance from ANCP further explains that communication with the member holding a reservation should occur every 5 years to confirm that the reservation is still desired.<sup>36</sup> The Air Force, moreover, advises that communication with the member holding a reservation should occur every 2 years.<sup>37</sup> If the reserving member decides they no longer want the plot, then the cemetery can provide that grave site to another individual.

## Conclusion

Recordkeeping at the military cemeteries we visited was inadequate as a result of a lack of clear, consistent, and complete guidance, and poor oversight. None of the cemeteries we visited were free from errors, and we found only few consistencies in recordkeeping standards. Some cemeteries had records management systems, while others had no system in place. Minimum records should include a spreadsheet for each cemetery that lists each interment/inurnment and an individual record for that burial. Both records should have, at a minimum, the following:

- name (first, middle, last),
- date of birth,
- date of death,
- date of interment,
- branch of service,
- relation to the sponsor, and
- burial location.

Additionally, if the Services have a specific form relating to an interment or inurnment it must be completed in accordance with their respective regulation. Cemetery interment maps/plats (to include GIS) should be a requirement and standardized for better grave site identification and record keeping.

## Recommendations, Management Comments, and Our Response

### ***Redirected and Added Recommendation***

As a result of management comments, we removed draft Recommendation 3.a.(3) and instead added it as Recommendation 3.c., redirecting it from Under Secretary of Defense for Personnel and Readiness to the Under Secretary of Defense for Acquisition, Technology, and Logistics. We revised the numbering of Recommendations 3.a.(4) and 3.a.(5), to 3.a.(3) and 3.a.(4), respectively, to accommodate this change.

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<sup>36</sup> AR 290-5, para 4-14.

<sup>37</sup> AFI 34-242, page 150.

3.a. Under Secretary of Defense for Personnel and Readiness:

- (1) Define what constitutes an interment/inurnment record.
- (2) Develop and require maintenance of a standard spreadsheet of a complete record of interments.
- (3) Develop a standard for temporary grave marking.
- (4) Define and revamp the burial reservation system.

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

The Acting Deputy Assistant Secretary of Defense (Military Community and Family Policy) (DASD(MC&FP)), responding for the Undersecretary of Defense for Personnel and Readiness, concurred with Recommendation 3.a., but did not state what actions they would take to ensure each of the sub-elements of the recommendation were addressed.

### ***Our Response***

Comments of the Acting Deputy Assistant Secretary of Defense (Military Community and Family Policy) were partially responsive. Because of recent congressional concerns about management and oversight of U.S. military cemeteries, progress in developing and implementing the policy remains a priority issue for the OIG. In response to the final report, we request that the Under Secretary of Defense for Personnel and Readiness comment on actions planned or taken to address Recommendations 3.a.(1), 3.a.(2), 3.a.(3), and 3.a.(4).

### ***Unsolicited Management Comments***

Although not required to comment, the Executive Director for Army National Military Cemeteries noted that they were in the process of codifying the externally-validated practices implemented at Arlington National Cemetery, which could serve as a useful foundation for other military cemeteries under the purview of DoD. For the full text of the Executive Director's comments, see the Management Comments appendix of this report.

The Executive Director made several suggestions concerning these recommendations, to include:

- 3.a.(1) Interment records must be appropriately defined, and proper definition is critical for creating an accurate database for cemetery records. This is particularly challenging given the age of some of the records.
- 3.a.(2) Instead of using a standard spreadsheet, it was suggested that the Interment Scheduler System in use at ANC could be modernized and leveraged to support burial operations across all Army and/or military cemeteries.
- 3.a.(4) DA Pam 290-5 identifies the Army's standard temporary grave marker as the standard and will continue to be the Army standard.
- 3.a.(5) Reservations are no longer legal at Army cemeteries. Army cemeteries will identify and validate their reservations that are legally supportable. All others will be cancelled and the plots made available for burials.

3.b. Executive Director of the Army National Cemeteries Program, Assistant Secretary of the Navy for Manpower and Reserve Affairs, and Assistant Secretary of the Air Force for Manpower and Reserve Affairs, update current publications to reflect Under Secretary of Defense for Personnel and Readiness and Under Secretary of Defense for Acquisition, Logistics, and Technology guidance.

### ***Management Comments***

**Army.** The Executive Director for Army National Military Cemeteries (ANMC) concurred with Recommendation 3.b., stating that ANMC would update its regulation and pamphlet in line with new guidance from OSD.

**Navy.** The Deputy Assistant Secretary of the Navy (Military Manpower and Personnel) (DASN(MM&P)) concurred with Recommendation 3.b., stating that they will update the applicable Navy publications to reflect forthcoming DoD policy and will support working groups tasked with developing the guidance.

**Air Force.** The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) (ASAF(M&RA)) concurred with Recommendation 3.b. They will review upcoming DoD policy when published and revise their policy accordingly.

### ***Our Response***

**Army.** The comments from the Executive Director for Army National Military Cemeteries were responsive. We agree with further development of ISS for all cemeteries and suggest that a version of their CR Tools (currently in use at Arlington and the Soldiers' and Airmen's Home National Cemeteries) be refined and used for all cemeteries. No further comment is required.

**Navy.** The comments of the Deputy Assistant Secretary of the Navy for Military Manpower and Personnel with respect to Recommendation 3.b. are partially responsive. The intention of the Navy to wait until the Department of Defense develops and implements formal policy does not meet the intent of this recommendation. Any delay on the part of higher authority to issue DoD-wide policy on cemeteries should not preclude the Navy from taking action now to update its current regulation(s). We request that the Navy provide further comment regarding updating its applicable manuals and guidance on cemetery operations, in response to this report.

**Air Force.** The comments of the Air Force with respect to Recommendation 3.b. are partially responsive. The intention of the Air Force to wait until the Department of Defense develops and implements formal policy does not meet the intent of this recommendation. Any delay on the part of higher authority to issue DoD-wide policy on cemeteries should not preclude the Air Force from taking action now to update its current regulation(s). We request that the Air Force provide further comment regarding updating its applicable manuals and guidance on cemetery operations, in response to this report.

<p>3.c. Under Secretary of Defense for Acquisition, Technology, and Logistics standardize accurate maps for all military cemeteries.</p>
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### ***Management Comments Required***

The Under Secretary of Defense for Acquisition, Technology, and Logistics did not comment on a draft of this report. We request that the Under Secretary provide comments on the final report.

### ***Unsolicited Management Comments***

Although not required to comment, the Executive Director for Army National Military Cemeteries suggested with respect to 3.a.(3) (now 3.c.) that instead of creating standardized maps, the Army Enterprise Geographic Information System (GIS), “Army Mapper,” should be used across the Army and/or DoD for storage, maintenance, and visualization of interment and gravesite plot data. With data resident in an enterprise system, such as Army Mapper, a cemetery map can be generated as needed or viewed in real time through a web-based system. For the full text of the Executive Director’s comments, see the Management Comments appendix to this report. We agree with the response but will leave it to OSD to establish the standard.

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## Observation 4. Issues with Contracting for Cemetery Services

There were isolated problems identified with contracting and payment for cemetery services at different sites and with each of the services.

These isolated problems stemmed from a lack of command oversight and/or lack of knowledge and usually involved:

- unclear memorandum's of agreement,
- use of an IMPAC<sup>38</sup> card, as opposed to a contract, for burial services,
- possible acceptance of gratuitous services,
- determination of burial eligibility by a contractor, and
- maintenance lapses including damaged headstones and overall cemetery site appearance.

This resulted in isolated maintenance lapses.

### Applicable Criteria

- *Department of Defense Government Charge Card Guidebook For Establishing And Managing Purchase, Travel, And Fuel Card Programs*, 21 December 2011, Chapter 2, Common Business Rules for All Card Programs: Purchase, Travel, and Fuel; Appendix A, Unique Business Rules for Purchase Card Programs.
- Air Force Instruction (AFI) 64-117, *Air Force Government-Wide Purchase Card (GPC) Program*, September 20, 2011.
- Federal Acquisition Regulation (FAR) Subpart 46.4, *Government Contract Quality Assurance*; Subpart 46.5, *Acceptance*.
- Army Federal Acquisition Regulation (AFARs) Subpart 207.5, *Inherently Governmental Functions*, January 10, 2008; Subpart 246.4, *Government Contract Quality Assurance*, October 1, 2010.
- Air Force Federal Acquisition Regulation (AFFARs) *Management Control Evaluation Checklist*, February 26, 2009; Part 5346, *Quality Assurance*, April 21, 2011.
- Air Force Mandatory Procedure (MP) 5346.103, *Contracting Office Responsibilities The Quality Assurance Program*, April 21, 2011.
- Navy Marine Corps Acquisition Regulation Supplement, April 2008 Change 08-14 (revised 27 September 2012), *Part 5246 Quality Assurance*.

### Background

Cemetery contract-related services were found in two categories: burial-related services (plot preparation, interments, disinterments, and plot restoration) and grounds maintenance (lawn care, trash removal, headstone re-positioning, pest control, etc.). The following table shows a summary of these services by contract or government units:

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<sup>38</sup> International Merchant Purchase Agreement Card.

**Table 5. Services by Contract of Government Units**

	Maintenance		Burial Related Services	
	Contract	Government	Contract	Government
Army	16	3	8	3
Navy	3	0	0	0
Air Force	4	1	1	1
Total	23	4	9	4

Contracted maintenance was typically part of a larger, base-wide operations and maintenance contract which may or may not have cemetery specific Contract Line Item Number (CLIN) or performance tasks included. Government employees performing maintenance or burial services were typically part of a base Department of Public Works or similar unit. Quality assurance tasks were performed by the Contracting Officer Representative (COR) or designee, or assigned government employee.

Overall, we observed that cemetery grounds maintenance was adequate, except for isolated instances where plot appearance was not kept at a standard consistent with other areas, regardless of who was maintaining it. At the sites we visited, personnel maintained grounds consistent with local cemetery conditions and the grounds presented an appearance suitable for the respect and reverence due the interred. It was unclear whether oversight was adequate to ensure maintenance performance but obvious damage to headstones, bare plot ground, and other lapses we noted indicate that oversight may not have been as timely or rigorous as expected under contract terms.

While we did not view a sufficient number of interments or disinterments to adequately address the overall quality of burial-related services performance and monitoring of those services, those that we did observe were conducted with care and respect and were supervised. In discussions on quality assurance efforts, no instance of problems in this area was cited by base staff.

### ***Unnecessary Contracted Maintenance***

At one location we found the following situation regarding the performance of unnecessary contracted maintenance:

- A military site containing a cemetery was closed under provisions of the Base Closure Act.<sup>39</sup> Under another act,<sup>40</sup> the Army was authorized to convey base property to a local governmental entity (hereafter “entity”).
- A Memorandum of Agreement (MOA) was executed between the Army and the entity 12 years ago.
- Under “Conditions To Transfer,” the entity agreed to “perform in perpetuity” various grounds and fixtures maintenance tasks pertaining to the cemetery.

We discussed a number of fiscal and administrative implications of the MOA with the Command at a follow up visit. Of particular note we discussed the following:

<sup>39</sup> Base Closure and Realignment Act, P.L. No. 100-526, 102 Stat. 2623 (1988).

<sup>40</sup> Military Appropriations Act 1996, Section 125 (a).



- The MOA is an enforceable contractual agreement which required the entity to maintain the cemetery in perpetuity. Nonetheless, there may be a legal basis for the Army to be responsible for maintenance of sites for which a burial took place.
- There is no vehicle in the MOA for the Army to enforce the maintenance provisions. However, the Army may have grounds to bring legal action against the entity and either demand specific performance of the MOA's maintenance provisions or reimbursement for costs incurred by the Army to perform them.
- The Army is obligating funds and incurring costs for which another entity is responsible.

The Installation Commander and CSM discussed these concerns with the entity and are working to resolve them.

### ***International Merchant Purchase Agreement Card versus Contract for Services***

One Air Force site we visited used government employees to prepare burial plots, but an outside vendor to perform interments. The vendor was paid through use of an IMPAC card (essentially a government credit card for purchases). We understood such activities could have occurred an average of once a month or 12 times a year, i.e. more than intermittently and may violate instructions regarding IMPAC card use.

We also reviewed DoD and Air Force guidance on purchase guide usage and management concerns and found it to be extensive and detailed.<sup>41</sup> Pursuant to AFI 64-117, Air Force Government-Wide Purchase Card (GPC) Program, Paragraph 2.3.3.2.8, the Agency/Organization Program Coordinator: "reviews purchase card transactions at least annually to identify vendors with which frequent or recurring purchases are made, and evaluates purchasing practices with those vendors; refers the information to the CONS/CC to consider for contracts or other agreements, such as blanket purchase agreements, or discount pricing arrangements."

This information was turned over to the Air Force IG for their use/action.

### ***Gratuitous Services***

At one Air Force site, some services were being performed at no cost to the government by an existing contractor. We found there were no specific contract clauses governing those services nor was there any indication of another written agreement or directive permitting the work to be performed.

Concerned that the donated services posed a potential appropriations law issue, we obtained a preliminary legal assessment and provided it to the Air Force IG. That assessment determined that "gratuitous services" may be permissible, so long as it was agreed upon by the parties and properly documented in the contract. That assessment also agreed with our concern regarding

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<sup>41</sup> *Department of Defense Government Charge Card Guidebook For Establishing And Managing Purchase, Travel, And Fuel Card Programs*, 21 December 2011, Chapter 2, Common Business Rules for All Card Programs: Purchase, Travel, and Fuel; Appendix A, Unique Business Rules for Purchase Card Programs.

potential legal liability. Subsequently, this issue was referred to the Service Inspector General for resolution.<sup>42</sup>

### ***Contractor Work for Determining Burial Eligibility***

At two Army sites, contractors were tasked by the installation to determine whether a burial request was suitable under applicable guidance. In one instance, the contractor:

- Determined eligibility for interment based on work with family members and the funeral home,
- prepared the required form for recording key data elements and forwarded it to the appropriate agency,
- maintained a spreadsheet of interments which, in effect, served as the official report of monthly activity, and
- maintained a list of reservations for future interment.

The work described was performed without prior review or approval by the COR or any other designated government employee.<sup>43</sup>

At another cemetery, the Contracting Officer (KO)<sup>44</sup> was expected to verify burial eligibility and then authorize the contractor to proceed with interment arrangements. In fact, the contractor performed all the communication and research on eligibility prior to notifying the KO or other government representative.

In both instances, adequate oversight—through prior approval or periodic review—was not evident. This could have led to erroneous approval or denial of burial eligibility and an ineligible interment.

### ***Maintenance Lapses***

Although, in general, cemetery sites appeared well maintained for local environmental conditions<sup>45</sup> and suitable for their intended purpose, we noted visible problems at some sites:

- damaged headstones, primarily from lawn mowing,
- bare or inadequately covered plots,
- varying ground coverage—weeds, non-uniform grass, and
- vehicle ruts.

**Figure 5. Headstone Destroyed by Improper Lawn Mowing Operations**



Source: DoD OIG-SPO

Contract documentation generally specified maintenance requirements, a quality assurance program, and oversight of contractor performance; there were no observed problems with

<sup>42</sup> This is in the hands of the appropriate investigative organization for disposition.

<sup>43</sup> During our site visit, we were informed this responsibility was removed from the contractor.

<sup>44</sup> “KO” is used since “CO” refers to Commanding Officer.

<sup>45</sup> Sites ranged from sea-level coastal areas to high desert and semi-arid plains.

contract documents. However, the existence of the observed problems indicates a potential oversight lapse, from the government (COR), in terms of adequate performance monitoring of contract execution of contracts terms.

## **Conclusion**

Contracts covered burial related services or cemetery maintenance responsibilities. There was no consistency between military services and individual installations as to type of contracts, or whether the activities were performed by government employees instead of contractors. Issues pertaining to contracts were identified and brought to the attention of appropriate personnel as warranted.

## **Recommendations, Management Comments, and Our Response**

### ***Deleted Recommendation.***

As a result of further analysis, we determined that draft Recommendation 4.b.(1) and 4.b(2) were not necessary as the intent of the recommendation is captured in Recommendation 1 and Recommendation 2. We revised the numbering of Recommendations 4.a.(1) and 4.a.(2) to 4.a. and 4.b. to accommodate this change.

4.a. Executive Director of the Army National Cemeteries Program direct the contracting officer representative, for the site where unnecessary contract maintenance is occurring, to cease performing tasks not expressly included in the contract Statement Of Work and require all tasks be performed by the [entity] as expressly stated in the Memorandum Of Agreement.

4.b. Executive Director of the Army National Cemeteries Program: If the [entity] refuses to comply with the MOA, then take appropriate corrective action to enforce the agreement.

### ***Management Comments***

The Executive Director for Army National Cemeteries concurred with Recommendations 4.a. and 4.b. and provided comments for both.

- 4.a. The installation and contractor ceased performing tasks not expressly included in the contract's Statement of Work.
- 4.b. The entity agreed and is performing the tasks according to the contract. The installation commander will continue to monitor the situation and take action as necessary.

### ***Our Response***

Comments of the Executive Director for Army National Military Cemeteries are responsive and meet the intent of the recommendations. No further comments are required.

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## **Observation 5. Cemetery Funding**

Installation commanders have no discrete funding allocated for military cemetery operations.

A lack of fiscal policy and guidance at OSD and Service level for fiscal support of cemetery operations and an inability to identify the costs of cemetery operations caused this funding issue.

This lack of discrete funding for military cemetery operations has contributed to deficient cemetery maintenance and operations due to insufficient funding.

### ***Background***

Funding for cemetery operations has not been a discrete budget line in the funding provided to the installation commanders. It has been rolled up into the general funding line for grounds maintenance. Generally, the cemeteries are treated the same as the rest of the installation's grounds/property. Many commanders stated their desire for a discrete funding line for cemetery operations. Generally, this assessment raised the awareness of these cemeteries and their importance to the installation commanders, Services, and to OSD. A discrete funding line would further increase awareness and priority and ensure necessary financial resources are available.

### ***Discussion***

Many installation commanders stated that they would prefer to have a designated funding line for their cemeteries. Installation commanders do not have discrete funding lines for their cemetery operations and therefore must make funding allocation decisions among competing priorities. The cemetery operations and maintenance expenditures are generally rolled up under the installation's operation and maintenance budget.

The proposed funding would comprise all aspects of cemetery operations to include:

- grounds maintenance (grass cutting, seeding and watering, and fencing),
- burial operations (digging graves, burial, and then refilling them),
- headstone placement and maintenance,
- road and path maintenance, and
- records management.

Army Installation Management Command is currently developing a cemetery funding model that reportedly will lead to a cemetery funding line for Army Cemeteries. We did not see evidence of the other Services doing that. The Army model therefore could be used as a template.

### ***Conclusion***

Not having clearly defined policy regarding the roles and responsibilities of the Services and installations with respect to cemetery operations has created a systemic issue with respect to maintenance and operations. OSD and the Services should develop a cemetery operations costing method prior to allocating monies for operations. Insufficient installation funding or a failure to prioritize use of funds has contributed to identified shortcomings provided to each installation we visited. New DoD cemetery policy must lay out clear roles and responsibilities, with funding obligated, and then follow up with appropriate oversight.

# Recommendations, Management Comments, and Our Response

## ***Redirected Recommendation***

As a result of management comments, we redirected Recommendation 5.a. from Under Secretary of Defense for Personnel and Readiness (USD (P&R)) to the Under Secretary of Defense for Acquisition, Technology, and Logistics (USD(AT&L)), who more appropriately has the authority to implement the recommendation. This also coincides with responsibilities as defined in DoD Directive 5134.01.

We also redirected the Navy portion of Recommendation 5.b. from the Assistant Secretary of the Navy for Manpower and Reserve Affairs to the Assistant Secretary of the Navy (Comptroller/Financial Management).

5.a. Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with the Services, consider developing a cemetery operations funding line for each installation with a cemetery.
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## ***Management Comments Required***

Because this recommendation was redirected, we request that the Under Secretary of Defense for Acquisition, Technology, and Logistics provide comment in response to the final report.

5.b. Assistant Secretary of the Navy (Comptroller/Financial Management), Assistant Secretary of the Air Force for Manpower and Reserve Affairs, and Executive Director of the Army National Cemeteries Program, ensure cemetery funding is established and maintained consistent with Office of Secretary of Defense guidance.
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## ***Management Comments and Management Comments Required***

**Army.** The Executive Director for Army National Military Cemeteries concurred with Recommendation 5.b., stating that the Secretary of the Army established a funding line for all Army cemeteries within its Program Objectives Memorandum for FY 15-19. Additionally, ANMC's Table of Distribution and Allowances went into effect on April 3, 2013, establishing a full time Resource Management Officer.

**Air Force.** The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) concurred with Recommendation 5.b. The Air Force stated they will concur with OSD guidance on cemetery funding where it is applicable and will develop policies to meet specific requirements.

**Navy.** Because this recommendation was redirected, we request that the Assistant Secretary of the Navy (Comptroller/Financial Management) provide comment in response to the final report.

## ***Our Response***

**Army.** The comments from the Executive Director for Army National Military Cemeteries are responsive and meet the intent of the recommendation. No further comment is required.

**Air Force.** The comments from the Assistant Secretary of the Air Force (Manpower and Reserve Affairs) are responsive and meet the intent of the recommendation. No further comment is required

**Navy.** The comments of the Assistant Secretary of the Navy for Manpower and Reserve Affairs are responsive. We request comment to this recommendation from the Assistant Secretary of the Navy (Comptroller/Financial Management) in response to the final report.

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## Observation 6. Civilian Cemeteries

The operational and legal requirements and standards for civilian cemeteries located on military installations have not been determined.

This is due to missing legal records and a lack of guidance from OSD and at the Service level for civilian cemetery operations and maintenance. Additionally there is no discrete funding provided for the operations and maintenance of these cemeteries.

As a result, due to lack of guidance and funding, civilian cemetery operations and maintenance has been inconsistent and below a standard that would present a respectable image to the public.

### Applicable Criteria

- Army Regulation 210-190. Subpart 2-2, *Private Cemeteries, Government-owned land*, February 16, 2005.<sup>46</sup>

### Background

The Army has approximately 600 civilian cemeteries on their installations. Fort Knox alone accounts for over 100 of these. The Marine Corps, Navy, and Air Force also have civilian cemeteries, although not to the extent of the Army. The current total is over 700 for all Services. Some of these are identified in documents, but have never been physically located on their installations. Grave markings range from ornate and very costly headstones to simple field stones without any markings. Some of these are historically significant and have been cared for with special attention. For example, Fort Knox has the grave of President Lincoln's grandmother and Fort Meade has the grave of one of President George Washington's most trusted aides.<sup>47</sup>

These cemeteries predate the establishment of the installations. The majority of them are closed but some are still open for burials. Sizes range from just one grave to over 1000, with burials from the 18<sup>th</sup> to the 21<sup>st</sup> centuries. They range from family plots to those operated by local churches. The main challenge we observed was confusion over what responsibilities rested with the installation command regarding the cemetery upkeep.

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<sup>46</sup> For purpose of this regulation, a private cemetery is any cemetery or burial plot on the installation that, regardless of present ownership, was initially owned by a person or agency other than the United States. Therefore, even if the United States acquired fee title to the underlying land, if the cemetery was in place at the time of acquisition and graves were allowed to remain in place, the cemetery remains a private cemetery under Army policy. Regardless of why the cemetery was allowed to remain in place, the Army owes certain duties to the family, church, tribe(s), or private cemetery association that has an interest in the burial sites and to the next of kin of the individuals buried there. Access and visitation rights continue. There is no automatic right for continued burial (unless the original condemnation decree for acquisition of the site provided for future interments or other responsibilities). The request must show some right or reason why the burial in this cemetery is appropriate. In order to allow burial of an individual in the cemetery, a perpetual easement must be granted to the next of kin under authority of Section 1314, Title 40, United States Code (Public Law 107-217, Section 1, 116 Stat. 1139, Aug. 21, 2002) (40 USC 1314). Rights of entry may be granted while the easement is being processed.

<sup>47</sup> Major Thomas Snowden. Buried in the Snowden Cemetery located at Fort Meade.

## Discussion

While outside the announced scope of this assessment, the team was asked by Congressional Staff to look at the conditions of these cemeteries. The team did so and visited them at all four Services' installations.

The Army has current guidance in AR 210-190 regarding operations and standards for these private cemeteries.<sup>48</sup> In some cases, legal documents existed that laid out the aspects of the military's relationship to the cemetery, but most installations did not have these documents and commanders were not sure if they ever existed. Given the lack of documentation, it was not clear what the legal requirements of the government and DoD were with respect to private cemeteries.

Generally, the cemeteries were maintained to a minimum standard. This standard included:

- allowing access,
- maintaining fencing,
- removing fallen trees and limbs that may prove a hazard, and
- cutting the grass.

We observed no upkeep of actual headstones or graves. If a tree or limb fell and broke a headstone, the installation would remove the tree or limb but leave the broken headstone in place. Flowers, candles, and other post funeral/burial items had been left on the graves. Some of these were years old and led to an unkempt appearance.

Two notable exceptions were Naval Support Activity Crane in Indiana and Scott Air Force Base in Illinois. Crane began a program 3 years ago to completely refurbish all 29 of their civilian cemeteries. The results were impressive and cost over \$1.5 million. Scott has two very small cemeteries. A staff member has worked with the installation grounds maintenance personnel and a local Boy Scout troop to repair the grounds and fencing surrounding the cemeteries.

**Figure 6. Civilian Marker Refurbishment at NSA Crane**

NSA Crane's contracted refurbishment/renovation consisted of fixing broken headstones (mostly civilian) and also raising and aligning headstones as



Source: DoD OIG-SPO

well. It also included a headstone cleaning that transformed them from a dingy grey color to a bright and vibrant sheen (with no adverse effects to the stone itself). The contract also included before and after photos of each headstone and an accurate reading of what was written on the

<sup>48</sup> See Footnote on previous page for the entire paragraph.

stone (which for the most part was illegible prior to the cleaning). This effort proved to be beneficial with local civilian-military relations with the surrounding communities.

Three installations (Forts Knox and Meade and Scott AFB) have produced brochures highlighting their respective civilian cemeteries. These brochures highlight the local history represented by those interred.

Two installations (Carlisle Barracks and Fort Sill) maintained cemeteries containing the interred remains of American Indians. Carlisle's cemetery contains remains of both American Indians (from the Indian school operated at Carlisle from the 1870s to 1918) and U.S. servicemen and their dependents. Fort Sill has five specific Indian cemeteries, in addition to the military cemetery. We found these Indian cemeteries to be maintained to the same standard as military cemeteries.

**Figure 7. Civilian Grave in Civilian Cemetery on Military Installation**



Source: DoD OIG-SPO

## Conclusion

Installation commanders are doing what they think is right without appropriate guidance and oversight from Service and OSD. Generally, commanders are maintaining the civilian cemeteries by: allowing and maintaining access to the sites, cutting the grass around and inside each cemetery, removing fallen trees and limbs, and maintaining (if present) a fence around the site. They usually maintain a “hands off” approach to the actual graves and headstones. The result has been that gravestones at some of these cemeteries presented an overall unkempt perception and did not favorably reflect on the military installation and Services.

## Recommendations, Management Comments, and Our Response

### ***Redirected Recommendation***

As a result of management comments, we redirected Recommendation 6 from the Under Secretary of Defense for Personnel and Readiness to the Under Secretary of Defense for Acquisition, Technology, and Logistics.

6. Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with the Services, develop a civilian cemetery operations standard which also considers establishing a funding stream for the maintenance and operations of civilian cemeteries on the military installations and Services.

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

Because this recommendation was redirected, we request that the Under Secretary of Defense for Acquisition, Technology, and Logistics provide comment in response to the final report.

### ***Unsolicited Management Comments***

Although not required to comment, the Executive Director for Army National Military Cemeteries noted that it would update its regulation and funding guidance in line with new guidance from OSD. The Executive Director stated that they recognized the responsibility to provide and conduct basic services to ensure a professional cemetery appearance, and for health and safety concerns. However, the Executive Director expressed concern regarding the use of appropriated funds to maintain civilian cemeteries beyond the basic standard. The Executive Director further stated that they have included limited standards within its draft AR 290-5 which could serve as a useful foundation for other cemeteries under DoD's purview. The Executive Director also provided definitions of what constituted Private (Civilian) cemeteries on both government land and on private land (land that is surrounded by a military installation). For the full text of the Executive Director's comments, see the Management Comments appendix of this report.

### ***Our Response***

We appreciate the comments from the Executive Director for Army National Military Cemeteries regarding Civilian Cemeteries and agree with the funding comments. These should serve as a useful beginning for the necessary discussion on how to appropriately and legally maintain the over 700 civilian cemeteries currently existing on military installations.

## **Part III – Other Matters**

### **Introduction**

This section contains a series of observations which were outside the scope of our charter. There are no corresponding recommendations.

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## Other Matters.

### ***Burial of Personnel Convicted of Capital Crimes***

There are two cemeteries with former military persons convicted and executed for committing capital crimes (Schofield Barracks, Hawaii and Fort Leavenworth, Kansas). Schofield Barracks has six interments of those executed from the World War II era. Fort Leavenworth is the home of the United States Disciplinary Barracks where military prisoners convicted by courts martial of a capital crime are held; there are 241 known interments there; some of these were federal and military prisoners who died while in captivity and others were executed for their crimes, to include 14 German Prisoners of War (POWs) executed for murdering other German POWs during World War II.

Current U.S. law states that those convicted of committing federal or state capital crimes may not be buried in National Cemetery Administration (VA) or Arlington National Cemeteries. The interment

authority for burial in a military installation cemetery is not clear. The U.S. Code (38 Chapter 24 Section 2411) does not explicitly state that felons are prohibited from

**Figure 8. Fort Leavenworth and Schofield Barracks Cemeteries**



Source: DoD OIG-SPO

burial in other military cemeteries other than Arlington.<sup>49</sup>

The Ft. Leavenworth installation commander and staff were uncertain how to proceed if someone imprisoned there was convicted of a capital crime and was either executed or died in captivity. If the family did not claim the body, then where was the deceased to be buried? The regulations are silent on this point. There is room for additional interments at Leavenworth.

Additionally, military leaders at Guantanamo Bay, Cuba had set aside a portion of their cemetery for the possible interment of a detainee, whether convicted of a capital crime, some lessor offense, or if still in the pre-trial phase, if the body was not repatriated.

<sup>49</sup> 38 USC Sec 2411. “Prohibition against interment or memorialization in the National Cemetery Administration or Arlington National Cemetery of persons committing Federal or State capital crimes”



## **World War II Prisoners of War**

In addition to the aforementioned Fort Leavenworth cemetery, eight cemeteries within the population we assessed had interred German and Italian POWs who had died during their captivity. One cemetery had a Japanese POW. At one time, there were many Japanese POWs interred but their remains, except one, were repatriated, at the Japanese Government's request, after the war.

For the most part, there was no segregation of their graves from that of U.S. personnel. These graves are maintained to the same standard as the rest of the cemetery's population. Local German and Italian groups place flowers and flags commemorating their service during their respective nation's Remembrance Day.

**Figure 9. POW Graves**



Source: DoD OIG-SPO

## **Personal Identifiable Information**

A DoD standard for Personal Identifiable Information (PII) for deceased persons interred at DoD installations is required based on current ambiguity. The team provided this opinion with the Services:

In summary...a deceased's personal information is not PII under either DoD or SSA regulations. However, the deceased's family members may well have a privacy interest in blocking the public release of the decedent's personal information and, presumably, may have grounds to claim damages resulting of any public release that occurred without their consent. Therefore, we (members of DoD who are involved in cemetery management) should take reasonable steps to ensure that the SSANs and other Privacy Act-Protected and/or PII, other than is listed on their gravesite monumentation, is not released to the public without the consent of family members, heirs, beneficiaries, etc.<sup>50</sup>

## **Open/Closed Cemetery Designation**

Whether a military cemetery should remain open or be closed was an issue at many of the military cemeteries we visited. Most commanders want them closed to new interments. All recognized the need to provide for second interments of surviving spouses. Nine cemeteries operate as closed (Carlisle, Edgewood, Great Lakes, Volk, Leavenworth,<sup>51</sup> Gordon, Benicia, Meade, and Key West). There is no room for new interments and second interments are non-existent. The rest, as long as they were taking interments, regardless of designation, were considered open. How this decision was made and by whom needs to be included in OSD and Service level guidance. The Army's Executive Director for Army National Military Cemeteries (ANMC) established that any cemetery taking interments would be classified as open.<sup>52</sup> Additionally, we discussed the final authority to deny burial at a cemetery, if more space is

<sup>50</sup> Summary of a Legal Opinion provided to the team leader on 9 May 2012.

<sup>51</sup> While the Fort Leavenworth Cemetery is considered closed, there is room for more interments. See "Burial of Personnel Convicted of Capital Crimes," above, for more details.

<sup>52</sup> Army Post Cemeteries Way Ahead. 11 September 2012.



available to take on additional veterans and/or family members. Commanders felt this to be their prerogative, but regulations are silent on who has the final authority. In Army guidance, garrison commanders do have the authority to process requests for interment and authorize disinterments. The Navy and Air Force have no guidance on this issue. We believe that, if there is room, then continued interments should be allowed until the cemetery is full.

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## **Part IV – Individual Installations**

### **Introduction**

This section contains a series of individual installation statistics and comments regarding what we observed.

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# Individual Installation Statistics and Comments

**Table 6. Installation Statistics and Comments**

Installation	Service	Dates Visited	Total Graves	Total Interments/ Inurnments	Graves Sample Size	Interments Sample Size	Open/ Closed	Civilian Cemeteries	Comments
Carlisle Barracks	Army	April 2 - 4	229	229	229	229	Closed	No	Initially an Indian cemetery.
Aberdeen Proving Ground	Army	April 9 - 12	290	297	166	166	Closed	Yes	
Edgewood	Army	April 9 - 12	135	138	100	100	Closed	Yes	
Fort Sheridan	Army	April 23 - 25	2,189	2,549	334	387	Open	No	BRAC Installation
Fort Sill	Army	May 7 - 9	3,492	7,280	347	455	Open	Yes	Indian Cemeteries
Fort Riley	Army	May 7 - 9	3,723	4,967	349	473	Open	Yes	POWs
Fort Leavenworth	Army	May 10	241	241	149	149	Closed	No	Executed U.S. Prisoners and POWs
Schofield Barracks	Army	June 18 - 21	1,838	1,993	318	350	Open	No	Executed U.S. Prisoners. POWs
Fort Benning	Army	July 8 - 11	7,737	10,037	366	488	Open	Yes	50 + Civilian Cemeteries
Fort Huachuca	Army	June 11 - 13	2,734	3,362	338	418	Open		
Fort Gordon	Army	July 9 - 10	22	22	22	22	Closed	Yes	POW Cemetery
Fort Leonard Wood	Army		598	712	234	279	Open	Yes	POWs
Benicia Arsenal	Army	July 30 - August 1	209	211	136	137	Closed	No	POWs
Presidio of Monterey	Army	July 30 - August 1	384	406	193	207	Open	No	
Vancouver Barracks	Army	July 23 - 27	1,176	1,267	290	313	Open	No	BRAC Installation
Fort Worden	Army	July 23 - 27	378	426	191	214	Open	No	
Fort Stevens	Army	July 23 - 27	200	213	132	137	Open	No	
JBLM	Army	July 23 - 27	890	986	269	299	Open	Yes	
Fort Meade	Army	August 13 - 15	304	304	170	170	Closed	Yes	POWs
Fort Knox	Army	August 27 - 29	808	952	261	308	Open	Yes	100 + Civilian Cemeteries and POWs
Fort Bragg	Army	August 28 - 31	2,664	2,806	336	336	Open	No	
Fort Lawton	Army	July 23 - 27	940	1,073	273	305	Closed	No	POWs
Great Lakes Naval Base	Navy	April 26 - 27	175	175	121	121	Closed	No	
NSA Crane	Navy	May 23 - 24	N/A	N/A	N/A	N/A	N/A	N/A	29 Civilian cemeteries. Some with military personnel buried.
Oahu	Navy	June 22	N/A	N/A	N/A	N/A	N/A	N/A	Civilian cemetery with military personnel buried.
GTMO	Navy	September 5 - 7	349	349	183	183	Open	Yes	
Maine Memorial	Navy	September 10 - 11	158	158	112	112	Closed	No	
Offutt AFB	Air Force	May 21 - 24	752	796	255	267	Open	No	
Volk Field	Air Force	May 21	4	4	4	4	Closed	No	3 buried persons plus a memorial
F.E. Warren AFB	Air Force	June 14 - 15	850	850	266	266	Open	No	
Robins AFB	Air Force	July 11	N/A	N/A	N/A	N/A	N/A	Yes	Civilian cemeteries
Scott AFB	Air Force	July 19	N/A	N/A	N/A	N/A	N/A	Yes	Civilian cemeteries
Fairchild AFB	Air Force	July 30 - August 1	654	700	243	256	Open	No	
Quantico Marine Base	Marine Corps	August 8	N/A	N/A	N/A	N/A	N/A	Yes	20 + Civilian cemeteries

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## **Appendix A. Scope, Methodology, and Acronyms**

We conducted this assessment from January 24, 2012, to November 30, 2012. Site visits to Military Cemeteries were conducted from April to September 2012.

We reviewed documents such as Federal Laws and regulations, including the National Defense Authorization Act, Service regulations and guidance.

The scope of our assessment for Military Cemeteries was to determine whether U.S. Military goals, objectives, plans, guidance, and resources to operate and maintain cemeteries were prepared, issued, operative, and relevant.

We visited or contacted organizations in the U.S. that are responsible for planning and accomplishing the operating and maintaining Military Cemeteries. We also visited with leaders of the Service Inspectors General involved in this process.

The Cemetery Team chronology was:

January – March 2012	Research and Service Academy visits
April - September 2012	Fieldwork
September – November 2012	Analysis and report writing
March 2013	Draft assessment report issued
April 2013	Management comments received and evaluated

### **Limitations**

We limited our review to Military Cemeteries on Military Installations with human interments. Additionally we looked at some Civilian Cemeteries on Military Installations.

### **Use of Computer-Processed Data**

We did utilize computer-processed data in this assessment: specifically, spreadsheets and output from relational databases. We did not independently assess the reliability of each file provided. Examples including: formula verification, report output formats, etc.

### **Use of Technical Assistance**

We did use Technical Assistance to perform this assessment.

## Acronyms Used in this Report

The following is a list of the acronyms used in this report.

AFB	Air Force Base
AFI	Air Force Instruction
ANCP	Army National Cemeteries Program
ANMC	Army National Military Cemeteries
AR	Army Regulation
BRAC	(Defense) Base Realignment and Closure (Commission)
CLIN	Contract Line Item Number
COR	Contracting Officer Representative
CSM	Command Sergeant Major
DA	Department (of the) Army
DoD	Department of Defense
DoD IG	Department of Defense Inspector General
FAR	Federal Acquisition Regulation
GIS	Geographic Information System
GTMO	Guantanamo Bay, Cuba
HASC	House Armed Services Committee
IMPAC	International Merchant Purchase Agreement Card
KO	Contracting Officer
MAJCOM	Major Command (Air Force)
MOA	Memorandum of Agreement
NDAA	National Defense Authorization Act
NSA	Naval Support Activity
OIG	Office of Inspector General
OSD	Office of the Secretary of Defense
PAM	Pamphlet
PII	Personal Identifiable Information
PL	Public Law
POC	Point of Contact
POW	Prisoner of War
SOP	Standard Operating Procedure
SSA	Social Security Administration
SSAN	Social Security Account Number
U.S.	United States (of America)
USC	United States Code
VA	Veterans Affairs



## **Appendix B. Summary of Prior Coverage**

As noted previously, there have been no official oversight reports on the status of U.S. Military Cemeteries. However, during the last 2 years, the Government Accountability Office (GAO) and the Department of Army Inspector General have issued a number of reports and testimonies discussing cemetery operations at Arlington National Cemetery. Additionally, the Inspectors General for the Army, Navy, and Air Force have issued reports on their respective Service Academy Cemeteries within the past year. The team used these to build our knowledge base for the cemetery assessment.

Unrestricted GAO reports can be accessed over the Internet at <http://www.gao.gov>.

Some of the prior coverage we used in preparing this report includes:

### **Government Accountability Office**

GAO-12-105, “Arlington National Cemetery: Management Improvements Made, but a Strategy Is Needed to Address Remaining Challenges,” December 2011.

GAO-12-99, “Arlington National Cemetery: Additional Actions Needed to Continue Improvements in Contract Management,” December, 2011.

### **Department of Army**

“Report to Congress on Implementation of Army Directive on Army National Cemeteries Program,” 18 September 2011.

Arlington National Cemetery Gravesite Accountability Task Force, “Report to Congress on Gravesite Accountability Study Findings,” 22 December 2011.

### **Department of Army Inspector General**

Army IG Report, “Department of the Army Inspector General Inspection of the Army National Cemeteries Program and Arlington National Cemetery,” 16 September 2011.

Army IG Report “Special Inspection of West Point Cemetery to Assess Compliance with Policies, Guidance, and Regulations,” 20 July 2012.

### **Department of Navy Inspector General**

Navy IG Report, “Inspection of United States Naval Academy Cemetery and Columbarium,” 30 March 2012.

### **Department of Air Force Inspector General**

Air Force IG Report, “United States Air Force Academy (USAF) Cemetery Special Inspection Report,” March 2012.

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## Appendix C. Glossary

This appendix provides definitions of terms used in this report.

**Army National Cemeteries Program (ANCP)** – The division in charge of Army cemetery policies and procedures which provides guidance to Military cemeteries based upon best practices.

**Civilian Cemetery** – Cemetery containing civilian remains on a military installation. These predate the military installation's establishment.

**Closed Cemetery** – Cemetery no longer accepting any interments.

**Defense Casualty Information Processing System (DCIPS)** – The Department's functional information system that processes casualty reports, provides cross-functional case management of casualties to include casualty incident, disposition of remains, mortuary affairs, personal effects, and remains tracking for current operations and past conflicts. DCIPS permits interactive update and data exchange with casualty assistance centers, DoD mortuaries, and service casualty offices. The system also provides DoD with official casualty statistics.

- All military cemeteries are not represented in DCIPS.

**Disinterment** – The act of unearthing a deceased's remains to be transferred and buried at an alternate site.

**DA Form 2122** – The Army's official record of interment/inurnment for an individual.

**DA Form 2123** – The Army's official logbook of interment/inurnments for the deceased located at the Military cemetery.

**Form AF 593** – The Air Force's official record of interment/inurnment for an individual.

**Geographic Information System (GIS)** – An automated tool for locating a deceased's grave site in the cemetery.

**Interment** – The burial of the deceased's body.

**Inurnment** – The burial of the deceased's ashes after cremation.

**Military Cemetery** – Cemetery containing (mostly) military and family member remains on a military installation.

**Open Cemetery** – Cemetery accepting interments.

**Quartermaster 14** – The older version for DA Form 2122 before it existed.

**Quartermaster 16** – The older version of the DA Form 2123 logbook.

**Reservations** – The reservation held for a deceased military member or any qualifying relative or dependent to be buried in the specific cemetery or grave site.

**Second Interments** – The burial of two deceased personnel in one grave site.

**Tier 1 Error** – These include cases where a record exists for a decedent, but his or her information is not reflected on the marker; the record does not match the gravesite location; or an analyst requires an additional record to close the case.

**Tier 2 Error** – These include errors such as a missing record, name (misspellings), incorrect dates of birth or death, and any discrepancy that requires an update to a record or the spreadsheet. These include rank, Service, religion or any other data from pre-determined fields that does not require extensive research.

## **Appendix D. Organizations Contacted and Visited (Including Cemeteries)**

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

### **United States**

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

- Officials assigned to the House Armed Services Committee

#### ***Department of Defense***

- Officials assigned to the Office of the Secretary of Defense for Personnel and Readiness Casualty and Mortuary Affairs

#### **Department of the Army**

- Officials assigned to the Army Inspector General
- Officials assigned to the Army National Military Cemeteries
- Officials assigned to the Army Installation Management Command

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

- Officials assigned to the Navy Inspector General
- Officials assigned to the Office of the Secretary of the Navy for Manpower and Reserve Affairs
- Officials assigned to the Office of the Commander, Naval Installations Command

#### **Department of the Air Force**

- Officials assigned to the Air Force Inspector General

#### ***Department of Veterans Affairs***

- Officials assigned to the National Cemetery Administration
- Officials assigned to the Office of the Inspector General Audit Office

**Table 7. Cemeteries Visited**

Cemetery Listing			
Army	Navy	Air Force	Marine Corps
USMA – Observed	USNA – Observed	USAFA - Observed	
Carlisle Barracks, PA	Naval Station Great Lakes, IL	Volk Field, WI	Quantico, VA
Aberdeen Proving Grounds, MD	Naval Support Activity Crane, IN	Offutt Air Force Base, NE	
Edgewood Arsenal, MD	Honolulu, HI	F. E. Warren Air Force Base, WY	
Fort Sheridan, IL	Guantanamo Bay, Cuba	Robbins Air Force Base, GA	
Fort Riley, KS	Naval Station Key West, FL	Scott Air Force Base, IL	
Fort Leavenworth, KS		Fairchild Air Force Base, WA	
Fort Sill, OK			
Fort Huachuca, AZ			
Schofield Barracks, HI			
Fort Benning, GA			
Fort Leonard Wood, MO			
Fort Gordon, GA			
JBLM, WA			
Fort Stevens, OR			
Fort Lawton, WA			
Fort Worden, WA			
Vancouver Barracks, WA			
Presidio of Monterey, CA			
Benicia Arsenal, CA			
Fort Meade, MD			
Fort Knox, KY			
Fort Bragg, NC			

# Appendix E. DoD and Service Policies

## Directives

**Department of Defense Directive 5134.01, Under Secretary of Defense for Acquisition, Technology, and Logistics (USD(AT&L)), December 9, 2005 with Change 1, April 1, 2008.** This directive establishes the responsibilities, functions, relationships, and authorities of the Under Secretary of Defense for Acquisition, Technology, and Logistics (USD(AT&L)).

**Department of Defense Directive 5124.02, Under Secretary of Defense for Personnel and Readiness (USD(P&R)), June 23, 2008.** This directive establishes the responsibilities, functions, relationships, and authorities of the Under Secretary of Defense for Personnel and Readiness (USD(P&R)).

## Regulations

**Army Regulation 210-190, Post Cemeteries, February 16, 2005.** This regulation establishes the responsibilities at multiple levels and provides instruction for cemetery operations and administrative procedures from interments through disinterment.

**Army Regulation 290-5, Army National Cemeteries, September 1, 1980.** The publication is specific to the development, operation, maintenance, and administration of the Arlington and Soldiers' Home National Cemeteries, but portions of this regulation are referred to by either the Army Regulation 210-190 or the Department of Army Pamphlet 290-5.

**Department of the Army Pamphlet 290-5, *Administration, Operation, and Maintenance of Army Cemeteries*, May 1, 1991.** This publication describes the procedures and policies for administration, operation, and maintenance of Arlington's National Cemetery, the Soldiers' and Airmen's Home National Cemetery and Post Cemeteries.

**Secretary of the Army Memorandum, *Enhancing the Administration, Operation, and Maintenance of Military Cemeteries under the Jurisdiction of the United States Army*, April 17, 2012.** This memorandum establishes and appointed an Executive Director for the Army National Cemeteries Program as the functional proponent for policies and procedures. The responsibilities include establishing guidance on the administration, operations, and maintenance of all military cemeteries under the jurisdiction of the Army.

**Department of the Army Memorandum, *Army Post Cemeteries Way Ahead*, September 11, 2012.** This memorandum establishes the Department of the Army's Way-ahead on Army cemeteries; record keeping, post cemeteries versus private cemeteries and the combining both Army regulations into one document.

**Army Federal Acquisition Regulation (AFARs) Subpart 207.5, *Inherently Government Functions*, January 10, 2008; Subpart 246.4, *Government Contract Quality Assurance*, October 1, 2010.** These sections are the Army-specific guidance to implement FAR requirements for inherent government functions, and whether they can be contracted out, and quality assurance.

**Navy Medical Command Instruction 5360.1, *Decedent Affairs Manual*, September 17, 1987.** The Navy's publication provides for the search, recovery, identification, care and disposition of remains of deceased persons, but does not provide any guidance to cemetery operations or administration.

**Navy Marine Corps Acquisition Regulation Supplement, April 2008 Change 08-14 (revised 27 September 2012) Part 5246, *Quality Assurance*.** This section deals only with the use of warranties and does not detail the need for a quality assurance program or procedure per se.

**Air Force Instruction 34-242, *Mortuary Affairs Program*, Change 1, April 30, 2008.** This instruction establishes the guidance and assigns responsibilities for the Air Force Mortuary Affairs program concentrating in the areas of recovery, segregation, identification, care and disposition of remains of the deceased personnel in both peacetime and wartime. Minimal guidance on cemetery operations and administration is provided in the instruction in "Attachment 4 – Installation Cemeteries Policy."

**Air Force Federal Acquisition Regulation (AFFARs) *Management Control Evaluation Checklist*, February 26, 2009; Part 5346, *Quality Assurance*, April 21, 2011.**

**Air Force Mandatory Procedure (MP) 5346.103, *Contracting Office Responsibilities: The Quality Assurance Program*, April 21, 2011.** These sections are the Air Force-specific guidance to implement FAR requirements for quality assurance.

**Air Force Instruction (AFI) 64-117, *Air Force Government-Wide Purchase Card (GPC) Program*, September 20, 2011.** Guidance, both mandatory and suggested, for use of government credit cards, including IMPAC cards.

***Department of Defense Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs*, 21 December 2011, Chapter 2, Common Business Rules for All Card Programs: Purchase, Travel, and Fuel; Appendix A, Unique Business Rules for Purchase Card Programs.**

## **United States Code and Hearings**

**Public Laws.** H.R. 1540, 2012 National Defense Authorization Act.



**Title 38 USC 24, (38 U.S.C. 24), as of January 3, 2012.** Establishment of the National Cemetery Administration under the Department of Veterans Affairs.

## **Federal Regulations**

**Federal Acquisition Regulation (FAR) Subpart 46.4, *Government Contract Quality Assurance*; Subpart 46.5, *Acceptance*.** These sections discuss need and requirements for contract quality assurance and those services acquired meet specified requirements.

## **Statistical Analysis**

*Sampling Techniques, 3<sup>rd</sup> Ed.*, William G. Cochran, 1977

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## Appendix F. 2012 National Defense Authorization Act

“SEC. 592. INSPECTION OF MILITARY CEMETERIES UNDER JURISDICTION OF THE MILITARY DEPARTMENTS.

(a) INSPECTION AND RECOMMENDATIONS REQUIRED.—The Inspector General of each military department shall conduct an inspection of each military cemetery under the jurisdiction of that military department and, based on the findings of those inspections, make recommendations for the regulation, management, oversight, and operation of the military cemeteries.

(b) ELEMENTS OF INSPECTION.—The inspection of military cemeteries conducted by the Inspector General of a military department under subsection (a) shall include an assessment of the following:

(1) The adequacy of the statutes, policies, and regulations governing the management, oversight, operations, and interments or inurnments (or both) by the military cemeteries under the jurisdiction of that military department and the adherence of such military cemeteries to such statutes, policies, and regulations.

(2) The system employed to fully account for and accurately identify the remains interred or inurned in such military cemeteries.

(3) The contracts and contracting processes and oversight of those contracts and processes with regard to compliance with Department of Defense and military department guidelines.

(4) The history and adequacy of the oversight conducted by the Secretary of the military department over such military cemeteries and the adequacy of corrective actions taken as a result of that oversight.

(5) The statutory and policy guidance governing the authorization for the Secretary of the military department to operate such military cemeteries and an assessment of the budget and appropriations structure and history of such military cemeteries.

(6) Such other matters as the Inspector General considers to be appropriate.

(1) INSPECTION REQUIRED.—In addition to the inspections required by subsection (a), the Inspector General of the Department of Defense shall conduct an inspection of a statistically valid sample of cemeteries located at current or former military installations inside and outside the United States that are under the jurisdiction of the military departments for the purpose of obtaining an assessment of the adequacy of and adherence to the statutes, policies, and regulations governing the management, oversight, operations, and interments or inurnments (or both) by those cemeteries.”

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## Appendix G. Matrix

**Table 8. Observations and Recommendations/NDAA Language Matrix**

	Congressional Language from the FY 2012 NDAA					
	Adequacy of the Statutes	System employed to fully account	Contracts and Contracting Process	History and adequacy of the Oversight	Statutory and Policy Guidance	Such Other Matters
OBS 1: Ops and Management	X	X		X	X	
OBS 2: Policy and Guidance	X	X		X	X	
OBS 3: Records	X	X		X	X	
OBS 4: Contracts	X		X			
OBS 5: Funding	X				X	
OBS 6: Civilian Cemeteries	X				X	X
Statistical Analysis		X				X
Other Matters						X

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# Appendix H. Statistical Analysis

May 2, 2013

## Memorandum for the Record

To: [REDACTED] Project Manager, SPO  
From: [REDACTED], Audit-DPAO, QMD  
Through: [REDACTED] Technical Director, Audit-DPAO, QMD  
Subject: Methodology for Evaluation of DoD-Managed Cemeteries

Objective: Estimate the number of burials in DoD-managed cemeteries with problems as part of the overall assessment.

Background/population: The field work is based on a sample of 29 installations selected from an original population of 67 which the services identified as having DoD-managed cemeteries. The Arlington national Cemetery and the service academy cemeteries were excluded.

Methodology: The initial plan was to conduct field work at the 20 installations which were reported to the OIG as having open, active, cemeteries along with a statistical sample of 20 installations drawn from the remaining 47. Based on early field visits, and changes in cemetery status, the team determined the initially reported status of installations' cemeteries was frequently so different from the actual status that the installation-level sampling design was no longer workable. The team visited and conducted testing at 29 installations. They used statistical sampling at 26 of the 29 installations.

Designs and parameters: Depending on the size of the cemetery and type of records kept, the team used one of three sampling approaches. At three sites the team evaluated all plots and records (a census). For the remaining 26 installations, Quantitative Methods Division (QMD) statisticians drew statistical samples of the records provided to the OIG. Six installations had single-level records: lists of plots (cells in a spreadsheet used to mimic plots in the cemetery, or lists of names) one record per location. QMD sampled these lists directly – simple random samples. The remaining twenty installations had records which included both a name for the individual interred and a grave location and some instances of more than one record for a given location. These were sampled in what is called a two stage design. After aggregating all records by location, QMD statisticians drew a simple random sample from these locations (the first stage) and identified all records associated with those locations. The team tested all records associated with those sample locations (the second stage). QMD used a 95 percent confidence level, five percent precision, an assumed (conservative) error rate of 50 percent, and simple random sample design to compute sample sizes for each installation.

Statistical Estimates: There are four estimates for each tier – all services combined, Army installations, Navy installations, and Air Force installations. All the estimates apply only to the installations visited. They do not generalize to sites not visited.

#### Tier 1 Estimates

Group	Locations	Estimated Individuals with Errors		
		Lower Bound	Point Estimate	Upper Bound
All Services	34,123	36	73	110
Army	31,181	30	66	102
Navy	682	1*	1	3
Air Force	2,260	2*	6	12

\*These are the actual error counts. The statistical lower bounds are negative

#### Tier 2 Estimates

Group	Locations	Estimated Individuals with Errors		
		Lower Bound	Point Estimate	Upper Bound
All Services	34,123	11,689	12,140	12,591
Army	31,181	9,220	9,670	10,119
Navy	682	147	165	183
Air Force	2,260	2,277	2,306	2,334

The Tier 2 tables are read in the following way. For the 34,123 locations identified in the material provided by the 29 sites, we estimate there are 12,140 burials with Tier 2 errors. We are 95 percent confident that the true value lies between 11,689 and 12,591.

Methodological issues encountered: The data from the sites came in various formats. This leads to a disconnect between the number of records provided to the OIG for the various sites and the estimates of burials with errors. The estimates refer to individuals whose resting place is in a specific location at the site. Record counts refer to how information was recorded for a given site – lines in a ledger book, lines on a photocopy of a report, cells on a spreadsheet, lines in a spreadsheet, or records in a database file. The records most frequently have information about a single person. However, some records refer to two or more individuals. Some records report a different name for the person in the previous record. Some records indicate the grave location is reserved for a specific person but not occupied. Some report the location is unoccupied. Therefore, while the total number of records gives a rough indication of the number of burials, it is not an exact count of burials.

The relative numbers (sites, grave locations – based on installation-provided data, and records received) break down as follows:

Group	Installations	Locations	Records
All Services	29	34,123	43,503
Army	22	31,181	40,471
Navy	3	682	682
Air Force	4	2,260	2,350



# Appendix I. Management Comments



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

APR 22 2013

MEMORANDUM FOR DEPARTMENT OF DEFENSE OFFICE OF THE INSPECTOR  
GENERAL (ATTN: DEPUTY INSPECTOR GENERAL  
(SPECIAL PLANS AND OPERATIONS))

SUBJECT: Assessment of U.S. Military Cemeteries (Project No. D2012-D00SPO-0108.000)

In response to your request, a review of the subject draft has been completed. Concur with the observations made. The attached comments are provided for your consideration. My point of contact for this matter is [REDACTED] Office of Military Community and Family Policy, Casualty and Mortuary Office. She can be reached by telephone at (571) 372-5319 or by e-mail at [REDACTED]

Charles E. Milam  
Acting Deputy Assistant Secretary of Defense  
(Military Community and Family Policy)

Attachment:  
As stated

### Recommendations Requiring Comment

1.a. Under Secretary of Defense for Personnel and Readiness (USD (P&R)), publish and implement cemetery management training guidance focusing on industry standards and best practices.

Comment: Concur that guidance needs to be published. While currently there is no DoD directive for cemetery management, the policy may be best suited to be under the purview of the Under Secretary of Defense for Acquisition, Technology, and Logistics (USD(AT&L)). On March 19, 2013, the MC&FP Casualty Office first engaged the Office of the Deputy Assistant Secretary of Defense for Installations and Environment (I&E) to identify an I&E point of contact. On April 12, 2013, I&E identified a POC who then met with the MC&FP Casualty Office to start the discussion of which elements of cemetery management should be under the purview of I&E and which elements should be under the purview of USD (P&R). A follow-up working group meeting, based on DASD input from MC&FP and I&E, is scheduled for May 10, 2013 to develop a way ahead.

2.a. USD (P&R) provide guidance for military cemetery operations and administration. The guidance should take into consideration Service components' lessons learned on installation cemetery operations and administration.

Comment: Same as comment 1.a.

3.a. USD (P&R):

- (1) Define what constitutes an interment/inurnment record.
- (2) Develop and require maintenance of a standard spreadsheet of a complete record of interments.
- (3) Standardize accurate maps.
- (4) Develop a standard for temporary grave marking.
- (5) Define and revamp the reservation system.

Comment: Concur with the recommendations; however, some of the recommendations (i.e., mapping) may fall under the purview of USD (AT&L).

5.a. USD (P&R), in coordination with the Services, develop a cemetery operating funding line for each installation with a cemetery.

Comment: Concur that a cemetery operation funding line is needed; however, this appears to fall under the purview of the USD (AT&L), as funding for installations is not under the purview of the USD (P&R).

6. USD (P&R), in coordination with the Services, develop a civilian cemetery operations standard which also establishes a funding stream for the maintenance and operations of civilian cemeteries on the military installations and Services.

Comment: Concur that a funding stream for the maintenance and operations of civilian cemeteries is needed; however, it appears that this would fall under the purview of the USD (AT&L).

#### Additional Comment

Appendix C. Glossary (Page 67) contains an inaccurate/misleading definition of the Defense Casualty Information Processing System (DCIPS).

- DCIPS is the Department's functional information system that processes casualty reports, provides cross-functional case management of casualties to include casualty incident, disposition of remains, mortuary affairs, personal effects, and remains tracking for current operations and past conflicts. DCIPS permits interactive update and data exchange with casualty assistance centers, DoD mortuaries, and service casualty offices. The system also provides DoD with official casualty statistics.
- All military cemeteries are not represented in DCIPS.



DEPARTMENT OF THE ARMY  
ARMY NATIONAL MILITARY CEMETERIES  
ARLINGTON NATIONAL CEMETERY  
ARLINGTON, VIRGINIA 22211

10 APR 2013

Ambassador Kenneth P. Moorefield  
DoD Inspector General  
Deputy Inspector General Special Plans and Operations  
Attn: [REDACTED]  
4800 Mark Center Drive  
Alexandria, VA 22350-1500

Dear Ambassador Moorefield:

This is the Army's response, which includes comments from the Executive Director, Army National Military Cemeteries (formerly named Army National Cemetery Program), to the DoD Inspector General Report "Assessment of U.S. Military Cemeteries" (Project No. D2012-D00SPO-0108.000).

I thank your organization and you for the opportunity to provide comments on this report. The Army concurs with the report's findings, including the assessment that the local installations have in general been taking good care of their cemeteries. In addition, these comments provide an opportunity for the Army to outline our efforts—and potential best practices for all military cemeteries—to improve and enhance the operations, maintenance and accountability for all those resting in solemn repose at cemeteries for which the Army is responsible.

Sincerely,

Kathryn A. Condon  
Executive Director

**DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL REPORT  
DATED MARCH 8, 2013**

**“ASSESSMENT OF U.S. MILITARY CEMETERIES”**

**DEPARTMENT OF THE ARMY AND  
EXECUTIVE DIRECTOR, ARMY NATIONAL MILITARY CEMETERIES RESPONSE**

**Project:** D2012-D00SPO-0108.000  
**Audit Location:** Alexandria, Virginia  
**Objective Title:** Assessment of U.S. Military Cemeteries

**Observation 1. Cemetery Operations and Management**

There was a lack of standardization across and within the Services in the areas of operations and management. This resulted in a lack of, or insufficient, guidance from OSD and the Services. As a result, there was rarely one installation office with sole responsibility for the cemetery, compounding the possibility of mismanagement.

**Conclusion:**

A combination of issues discussed contributed to the error rates observed. These were not isolated in their occurrence and were applicable to all Services. Additional OSD guidance, standardization, management controls, and oversight will lead to improved cemetery management.

**Recommendations:**

1.a. Under Secretary of Defense for Personnel and Readiness, publish and implement cemetery management training guidance focusing on industry standards and best practices.

1.b. [...] Executive Director of Army National Military Cemeteries:

- (1) Designate a single POC at each installation with responsibility for overall cemetery operations.
- (2) Ensuring training opportunities are provided for individuals identified with cemetery operations responsibilities.
- (3) Develop and implement a cemetery inspection program.
- (4) Develop and implement local cemetery management Standard Operating Procedures.
- (5) Direct installation commanders to conduct a 100 percent record-to-graves verification.

**Action taken or planned.**

Concur. The Secretary of the Army has taken deliberate steps to institutionalize the industry-leading, externally-validated best practices being implemented at Arlington National Cemetery (ANC) over the past three years in Army cemeteries across the Active, Reserve, and National Guard components.

On 17 April 2012, the Secretary of the Army established the Executive Director, Army National Military Cemeteries<sup>1</sup> (ANMC) as the functional proponent for policies and procedures pertaining to the administration, operation and maintenance of all cemeteries for which the Army is responsible. On 15 Jun 12, the Secretary of the Army then designated the Executive Director, ANMC as a HQDA Staff Principal Official, reporting directly to the Secretary of the Army. The Office of the Executive Director, ANMC just completed its Army-wide staffing of the HQDA General Order that will codify the mission and three primary roles for the Army Cemetery Proponent:

- Formulating, promulgating, administering and overseeing policies, doctrine, plans and standards pertaining to cemeteries for which the Army is responsible;
- Establishing and maintaining gravesite accountability of all those interred and inurned in Army national and post cemeteries; and
- Providing technical guidance, training, staff assistance and evaluations for those cemeteries for which the Army is responsible, including for ANC in accordance with 10 United States Code (U.S.C.) § 4726.

Between 27 Jun 12 and 7 Dec 12, the Executive Director, ANMC visited 32 of the Army post, Indian, POW and other named Army cemeteries<sup>2</sup> throughout the United States. These visits served two purposes: First, the Army Cemetery Proponent explained the capabilities and technical expertise they would be providing the installations, US Army Regional Support Commands, and command headquarters. Second, the Army Cemetery Proponent also used these initial assessments to better understand local challenges in order to draft a more complete, precise and practical Army regulation (AR) covering all Army cemeteries (see 2.b.(2)).

While still in its establishment phase, the Office of the Executive Director, ANMC has also initiated important organizational requirements to enable it to complete its enduring missions. First, closely linked with its efforts at ANC, the Office of the Executive Director, ANMC is working proactively with the American Battle Monuments Commission and the Department of Veterans Affairs, National Cemetery Administration to share best practices and lessons learned. Second, the approved Office of the Executive Director, ANMC Table of Distribution and Allowances (TDA) went into effect 3 Apr 13, which includes a requirement for 21 military and civilian personnel. The Army Cemeteries Proponent is currently authorized four military personnel, and will compete in 2013 and beyond within the HQDA manning processes for additional military and civilian personnel. Finally, the Army has also consolidated all funding

<sup>1</sup> This position was initially called the Executive Director, Army National Cemeteries Program (ANCP), the title first used within Army Directive 2010-04 (10 Jun 10) as the leader responsible for the two Army National Cemeteries: Arlington National Cemetery and the Soldiers' and Airmen's Home National Cemetery. Congress subsequently codified this position into Title 10 U.S.C. Chapter 446 as "Army National Military Cemeteries." As a result, the HQDA Staff Principal Official has been designated the Executive Director, ANMC.

<sup>2</sup> The draft Army regulation tracks by-name forty Army cemeteries within five categories, in addition to over 600 private cemeteries also located on Army property: Army national cemeteries (N=2), Army post cemeteries (N=26), Army controlled plots in private cemeteries used to re-inter those originally interred in an Army Cemetery (N=3), cemeteries originally established to inter enemy prisoners of war (N=8), and cemeteries originally established to inter those who died while criminally incarcerated (N=1).

for Army cemeteries within the Management Decision Package (MDEP) "VANC" beginning in the Program Objective Memorandum FY15-19 (see 5.b).

Through the Army's efforts to centralize its cemeteries' policy oversight, gravesite accountability, training and inspections, the Office of the Executive Director, ANMC has been able to begin efforts to improve standardization, command and control across the Army's cemeteries, including for those areas recommended by the DoD IG (below).

**1.b.(1) POC at the installations:** All Army commands responsible for an Army post cemetery---the U.S. Military Academy at West Point, Installation Management Command, Army Material Command, and U.S. Army Reserves---have identified a single point of contact at each installation responsible for an Army post cemetery. These POCs are currently working with the Office of the Executive Director, ANMC to conduct their records-to-grave review process (see 1.b(5)). Upon completion of this 100% gravesite accountability effort, these POCs may transition to coordinate all garrison cemetery staff functions, including grounds maintenance and burial operations. The Office of the Executive Director, ANMC also communicates regularly with designated POCs at the headquarters of the above-listed commands and the National Guard Bureau/Army National Guard, all who have been critical in working through additional policy, real property and funding issues related to Army cemeteries.

**1.b.(2) Training for cemetery personnel:** The Office of the Executive Director, ANMC recently began conducting formal in-person and virtual training courses at ANC for all Army cemetery managers, although the in-person training spaces have been reduced due to funding constraints. The in-person course, already required of all ANC personnel, includes the approved "Standards and Measures" training related to the appearance, process and upkeep of an Army cemetery. The ANMC training also includes a review of statements of work for contracted maintenance, as most Army cemeteries' ground maintenance (similar to other parts of the installation) and interment operations are conducted by contractors.

**1.b.(3) OIP:** Arlington National Cemetery has made tremendous improvements in its ability to self assess and identify potential problems through the development of an organizational inspection program (OIP). This program, to be finalized this year, addresses the deficiencies noted by the many external audits and inspections conducted at ANC over the last three years. The ANC OIP has a dual purpose. First, it is explicitly linked with the ANC's Campaign Plan, including the 2013 Strategy Map and updated Annex A, serving as an internal assessment tool for ANC's leaders to help ensure those items most critical to the cemetery's mission remain to standard. Second, the ANC OIP will be tailored to serve as the benchmark of standards by which the Office of the Executive Director, ANMC will conduct its external inspections of Army cemeteries once the Army cemetery personnel are trained (see 1.b.(2)). The draft AR 290-5 requires all installation commanders responsible for an Army cemetery to include cemetery operations and maintenance within their OIP and provide the cemetery-specific results to the Office of the Executive Director, ANMC. The ANC OIP also helped inform the "Army Internal Control Process" that will be included for all Army cemeteries as Appendix D within AR 290-5.

**1.b.(4) Cemetery management SOPs:** The Office of the Executive Director, ANMC has provided three sets of documents to the Army cemeteries to assist in their preparation of Standard Operating Procedures (SOPs). First, the Office of the Executive Director, ANMC shared the 2012 ANC Campaign Plan and ANC's "Standards and Measures" with all Army cemeteries, providing an example template to help leaders conceptualize efforts across the garrison staff and functional standards to help the cemetery managers complete professionally cemetery operations and maintenance. Second, the Office of the Executive Director, ANMC has worked closely with the installations and commands to complete the major update of the governing Army regulation and new business processes for all Army cemeteries, building on the best practices and lessons learned from ANC. These drafts included iterative feedback from the installations and command headquarters, which have in many cases begun applying this interim guidance within their operations. Finally, the ANC recently developed an "ANC Smart Book" (see 2.b.(2)), which the Office of the Executive Director, ANMC has shared with the other Army cemeteries to provide additional best practices for inclusion in their cemetery operations and maintenance SOPs.

**1.b.(5) Records-to-grave verification:** Arlington National Cemetery is continuing its three pronged-effort to ensure accuracy and consistency among its (1) records, (2) the permanent marker and (3) a geospatially-mapped grave location for all those veterans and their loved ones laid to rest in its hallowed grounds. The Executive Director, ANMC provided an initial explanation of this process during the site visits to the installations and included additional guidance in the Executive Director's 11 Sep 12 memorandum to the field. The Office of the Executive Director, ANMC is now working closely with all commands responsible for Army post cemeteries to conduct this same robust accounting process at their cemeteries. In addition to the comprehensive training program for the Army post cemeteries (see para 1.b.(2)), the Office of the Executive Director, ANMC has funded and overseen the scanning of 100% of all Army post cemetery records. These cemeteries are also now actively collecting photos of all markers to begin their accountability process, leveraging a streamlined iPhone application and refined research database developed using the best practices identified in the ANC process. By May 2013, all Army post cemeteries will have established an initial geospatial capability through the geospatial mapping of all headstones and plots. Moving forward, these maps will be further refined by the Army's accountability efforts. By codifying the lessons learned to complete this complex effort at all Army cemeteries, the Executive Director, ANMC is ensuring the same standard of accountability for all veterans and family members interred across the Army that has been implemented at ANC.

**Additional Documentation:**

- 1) Secretary of the Army signed memo, 15 Jun 12, creating a SecArmy-level HQDA Staff Principal for Army Cemeteries and ANC as a Direct Reporting Unit to HQDA
- 2) Organizational Inspection Program, Arlington National Cemetery (March 2013)

**Observation 2. Policy and Guidance for Cemetery Operations Varies Between Services and Sites**

There is no policy or directive guidance from the Department of Defense addressing Service component roles and responsibilities for cemetery operations and administration. This lack of



guidance directly contributed to the Service components creating their own publications on cemeteries, as well as creating separate and varying standards. This resulted in identified problems concerning the following areas:

- Official form to record interments,
- Reservations,
- Disinterment,
- Map layout of gravesite,
- Scheduled inspections, and
- Maintenance standard.

**Conclusion:**

The lack of guidance from the Department of Defense regarding cemetery operations and administration and the Services' failure to follow their own guidelines has contributed to variations in cemetery standards. The variation in cemetery operations was systemic; each Service had implemented their view of the interment process and was doing what it believed to be correct, but without cross-Service standardization. During our discussions with personnel from the Under Secretary of Defense for Personnel and Readiness, they discussed their plans to develop department-wide guidance on cemetery operations.

**Recommendations:**

2.b. Executive Director of the Army National Military Cemeteries, complete the update of the "Army Post Cemeteries Way Ahead" in the Department of the Army's memorandum, dated September 11, 2012, addressing each area assessed in observation 1, including:

- (1) consolidation of all manuals into one comprehensive regulation or pamphlet, and,
- (2) an outline of practical guidance for Army leaders in the management, operations, maintenance, and support to the Army Post Cemeteries.

**Action taken or planned.**

Concur. The Executive Director of the Army National Military Cemeteries:

(1) Regulation: As directed by the Secretary of the Army, the Office of the Executive Director, ANMC is consolidating the Army's two existing regulations on cemeteries—AR 290-5, "Army National Cemeteries" (1 Sep 80) and AR 210-190, "Post Cemeteries" (16 Feb 05)—into one regulation, AR 290-5, "Army Cemeteries." The Office of the Executive Director, ANMC has completed the final Army wide staffing of the draft AR 290-5, and will forward the AR to the Army Publishing Directorate by month's end for final administrative and legal review and publishing. The Military Services Headquarters and National Capital Region Ceremonial Headquarters of the Air Force, Navy, Marines and Coast Guard have also approved inclusion of a multi-service chapter within the regulation, formally outlining for the first time the burial and ceremonial support the Military Services provide at ANC and the Soldiers' and Airmen's Home National Cemetery. The Office of the Executive Director, ANMC will also be updating the Department of Army Pamphlet 290-5, "Administration, Operation, and Maintenance of Army Cemeteries" (1 May 91) once submitting AR 290-5 for final approval and publishing.

(2) Practical guidance: To supplement and bridge the ongoing updates of the Army regulation and pamphlet, ANC compiled its best practices within an "ANC Smart Book" that the Office of the Executive Director, ANMC has shared with leaders responsible for Army cemeteries. This

Smart Book provides practical guidance across all facets of cemetery operations, including records management, updating new burials, when and how to replace markers, how to deal with historical marker and record anomalies, and other guidance to establish and maintain gravesite accountability. This Smart Book and the ANC "Standards and Measures" provide the Army's cemetery managers the industry standard for appearance, operations and accountability.

**Observation 3. Recordkeeping Standards and Guidelines for Military Cemeteries Vary Between Installations and Services**

Cemetery recordkeeping was inconsistent across and within military Services. This occurred because of a lack of clearly defined or inadequate standards and a failure to conduct oversight. The resulted in a lack of clarity in records of accountability with respect to burials at military cemeteries.

**Conclusion:**

Recordkeeping at the military cemeteries we visited was inadequate as a result of a lack of clear, consistent, and complete guidance, and poor oversight. None of the cemeteries we visited were free from errors, and we found only few consistencies in recordkeeping standards. Some cemeteries had records management systems, while others had no system in place. Minimum records should include a spreadsheet for each cemetery that lists each interment/inurnment and an individual record for that burial. Both records should have, at a minimum, the following:

- Name (first, middle, last),
- Date of birth,
- Date of death,
- Date of interment.
- Branch of service,
- Relation to the sponsor, and
- Burial location.

Additionally, if the Services have a specific form relating to an interment or inurnment it must be filled in accordance with their respective regulation. Cemetery interment maps/plats (to include GIS) should be a requirement and standardized for better grave site identification and record keeping.

**Recommendations:**

3.a. Under Secretary of Defense for Personnel and Readiness:

- (1) Define what constitutes an interment/inurnment record.
- (2) Develop and require maintenance of a standard spreadsheet of a complete record of interments.
- (3) Standardize accurate maps.
- (4) Develop a standard for temporary grave marking.
- (5) Define and revamp the reservation system.

3.b. [...] Executive Director of the Army National Military Cemeteries, update current publications to reflect Under Secretary of Defense for Personnel and Readiness guidance.

**Action taken or planned.**

Concur. The Office of the Executive Director, ANMC will update its regulation and pamphlet in line with new guidance from OSD. In addition, the Office of the Executive Director, ANMC is in the process of codifying the externally-validated practices implemented at ANC, which could serve as a useful foundation for other military cemeteries under the purview of the DoD.

**3.a.(1) What constitutes an interment/inurnment record:** Appropriately defining what constitutes an interment record is extremely critical for creating a database schema capable of managing a diverse history of military cemetery records. The Army still administers many military cemeteries it established in the late 1800s; what the Army required to be hand-written in a log book or annotated on various record of interment forms has varied significantly across the Civil War, Western Expansion, Great Depression, and other American eras. Even at ANC, the most famous graves are for the "Tomb of the Unknowns," dedicated to Soldiers unknown even at the time of their interments. As a result, requiring all military cemeteries to list a minimal set of attributes in order to achieve an "acceptable" or "good management" rating is very reasonable for modern interments but cannot feasibly be implemented for all graves of Army cemeteries with older interments. In short, through ANC's efforts to validate its over 400,000 decedents spanning 150 years using repeatable processes that provide predictable results, ANC has painstakingly learned that the cemetery decedent schema developed cannot apply universally to all decedents. Correspondingly, the Army would also recommend that military cemeteries' inspections criteria be mindful of these historical records management and administrative challenges.

**3.a.(2) In lieu of a standard spreadsheet of a complete record of interments:** Arlington National Cemetery recommends establishing an enterprise level system for Cemetery operations. Cemeteries represent a unique enterprise within the DoD, spanning at least two Joint Capability Areas (managed by the J-8): Human Capital Management (JCA 1.3.) and Base and Installation Support (JCA 4.7.2). In addition to spanning two DoD domains, burial benefits and cemetery management also have dependencies to the Department of Veterans Affairs (VA), including for ordering headstones from the VA and providing the First Notice of Death in some cases. Previously at ANC and across all other Army cemeteries, Army personnel would use an Army system to schedule and record interments but then manually re-enter (or hand-write) all headstone data into the VA's Burial Operations Support System (BOSS) to order the permanent marker (headstone or niche cover). In January 2013, after partnering closely with the VA, ANC began using its own Interment Scheduler System for ordering its markers from the VA (in addition to scheduling and recording interments). With investments, this Interment Scheduler System could be modernized and leveraged to support burial operations across all Army and/or military cemeteries.

**3.a.(3) In lieu of creating static standardized accurate maps:** Arlington National Cemetery recommends leveraging the Army Enterprise Geographic Information System (GIS), "Army Mapper," for the storage, maintenance and visualization of interment and gravesite plot data to be shared across the Army and/or DoD Enterprise. Arlington National Cemetery, in coordination with the Office of the Assistant Chief of Staff for Installation Management, developed the Army adaptation of the Spatial Data Standards for Facilities, Infrastructure, and

Environment (SDSFIE)<sup>3</sup> version 3.0 data model for interment data features; this data model was developed for ANC and further enhanced for Army Post Cemetery GIS data collection. Army Mapper provides the capability to leverage and share standard/compliant GIS data, symbology and labeling techniques through a single GIS map interface. Army Mapper also ensures the Army maintains an authoritative and accessible dataset throughout the Army Enterprise. With data resident in an enterprise system, a cemetery map can be generated as needed or viewed in real time through a web-based system.

**3.a.(4) A standard for temporary grave marking:** The DA Pam 290-5 currently identifies the Army's standard for a temporary grave marker, long used at ANC and most Army post cemeteries. The Army will maintain this standard within the DA Pam update and enforce this standard within its inspections, unless directed otherwise.

**3.a.(5) The reservation system:** Reservations are no longer legal at Army cemeteries. As part of the records-to-grave accountability process, all cemeteries will validate their records and identify only those reservations that are legally supportable, including based on the date they were granted (for ANC, no later than 1 January 1962; for all other Army cemeteries, no later than 1 May 1975). Reservations recorded after these dates or for ineligible personnel will not be honored, and any improperly-reserved plots will be made available for burials at all cemeteries in an open status.

#### **Observation 4. Issues with Contracting for Cemetery Services**

There were isolated problems identified with contracting and payment for cemetery services at different sites and with each of the services. These isolated problems stemmed from a lack of command oversight and/or lack of knowledge and usually involved:

- Sub-contracting,
- Use of an IMPAC card, as opposed to a contract, for burial services,
- Possible acceptance of gratuitous services,
- Determination of burial eligibility by a contractor, and
- Maintenance lapses including damaged headstones and overall cemetery site appearance.

This resulted in isolated maintenance lapses and the possibility of lawsuits.

#### **Conclusion:**

Contracts covered burial related services or cemetery maintenance responsibilities. There was no consistency between military services and individual installations as to type of contracts, or whether the activities were performed by government employees instead of contractors. Issues pertaining to contracts were identified and brought to the attention of appropriate personnel as warranted.

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<sup>3</sup> The SDSFIE is the GIS database schema standard required by the OSD-Defense Installation Spatial Data Infrastructure Group.

**Recommendations:**

**4.a. Executive Director of the Army National Military Cemeteries:**

- (1) Direct the contracting officer representative, for the site where unnecessary contract maintenance is occurring, to cease performing tasks not expressly included in the contract Statement Of Work and require all tasks be performed by the [entity] as expressly stated in the Memorandum Of Agreement.
- (2) If the [entity] refuses to comply with the MOA, then take appropriate correction action to enforce the agreement.

**4.b. Service Chiefs:**

- (1) For the sites where the contractor is determining burial eligibility, direct the appropriate installation commanders to ensure that government prior approval is received and that subsequent review occurs in order to ensure key data is properly captured and recorded, and burial services are provided to eligible applicants.
- (2) Ensure Installation Commanders perform adequate cemetery maintenance, including performance monitoring of contractor work and rectification of any observed lapses.

**Action taken or planned.**

Concur with all recommendations. In addition:

**4.a.(1) and (2) Unnecessary contract maintenance:** As recommended, the installation and contracting officer representative in question have ceased performing tasks not expressly included in the contract Statement Of Work. On 28 Mar 13, the installation and the [entity] also completed an extensive review and contract modification of the 1998 Memorandum Of Agreement (MOA), and the installation is requiring all tasks be performed by the [entity] as expressly stated in the MOA. The Executive Director, ANMC met with the installation leadership, contracting officer representative and the [entity] during its site visit, which occurred after the DoD IG had visited. The [entity] was very receptive to completing their requirements in line with the MOA and has remained a receptive, reliable partner since the Army re-initiated contact. The [entity] has also repeatedly expressed its appreciation to work with the Army to maintain this open cemetery in a manner befitting veterans and dependents—including for those they are still interring.

**4.b.(1) Burial eligibility verification:** The Army is complying with the requirement that Department of Army civilian or military personnel must determine eligibility for those requesting interment in an Army national or post cemetery. By the time the Executive Director, ANMC conducted the site visits, all Army cemeteries had already aligned their practices with this guidance. In addition, this eligibility verification requirement is also included within the draft AR 290-5.

**4.b.(2) Installations perform cemetery maintenance, including contracting oversight:** Through its training of cemetery managers (see 1.b.(2)) and external inspections of Army cemeteries (see 1.b.(3)), the Office of the Executive Director, ANMC will help ensure Installation Commanders perform adequate cemetery maintenance, including performance monitoring of contractor work and rectification of any observed lapses.

**Observation 5. Cemetery Funding**

Installation commanders have no discrete funding allocated for military cemetery operations. A lack of fiscal policy and guidance at OSD and Service level for fiscal support of cemetery operations and an inability to identify the costs of cemetery operations were the apparent causes. This has contributed to deficient cemetery maintenance and operations due to insufficient funding.

**Conclusion:**

Not having clearly defined policy regarding the roles and responsibilities for the Services and installations with respect to cemetery operations has created a systemic issue with respect to maintenance and operations. OSD and the Services should develop a cemetery operations costing method prior to allocating monies for operations. Insufficient installation funding or a failure to prioritize use of funds has contributed to identified shortcomings provided to each installation we visited. New DoD cemetery policy must lay out clear roles and responsibilities, with funding obligated, and then follow up with appropriate oversight.

**Recommendations:**

5.b. [...] Executive Director of Army National Military Cemeteries, ensure cemetery funding is established and maintained consistent with Office of Secretary of Defense guidance.

**Action taken or planned.**

Concur. The Secretary of the Army established the MDEP "VANC" within POM FY 15-19, enabling the Army to consolidate all funding for its cemeteries. This MDEP includes funding for the Army national cemeteries, provided through the "Cemeterial Expenses, Army," and funding for the Office of the Executive Director, ANMC and all other Army cemeteries, provided through the "Operations & Maintenance, Army."

In addition, within the Office of the Executive Director, ANMC's TDA that went into effect 3 Apr 13, one of the four authorized military positions is for a 36A Resource Manager officer. While this position is still vacant, once filled this officer will significantly help standardize and validate costs across the cemeteries, even with the substantial variance in the types, environments and amenities available at the Army cemeteries.

**Additional Documentation:**

- 1) MDEP "VANC" brief, POM FY 15-19 (8 Jan 13)
- 2) Office of the Secretary of the Army, Emerging Manpower Issue: HQDA Element Executive Director, Army National Military Cemeteries
- 3) Table of Distributions and Allowances, Office of the Executive Director, ANMC (3 Apr 13)

**Observation 6. Civilian Cemeteries**

The operational and legal requirements and standards for civilian cemeteries located on military installations have not been determined. This is due to missing legal records and a lack of guidance from OSD and at the Service level for civilian cemetery operations and maintenance. Additionally there is no discrete funding provided for the operations and maintenance of these

cemeteries. As a result, due to lack of guidance and funding, civilian cemetery operations and maintenance has been inconsistent and below a standard that would present a respectable image to the public.

**Conclusion:**

Installation commanders are doing what they think is right without appropriate guidance and oversight from [the] Service[s] and OSD. Generally, commanders are maintaining the civilian cemeteries by: allowing and maintaining access to the sites, cutting the grass around and inside each cemetery, removing fallen trees and limbs, and maintaining (if present) a fence around the site. They usually maintain a "hands off" approach to the actual graves and headstones. The result has been that gravesites at some of these cemeteries presented an overall unkempt perception and did not favorably reflect on the military installation and Services.

**Recommendations:**

6. Under Secretary of Defense for Personnel and Readiness, in coordination with the Services develop a civilian cemetery operations standard which also establishes a funding stream for the maintenance and operations of civilian cemeteries on the military installations and Services.

**Action taken or planned.**

Concur, but with significant concerns. The Office of the Executive Director, ANMC will update its regulation and funding guidance in line with new guidance from OSD. The Office of the Executive Director, ANMC recognizes the Army's responsibility to conduct basic grass trimming, mowing and repair of marker damage caused by the military to ensure installations maintain a professional appearance and do not threaten the life, safety and health of those visiting the civilian cemeteries. However, the Office of the Executive Director, ANMC has significant concerns using appropriated funds to operate and maintain civilian cemeteries beyond this basic standard, including in times of constrained resources. The Office of the Executive Director, ANMC has included the following limited standards within its draft regulation with respect to civilian cemeteries, which could serve as a useful foundation for other military cemeteries under the purview of the DoD.

*a. Private cemeteries, Government-owned land.*

(1) For purpose of this regulation, a "private cemetery" is—

(a) Any cemetery or burial plot on Army property that, prior to its acquisition by the United States, was used to inter individuals. If the cemetery was in place at the time of acquisition and private graves remain in place, the cemetery is considered a private cemetery for the purpose of this policy.

(b) Any cemetery or plot located on Army property and created by the U.S. Government to re-inter remains recovered from land owned by the Government, and repatriated in compliance with 25 USC Chapter 32. Reburial of remains on Army property may only be authorized [as also discussed later in the AR] if those remains were originally recovered from within the Army installation's boundaries and were repatriated in compliance with 25 USC Chapter 32. If not previously considered a cemetery, these areas will be designated private cemeteries or plots on Government-owned land.

(2) There is no automatic right for burials in a private cemetery on Government-owned land, unless the original acquisition of the site provided for future interments or other responsibilities. The grant of new rights of access or use shall be in accordance with AR 405-80.

(3) The Army has certain responsibilities for those interred in private cemeteries that are now on Army land. These responsibilities include providing neatly mowed and trimmed grass in accordance with standards in DA Pam 290-5 and as appropriate to that geographical region, and accommodating existing rights of access, visitation, and interment. New access rights may be granted pursuant to AR 405-80. If the Army causes damage to markers, the Army will also repair or replace markers in accordance with standards in DA Pam 290-5.

*b. Private cemeteries, privately owned land.* In some instances, the Army chose not to acquire a cemetery site and left fee simple title to the cemetery site in private ownership, although surrounding property was acquired. These cemeteries fall outside of Army control except as governed by local agreements or Memorandums of Agreement between installations and private parties. Access and use of this property is governed by applicable Federal, state, and local laws and regulations.






DEPARTMENT OF THE NAVY  
OFFICE OF THE ASSISTANT SECRETARY  
(MANPOWER AND RESERVE AFFAIRS)  
1000 NAVY PENTAGON  
WASHINGTON, D.C. 20350-1000

**ACTION MEMO**

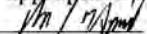
FOR: DEPUTY ASSISTANT SECRETARY OF THE NAVY (MILITARY  
MANPOWER AND PERSONNEL)

FROM: [REDACTED] Director, Military Community and Family Policy 

SUBJECT: Comments on Draft Report – Assessment of U.S. Military Cemeteries

- Request you approve comments on the recommendations made by Inspector General, Department of Defense (DoDIG), in the draft report on an Assessment of U.S. Military Cemeteries (**TAB A**).
- DoDIG conducted an assessment of Military Cemeteries in order to determine the adequacy of and adherence to statutes, policies, and regulations governing the management, oversight, operations, and interments or inurnments (or both) by those cemeteries, less those of the U.S. military academies in response to NDAA for FY2012. The draft report is contained at **TAB B**.
- There are only two Navy Military Cemeteries: Guantanamo Bay (active); and Great Lakes Naval Base (inactive). Although there are numerous civilian and family cemeteries on Navy posts, the recommendations for which DoDIG requested comments will not apply to those cemeteries. Navy concurs with proposed responses. The Marine Corps does not possess any Military Cemeteries although there are some family plots which may fall under OSD guidance (Observation 6. Civilian Cemeteries in the draft report).
- The Office of the Under Secretary of Defense (Personnel and Readiness) will stand up a working group to address the recommendations made in the report and determine in which instances new or updated DoD policy is needed. A time frame for that working group has not been announced.

RECOMMENDATION: Approve responses to draft recommendations at **TAB A** by  
initialing as appropriate below:

Approve:  Disapprove: \_\_\_\_\_

COORDINATION: **TAB C**

ATTACHMENTS:  
As stated

Prepared By: [REDACTED] ODASN(MM&P), (703) 693-0481

15 April 2013

ODASN(MM&P)

703.693.0481

**Subject: Comments on Draft Report – Assessment of U.S. Military Cemeteries**

Office of the Inspector General, U.S. Department of Defense (DoDIG) conducted an assessment of U.S. Military Cemeteries in 2012 in accordance with National Defense Authorization Act, Section 592, which directed an inspection of the cemeteries over which the Military Services have jurisdiction. The draft report was provided with a request for comments on applicable recommendations. Those recommendations and responses are provided below.

**Recommendation 1.b.(1)** – Designate a single POC at each installation with responsibility for overall cemetery operations.

***OASN(M&RA) Comments*** – Concur. Navy will designate and periodically update POCs for responsibility for cemetery operations for each of the Navy military cemeteries. DON assumption is that cemetery operations refer to actions needed to inter / disinter remains from a Military Cemetery, not grounds-keeping or maintenance for family cemeteries on installations.

**Recommendation 1.b.(2)** – Ensure training opportunities are provided for individuals identified with cemetery operations responsibilities.

***OASN(M&RA) Comments*** – Concur. Nature of training opportunities to be provided to those individuals identified by recommendation 1.b.(1) will depend on management training guidance to be provided by the Under Secretary of Defense (Personnel and Readiness) (USD(P&R)) in accordance with recommendation 1.a. DON will support USD(P&R) working groups or planning events tasked with developing that guidance.

**Recommendation 1.b.(3)** – Develop and implement a cemetery inspection program.

***OASN(M&RA) Comments*** – Concur. A cemetery inspection program will be developed to ensure Navy Military compliance with standards and practices as provided in USD(P&R) guidance to be provided in accordance with recommendation 2.a.

**Recommendation 1.b.(4)** – Develop and implement local cemetery management Standard Operating Procedures.

***OASN(M&RA) Comments*** – Concur. Local Standard Operating Procedures (SOPs) will be crafted by individual cemeteries to meet management guidance, industry standards, and best practices as identified by USD(P&R) guidance to be provided in accordance

**Subject:** Comments on Draft Report – Assessment of U.S. Military Cemeteries

with recommendation 2.a. Assumption is that these SOPs will refer to cemetery operations only (as discussed in response to recommendation 1.b.(1)).

**Recommendation 1.b.(5)** – Direct installation commanders to conduct a 100 percent record-to-graves verification.

***OASN(M&RA) Comments*** – Concur. Once USD(P&R) and the Services have developed records management criteria, a 100 percent record-to-graves verification will be conducted by individual cemetery POCs on Military Cemeteries. DON assumption is that this requirement does not apply to family / private cemeteries located on installations due to age, condition, and non-availability of cemetery records to installation commanders.

**Recommendation 2.c** – Update the applicable manuals of each service to reflect upcoming Under Secretary of Defense for Personnel and Readiness policy.

***OASN(M&RA) Comments*** – Concur. Applicable Navy manuals will be updated to reflect forthcoming USD(P&R) policy. DON will support USD(P&R) working groups or planning events tasked with developing that guidance.

**Recommendation 3.b** – Update current publications to reflect Under Secretary of Defense for Personnel and Readiness guidance.

***OASN(M&RA) Comments*** – Concur. Applicable Navy publications will be updated to reflect forthcoming USD(P&R) policy. DON will support USD(P&R) working groups or planning events tasked with developing that guidance.

**Recommendation 5.b** – Ensure cemetery funding is established and maintained consistent with Office of Secretary of Defense guidance.

***OASN(M&RA) Comments*** – Concur. DON will support USD(P&R) working groups or planning events tasked with developing funding guidance. However, request this recommendation be addressed to Comptroller / Financial Management instead of Manpower and Reserve Affairs directorates.



DEPARTMENT OF THE AIR FORCE  
WASHINGTON DC

OFFICE OF THE ASSISTANT SECRETARY

MEMORANDUM FOR DEPARTMENT OF DEFENSE INSPECTOR GENERAL

FROM: Assistant Secretary of the Air Force (Manpower and Reserve Affairs)

SUBJECT: Transmittal Memo: Draft *Assessment of U.S. Military Cemeteries* Project No.  
D2012-D00SPO-0108.000, dated March 8, 2013

Thank you for the opportunity to review this document prior to publication. All cemeteries on Air Force installations with the exception of the cemetery at the United States Air Force Academy are closed. We concur with all the findings at three cemeteries; FE Warren, Fairchild and Offutt that are closed but still honor existing reservations. The Air Force submits the attached responses to the recommendations identified in the subject report.

My point of contact for this action is [REDACTED] and he can be reached at 703-[REDACTED] or via email at [REDACTED]@pentagon.af.mil.

DANIEL B. GINSBERG  
Assistant Secretary  
(Manpower and Reserve Affairs)

Attachment:  
AF Responses to Recommendations

The following are the Air Force responses to the recommendation contained in the Department of Defense Inspector General's Assessment of U.S. Military Cemeteries:

**Recommendation 1.b.(1):** Designate a single POC at each installation with responsibility for overall cemetery operations

CONCUR: The Air Force has designated a POC at each installation that has a cemetery on the property, whether it is a military or civilian cemetery, and a POC at every major command.

**Recommendation 1.b.(2):** Ensure training opportunities are provided for individuals identified with cemetery operations

CONCUR with Comments: The Air Force has no cemeteries accepting requests for burials other than those allowing pre-existing reservations (Offutt) or dependents of someone already (Fairchild) buried there. The Air Force concurs that the POCs for each cemetery should have the appropriate training to maintain their responsibilities, mainly grounds maintenance. Since many of the cemeteries on property are private civilian cemeteries or potentially historic sites, there is a limit to the training required for the POCs.

**Recommendation 1.b.(3):** Develop and implement a cemetery inspection program

CONCUR with Comments: Because most of the cemeteries on Air Force property are private or historic, inspections would only involve any aspects the Air Force is responsible for. So any inspection program designed would need to account for the differences in use, accessibility (family restrictions) and financial involvement.

**Recommendation 1.b.(4):** Develop and implement local cemetery management Standard Operating Procedures (SOPs)

CONCUR: The Air Force will takes steps to develop guidelines for local SOPs understanding the differences at each location will dictate the contents.

**Recommendation 1.b.(5):** Direct installation commanders to conduct a 100 percent record-to-graves verification

CONCUR with Comments (see chart below): The Air Force has one active cemetery (Air Force Academy...not included in the IG assessment). The Air Force has three locations that are closed government cemeteries (FE Warren, Fairchild and Offutt). However, these cemeteries still honor existing reservations for military members, and the burial of dependents of military members already buried at the cemetery. We have two cemeteries that are closed (Robins, and Volk Field, WI) and have not interred any persons since the 1980s. The final two columns below list the identified, privately owned and historic cemeteries located on Air Force installations, many of which existed prior to the installation being activated. Where the Air Force has involvement with the privately owned/historical cemeteries, it is only grounds maintenance to show respect for those interred there and any family or visitors. So based on this information, excluding the US Air Force Academy, the Air Force could pursue a 100 percent record-to-graves verification

only at F.E. Warren, Fairchild and Offutt Air Force Bases given this task and resource demands of our current fiscal environment.

AIR FORCE INSTALLATION CEMETERY CATEGORIES				
Active	Closed		Privately Owned	Historical
	Honoring Reservations	No Additional Burials		
US Air Force Academy	F.E. Warren AFB	Robbins AFB	Arnold AFB (6)	Andrews AFB (last 1942)
	Fairchild AFB	Volk Field, WI	Tinker AFB (1)	Dobbins AFB (Sharecropper/Slave Cemetery)
	Offutt AFB		Wright Patterson AFB (2)	Tyndall AFB (1958)
			Eglin AFB (19)	South Portland, ME (early 1700's)
			JB McGuire-Dix-Lakehurst	Smoky Hill Range, KS (mid - 1800's)
			Seymour-Johnson AFB	Scott AFB (pre-Civil War family cemetery)
				JB Charleston (1920s)
				Langley AFB (4 - All Historical)

**Recommendation 2.c:** Assistant Secretary of the Air Force for Manpower and Reserve Affairs update the applicable manuals to reflect the upcoming Under Secretary of Defense for Personnel and Readiness policy

CONCUR with Comments: The Air Force will review the upcoming DoD policy *when published* and will ensure applicable revisions are made to our documents.

**Recommendation 3.b:** Assistant Secretary of the Air Force for Manpower and Reserve Affairs update current publications to reflect Under Secretary of Defense for Personnel and Readiness guidance

CONCUR with Comments: The Air Force will review the upcoming DoD policy *when published* and will ensure any necessary revisions are made to our documents.

**Recommendation 5.b:** Assistant Secretary of the Air Force for Manpower and Reserve Affairs will ensure cemetery funding is established and maintained consistent with Office of the Secretary of Defense guidance

CONCUR with Comments: The Air Force will concur with OSD guidance on cemetery funding where it is applicable and will develop Air Force funding policies to meet the specific requirements.

# **Appendix J. Report Distribution**

## **Office of the Secretary of Defense**

Secretary of Defense  
Deputy Secretary of Defense  
Chairman of the Joint Chiefs of Staff  
Under Secretary of Defense (Comptroller)/Chief Financial Officer  
Under Secretary of Defense for Personnel and Readiness  
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Assistant Secretary of Defense (Public Affairs)

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Assistant Secretary of the Army for Acquisition, Logistics, and Technology  
Commander, U.S. Army Forces Command  
Commander, U.S. Army Installation Management Command  
Chief, National Guard Bureau\*  
Chief, U.S. Army Reserve\*  
Executive Director, Army Cemetery Program  
Auditor General, Department of the Army  
Inspector General of the Army

## **Department of the Navy**

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Commander, Naval Installation Command  
Auditor General, Department of the Navy  
Inspector General of the Navy

## **Department of the Air Force**

Secretary of the Air Force  
Auditor General, Department of the Air Force  
Inspector General of the Air Force  
Assistant Secretary of the Air Force for Installations, Environment and Logistics

## **Congressional Committees and Subcommittees, Chairman and Ranking Member**

Senate Committee on Armed Services  
House Committee on Armed Services

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# Special Plans & Operations

Provide assessment oversight that addresses priority national security objectives to facilitate informed, timely decision-making by senior leaders of the DOD and the U.S. Congress.

## General Information

Forward questions or comments concerning this assessment and report and other activities conducted by the Office of Special Plans & Operations to [spo@dodig.mil](mailto:spo@dodig.mil)

Deputy Inspector General for Special Plans & Operations  
Department of Defense Inspector General  
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## Report

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# Inspector General Department of Defense

