



## Testimony

Before the Subcommittee on Military  
Personnel, Committee on Armed  
Services, U.S. House of Representatives

---

For Release on Delivery  
Expected at 8:00 a.m. EDT  
Thursday, August 1, 2013

# DOD'S POW/MIA MISSION

## Capability and Capacity to Account for Missing Persons Undermined by Leadership Weaknesses and Fragmented Organizational Structure

Statement of Brenda S. Farrell, Director  
Defense Capabilities and Management

---

Chairman Wilson, Ranking Member Davis, and Members of the Subcommittee:

Thank you for providing me with the opportunity to discuss GAO's findings and recommendations about the Department of Defense's (DOD) missing persons accounting mission from our recently issued report, *DOD's POW/MIA Mission: Top-Level Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts*.<sup>1</sup> DOD reports that more than 83,000 persons are missing from past conflicts in Vietnam, Korea, the Cold War, the Persian Gulf, and World War II. Since the early 1970s, DOD has identified the remains of and accounted for approximately 1,910 persons. Several DOD components and organizations, collectively known as the missing persons accounting community, have a role in accounting for missing persons. Between 2002 and 2012, DOD accounted for an average of 72 persons each year. In 2009, Congress established an accounting-for goal in Section 541 of the National Defense Authorization Act for Fiscal Year 2010.<sup>2</sup> This act required the Secretary of Defense to provide such funds, personnel, and resources as the Secretary considers appropriate to increase significantly the capability and capacity of DOD, the Armed Forces, and commanders of the combatant commands to account for missing persons, so that the accounting community has sufficient resources to ensure that at least 200 missing persons are accounted for annually, beginning in fiscal year 2015.<sup>3</sup> The law also added all World War II losses to the list of conflicts for which DOD is responsible, thus increasing from about 10,000 to 83,000 the number of missing persons for whom DOD must account.

In 2012, in a committee report to accompany a bill for the National Defense Authorization Act for Fiscal Year 2013, the House Armed Services Committee mandated that we review DOD's efforts to increase its capability and capacity to account for missing persons.<sup>4</sup> Our resulting

---

<sup>1</sup>GAO, *DOD's POW/MIA Mission: Top-Level Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts*, [GAO-13-619](#) (Washington, D.C.: July 17, 2013).

<sup>2</sup>National Defense Authorization Act for Fiscal Year 2010, Pub. L. No. 111-84, §541 (2009) (appended as a note below 10 U.S.C. §1509).

<sup>3</sup>In this statement we refer to this statutory requirement as the accounting-for goal.

<sup>4</sup>H.R. Rep. No. 112-479 at 153 (2012).

---

report focused on DOD's efforts to accomplish the missing persons mission in accordance with the accounting-for goal established by Congress. In my statement today, I will focus on three key issues we identified in our report, specifically: (1) the accounting community's organizational structure, (2) the lack of clarity regarding community members' roles and responsibilities, and (3) DOD's planning to meet the statutory accounting-for goal. Our full report also discusses challenges in other areas, such as processes for conducting operations outside of U.S. Pacific Command's (PACOM) area of responsibility, criteria for prioritizing potentially recoverable missing persons, and communication efforts among community members.

To identify and assess DOD's efforts to accomplish its mission to account for missing persons, we analyzed guidance and requirements, discussed accounting efforts and the structure of the community with community members, and surveyed accounting community members and other DOD stakeholder or leadership organizations. Our work underlying this statement was conducted in accordance with generally accepted government auditing standards from June 2012 to June 2013. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Additional details on our scope and methodology are contained in our recently issued report.

---

## Background

Many DOD organizations, collectively known as the missing persons accounting community, have a role in accounting for the missing, as discussed below.<sup>5</sup> The Under Secretary of Defense for Policy (USD Policy) and U.S. Pacific Command<sup>6</sup> (PACOM) are the two top-level leadership organizations in the accounting community.

- USD Policy is responsible for developing, coordinating, and overseeing the implementation of DOD policy to account for personnel unaccounted for as a result of hostile acts. The Deputy Assistant Secretary of Defense for Prisoner of War/Missing Personnel Affairs, who reports to the Under Secretary of Defense for Policy, is responsible for, among other things, exercising policy, control, and oversight for the entire process of accounting for missing persons; monitoring and advocating for program funding requirements and resources for the mission; and leading and coordinating related communications efforts, such as the public outreach program.
- The Defense Prisoner of War/Missing Personnel Office (DPMO) is responsible for, among other things, overseeing archival research and standardizing procedures for methodology and prioritization; rendering final analytic judgments as to what constitutes fullest possible accounting for each case by identifying possibilities for future action, or determining when no further pursuit is possible; and defining, maintaining, and enumerating accounting lists. The DPMO Director is responsible for overseeing the execution of DPMO's mission and duties. The Deputy Assistant Secretary of Defense for Prisoner of War/Missing Personnel Affairs serves as the DPMO Director and reports to USD Policy in that capacity as well.

---

<sup>5</sup>Section 1509 of Title 10 of the United States Code defines the members of DOD's Prisoner of War/Missing in Action accounting community, who are assigned roles by statute or by DOD directives and instructions. See 10 U.S.C. §§ 1501(a) and 1509(b)(2); DOD Directive 5110.10, *Defense Prisoner of War/Missing Personnel Office (DPMO)* (Sept. 21, 2005); and DOD Directive 2310.07E, *Personnel Accounting—Losses Due to Hostile Acts* (Nov. 10, 2003, certified current as of Aug. 21, 2007). While many of these organizations have responsibilities outside of the missing persons accounting mission, only their roles for this mission are described here.

<sup>6</sup>PACOM is one of DOD's six geographic combatant commands. PACOM's area of responsibility encompasses about half of the earth's surface, stretching from the waters off the west coast of the United States to the western border of India, and from Antarctica to the North Pole.

- 
- PACOM exercises authority over the Joint Prisoner of War/Missing in Action Accounting Command (JPAC), which is responsible for conducting operations in support of achieving the missing persons accounting mission. In 2003 JPAC was established as a Joint Command by the merger of the Joint Task Force-Full Accounting with the Central Identification Laboratory – Hawaii in order to achieve unity of command, permanence of operational elements, and efficiency and effectiveness in the use of DOD’s resources, as well as to strengthen the command and control of military forces in achieving the fullest possible accounting. JPAC’s functions include analysis, archival research, investigations, recoveries, repatriations, identifications, and reporting. The Central Identification Laboratory is the laboratory component of JPAC.
  - The military services have a role, with their service casualty offices serving as the primary liaison for families concerning missing persons recovery and accounting. Officials from these offices also assist families and help explain the methods used to account for their missing loved ones. Additional activities include gathering family deoxyribonucleic acid (DNA) reference samples, coordinating responses to family inquiries and concerns, and maintaining family contact information.
  - The past conflict accounting section of the Armed Forces DNA Identification Laboratory conducts DNA analyses of remains of missing persons from past military conflicts for JPAC and its laboratory component, the Central Identification Laboratory, and maintains the past conflict accounting family reference sample database, to include processing of all DNA references. The Armed Forces DNA Identification Laboratory is part of the Armed Forces Medical Examiner System, which reports to the Army Surgeon General.
  - The Life Sciences Equipment Laboratory provides technical and analytical support to the accounting community, and is primarily tasked by JPAC’s Central Identification Laboratory to analyze and identify life science equipment-related artifacts that have been recovered and may potentially be related to missing persons cases. The Life Sciences Equipment Laboratory is part of the Air Force Materiel Command.

In addition to these members of the missing persons accounting community, many other organizations play a role in the missing persons accounting process, including the Office of the Under Secretary of

---

Defense for Personnel and Readiness, the Chairman of the Joint Chiefs of Staff, the Office of the Under Secretary of Defense for Intelligence, and the State Department. In addition, family and veterans organizations serve as constituency groups to the accounting community.

---

## Accounting Community's Fragmented Organizational Structure Exacerbates Weaknesses in Leadership

The department's response to the accounting-for goal established in the National Defense Authorization Act for Fiscal Year 2010 brought into sharp relief longstanding disputes that have not been addressed by top-level leaders, and have been exacerbated by the accounting community's fragmented organizational structure. As I will describe in more detail later in this statement, leadership from the Under Secretary of Defense for Policy and Pacific Command have been unable to resolve disputes between community members in areas such as roles and responsibilities and developing a community-wide plan to meet the statutory accounting-for goal. Further, the accounting community is fragmented in that the community members belong to diverse parent organizations under several different chains of command. With accounting community organizations reporting under different lines of authority, no single entity has overarching responsibility for community-wide personnel and other resources. For example, although the Deputy Assistant Secretary of Defense for Prisoner of War/Missing Personnel Affairs has statutory responsibility for policy, control, and oversight of the entire accounting process, JPAC—which performs investigations, recoveries, identifications, and other key functions—falls under the authority of PACOM, rather than reporting to the Deputy Assistant Secretary of Defense for Prisoner of War/Missing Personnel Affairs. As a result, no single entity can implement or enforce decisions without obtaining widespread consensus. We have previously reported that having a single designated leader is often beneficial because it centralizes accountability for achieving outcomes and can accelerate decision-making.<sup>7</sup>

Concerns have arisen over the years, both within and outside of DOD, with regard to whether the current organizational structure of DOD's missing persons accounting community enables the community to most effectively meet its mission. For example, a 2006 Institute for Defense Analyses study concluded that significant improvements could be made

---

<sup>7</sup>GAO, *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, [GAO-12-1022](#) (Washington, D.C.: Sept. 27, 2012).

---

by increasing the lines of coordination in the accounting community and recommended that the community acknowledge DPMO as the leader in the accounting effort. The study also described some of the problems associated with the current organization; for example, that DPMO does not have tasking authority over the other organizations, and that while there are multiple lines of authority, no one organization has effective authority over execution of the entire mission.

In our July 2013 report, we found that a majority of accounting community and DOD stakeholder organizations believe that an alternative organizational structure for the accounting community would be more effective. We administered a questionnaire asking representatives from each accounting community organization whether various options for reorganizing the missing persons accounting community could improve the community's ability to meet its mission.<sup>8</sup> One question asked respondents to rank five organizational options that would best enable the accounting community to meet its mission. We found that 12 of the 13 survey respondents who answered the question ranked an option with a more centralized chain of command as the most effective in enabling the accounting community to achieve its mission. Ten of these 12 respondents ranked the current organizational structure as the least effective or second least effective option for achieving the mission of the accounting community.

Responses to our questionnaire also demonstrated a lack of confidence about the current organizational structure among many community and DOD stakeholder organizations. For example, 13 of the 14 survey respondents indicated that the current organizational structure did not enable or only somewhat enabled the community to develop the required capability and capacity to achieve the accounting-for goal. In addition, 12 respondents indicated that the current organizational structure did not enable or only somewhat enabled the community to collectively determine necessary resources. Furthermore, 9 respondents indicated that the current organizational structure did not at all enable the accounting community to define and agree on their respective roles and responsibilities.

---

<sup>8</sup>This questionnaire is reprinted in appendix I of our July 2013 report, along with a summary of the responses. For more details on the organizations that responded to the questionnaire and how we administered it, please see the scope and methodology section in appendix II of our July report. See [GAO-13-619](#).

---

In contrast, not a single organization we surveyed ranked the current organizational structure as the most effective organizational option, and only three organizations—USD Policy, PACOM, and JPAC—ranked the current organizational structure as the second most effective organizational option. Illustrating a disconnect between leadership’s perspective and the rest of the community, only two organizations in our survey—USD Policy and PACOM, the two top-level leadership organizations in the accounting community—responded that the current structure greatly enables appropriate senior leadership involvement. USD Policy and PACOM stated that all of the organizational options, including the current organizational structure, offer access to DOD senior leadership. In addition, senior officials from these offices questioned whether the benefit of reorganization would result in real change and would be worth undergoing turmoil in the organization. While we recognize that a reorganization may pose challenges, such as creating the potential for short-term impacts on operations due to disruption,<sup>9</sup> our findings in our July 2013 report show that the majority of accounting community members and other stakeholders lack confidence in the status quo, and we believe that the potential benefits of reorganizing and/or clarifying roles and responsibilities could outweigh those challenges.

We recommended in our July 2013 report that the Secretary of Defense examine options for reorganizing the accounting community, to include considering organizational options that provide a more centralized chain of command over the accounting community’s mission. DOD concurred with this recommendation, stating that it will consider options for reorganizing the accounting community, ranging from maintaining the status quo to consolidation of DPMO and JPAC, as well as examining whether the Life Sciences Equipment Laboratory might also be included in this consolidation. DOD explained that the consolidated organization could be placed under the Office of the Secretary of Defense or a non-geographic combatant command to facilitate its worldwide mission and avoid competition for resources with a geographic combatant command’s war-fighting priorities.

---

<sup>9</sup>GAO, *Government Reorganization: Potential Benefits and Drawbacks of Merging the National Marine Fisheries Service into the Fish and Wildlife Service*, [GAO-13-248](#) (Washington, D.C.: Feb. 14, 2013).



---

## DOD Guidance Does Not Clearly Articulate Roles and Responsibilities for All Accounting Community Organizations

While DOD is working to revise its existing guidance and develop new guidance, the roles and responsibilities of the various members of the missing persons accounting community are not all clearly articulated in existing DOD directives or instructions. We have previously reported on the need for collaborating agencies to work together to define and agree on their roles and responsibilities.<sup>10</sup> DOD has established several directives and instructions related to the missing persons accounting program.<sup>11</sup> However, none of this guidance clearly delineates the specific roles and responsibilities of all the organizations comprising the missing persons accounting community in the four key areas that we examined for our July 2013 report: (1) equipment and artifact identification and analysis, (2) research and analysis, (3) investigations, and (4) family outreach and external communications. Disagreements over roles and responsibilities where the guidance is broad or vague enough to support different interpretations has led to discord, lack of collaboration, and friction among the community's members, and particularly between DPMO and JPAC. For example, JPAC views itself as having the lead on operational activities, such as conducting investigation and recovery missions, and JPAC officials expressed concerns with DPMO's plans to conduct some operational activities. Moreover, the lack of clarity in the guidance has given rise to overlapping and fragmented efforts among accounting community members. We have previously reported that overlap in efforts may be appropriate in some instances, especially if agencies can leverage each others' efforts. In other instances, however, overlap may be unintended, may be unnecessary, or may represent an inefficient use of U.S. government resources.<sup>12</sup> As described in table 1, in

---

<sup>10</sup>GAO-12-1022; GAO, *Interagency Collaboration: Key Issues for Congressional Oversight of National Security Strategies, Organizations, Workforce, and Information Sharing*, GAO-09-904SP (Washington, D.C.: Sept. 25, 2009); GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, GAO-06-15 (Washington, D.C.: Oct. 21, 2005).

<sup>11</sup>Including: DOD Directive 2310.07E, *Personnel Accounting—Losses Due to Hostile Acts* (Nov. 10, 2003, certified as current as of Aug. 21, 2007); DOD Instruction 2310.05, *Accounting for Missing Persons, Boards of Inquiry* (Jan. 31, 2000, incorporating administrative change Mar. 14, 2008); DOD Directive 5110.10 *Defense Prisoners of War/Missing Personnel Office (DPMO)* (Sept. 21, 2005); DOD Instruction 3001.03, *Accounting for Personnel Lost in Past Conflicts-The Armed Forces Identification Review Board (AFIRB)* (Mar. 14, 2008); DOD Instruction 1300.18, *DOD Personnel Casualty Matters, Policies, and Procedures* (Jan. 8, 2008, incorporating change Aug. 14, 2009).

<sup>12</sup>GAO, *Humanitarian and Development Assistance: Project Evaluations and Better Information Sharing Needed to Manage the Military's Efforts*, GAO-12-359 (Washington D.C.: Feb. 8, 2012).

implementing the accounting mission, we found that overlapping and duplicative<sup>13</sup> efforts have led to inconsistent practices and inefficiencies in four key areas.

**Table 1: Identified Areas of Overlap and Duplication in the Accounting Community That Have Led to Inconsistent Practices and Inefficiencies**

Accounting Community Organizations	Areas of Overlap and Duplication Identified
The Joint Prisoner of War/Missing in Action Accounting Command and the Life Sciences Equipment Laboratory	<p><b>Equipment and Artifact Identification and Analysis Overlap</b></p> <p>The Joint Prisoner of War/Missing in Action Accounting Command’s Central Identification Laboratory has a capability to analyze life support equipment that overlaps with the analysis that the Life Sciences Equipment Laboratory provides.</p> <p><b>Equipment and Artifact Identification and Analysis Duplication</b></p> <p>The Joint Prisoner of War/Missing in Action Accounting Command’s Central Identification Laboratory has requested duplicate analyses by sending resolved cases to the Life Sciences Equipment Laboratory for analysis and reporting.</p>
The Defense Prisoner of War/Missing Personnel Office and the Joint Prisoner of War/Missing in Action Accounting Command	<p><b>Research and Analysis Overlap</b></p> <p>The Defense Prisoner of War/Missing Personnel Office and the Joint Prisoner of War/Missing in Action Accounting Command have overlapping operational functions that include research and analysis responsibilities.</p> <p><b>Investigations Overlap</b></p> <p>The Defense Prisoner of War/Missing Personnel Office and the Joint Prisoner of War/Missing in Action Accounting Command have overlapping operational functions that include investigation responsibilities.</p>
The Defense Prisoner of War/Missing Personnel Office, the Joint Prisoner of War/Missing in Action Accounting Command, and the service casualty offices	<p><b>Family Outreach and External Communications Overlap</b></p> <p>The Defense Prisoner of War/Missing Personnel Office, the Joint Prisoner of War/Missing in Action Accounting Command, and the service casualty offices all play a role in family outreach and external communications. The service casualty offices serve as the primary liaison for families; the Defense Prisoner of War/Missing Personnel Office conducts periodic updates and annual government briefings for families; and the Joint Prisoner of War/Missing in Action Accounting Command hosts numerous private tours for family members and provides operational briefings and individual family meetings at multiple family update events.</p>

Source: GAO analysis of agency-provided information.

Today, I will highlight one of those areas: equipment and artifact identification and analysis. JPAC and the Life Sciences Equipment Laboratory disagree about the laboratory’s roles and responsibilities for equipment and artifact identification and analysis, and DOD guidance is vague regarding those responsibilities. As a result, the interactions

<sup>13</sup>Duplication occurs when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries.

---

between JPAC's Central Identification Laboratory and the Life Sciences Equipment Laboratory have been inefficient and ineffective and have led to underutilizing government resources, as the following example demonstrates. JPAC and Life Sciences Equipment Laboratory officials disagree about roles and responsibilities in terms of which conflicts and types of equipment the Life Sciences Equipment Laboratory can analyze. JPAC officials told us it is unlikely that they would forward case work to the Life Sciences Equipment Laboratory for conflicts other than Vietnam, and that they do not send ground equipment<sup>14</sup> remnants to the equipment laboratory, regardless of conflict. Conversely, Life Sciences Equipment Laboratory officials stated that their capabilities can support analysis of cases for conflict periods ranging from World War I through current military operations for all military services, and that their mission includes analyzing artifacts recovered at aircraft crash or ground action loss sites. Further, a 2004 memorandum of agreement between JPAC and the Life Sciences Equipment Laboratory states that the Life Sciences Equipment Laboratory has the capability to provide analysis for equipment from World War II, Korea, Vietnam, the Cold War, and current day conflicts. Life Sciences Equipment Laboratory officials expressed concern that JPAC and its Central Identification Laboratory are trying to exclude the Life Sciences Equipment Laboratory from the accounting process by downplaying its potential contributions. This example shows how the lack of clearly defined roles and responsibilities has led to disagreements and inefficient and ineffective interactions among community members.

Since 2010, DPMO has attempted to address issues surrounding the accounting community organizations' roles and responsibilities by developing new guidance or revising existing guidance, but these efforts have not been completed. DPMO has drafted a revision to DOD Directive 2310.07E and has also drafted a new DOD instruction to provide more clarity with regard to roles and responsibilities. As of May 2013, however, neither the draft instruction nor the revised directive had been finalized, because the drafts had been stymied by disagreements among community members regarding their respective roles and responsibilities as stated in the drafts. Both DPMO officials and JPAC officials said they have made progress in addressing these areas of disagreement, and DPMO officials stated that they hoped to have the draft directive finalized by September 2013 and the draft instruction published by March 2014.

---

<sup>14</sup>Ground equipment includes servicemembers' personal gear such as helmets, body armor, canteens, and weapons.

---

Because the drafts of these documents are still under revision, it is unclear whether the final guidance will clarify the roles and responsibilities sufficiently to address the four areas of overlap and disagreement summarized in table 1 above. Until DOD issues its revised directive and new instruction that more clearly define the roles and responsibilities of all the accounting community organizations, these areas of inefficient overlap may continue, and the disputing factions within the accounting community may continue to hinder future progress.

Consequently, we recommended in our July 2013 report that the department revise and issue guidance to clarify roles and responsibilities of accounting community members and negotiate a new memorandum of agreement between the Life Sciences Equipment Laboratory and JPAC. DOD concurred with both of these recommendations.

---

## Development of Community-wide Plan Is Impeded by a Fragmented Approach to Planning and Disputes among Community Members

While DOD has made some progress in drafting a community-wide plan to increase its capability and capacity to meet the statutory accounting-for goal, as of June 2013 DOD had not completed a community-wide plan. We have previously reported that overarching plans can help agencies better align their activities, processes, and resources to collaborate effectively to accomplish a commonly defined outcome.<sup>15</sup> However, our July 2013 report found that community-wide planning to meet the accounting-for goal established by Congress has been impeded by disputes and by a lack of coordination among members of the accounting community, with DPMO and JPAC developing two competing proposed plans, neither of which encompassed the entire accounting community. In response to a December 2009 memorandum from the Deputy Secretary of Defense directing the Deputy Assistant Secretary of Defense for Prisoner of War/Missing Personnel Affairs to begin planning to meet the accounting-for goal, USD Policy and PACOM allowed the development of these two competing proposed plans for obtaining additional funding and resources to meet the mandated capability and capacity. According to DPMO officials, neither the Joint Staff nor USD Policy provided oversight or intervention in the disagreement. These officials stated that such oversight and intervention could have helped JPAC and DPMO to resolve their impasse by improving communication, interaction, and cooperation. Both plans called

---

<sup>15</sup>[GAO-09-904SP](#).

---

for increased capability and capacity and for a new satellite remains identification laboratory located in the continental United States. However, the two plans differed as to which organization would have control over much of the increased capability and capacity, with each plan favoring the organization that authored it. The other accounting community members and their resource needs were not mentioned in either proposed plan.

The dispute concerning the competing proposed plans was resolved through DOD's Program Budget Review Process in January 2011, after being assessed by a DOD-wide team led by DOD's Office of Cost Assessment and Program Evaluation. In a DOD resource management decision,<sup>16</sup> DOD programmed more than \$312 million in proposed additional resources over fiscal years 2012 through 2016 in support of JPAC's plan, including an additional 253 personnel—reflecting a greater than 60 percent increase over JPAC's 2011 level. However, key parts of JPAC's plan are not being realized. For example, JPAC has been unable to conduct the number of investigation and recovery missions called for in the plan, in part due to an inability to hire the additional personnel who had been authorized and also in part due to the budget reductions and expected furloughs associated with sequestration. As of May 2013, the JPAC plan, which does not incorporate the larger accounting community, is DOD's only plan to increase capability and capacity to account for missing persons.

While the community has taken some recent steps to draft a community-wide plan as directed by the 2009 memo from the Deputy Secretary of Defense, we found that disagreements between JPAC and DPMO hindered progress in developing the community-wide plan. According to both DPMO and JPAC officials, the areas of disagreement included topics such as (1) the division of research and analysis responsibilities between DPMO and JPAC; (2) determination of the appropriate levels of effort for each of the various conflicts; and (3) agreement on a policy to address lower priority cases that have been on JPAC's list of potential recovery sites for a long time. As of June 2013, DPMO and JPAC officials said that the areas of disagreement had been informally resolved and needed to be documented. DPMO had developed a draft of the community-wide plan, but DPMO officials explained that the draft would not be sufficiently comprehensive to share for review among the community members until

---

<sup>16</sup>DOD, Resource Management Decision 700 (Jan. 2011).

---

it incorporated the informal agreements that have recently been resolved. The officials stated that they now plan to finalize the community-wide plan by the end of calendar year 2013.

In the absence of a community-wide plan, the members of the accounting community have had varied success in independently identifying and obtaining funds and resources to help meet the accounting-for goal. Moreover, there is no community-wide process to provide resources for the missing persons accounting mission. Each member organization of the accounting community has its own processes for requesting resources, because they belong to diverse parent organizations, and these processes are not integrated or coordinated. Until DOD finalizes a community-wide plan that addresses the resource needs of community members as well as changes in planned operations, the accounting community will be challenged to justify the resources it needs to increase DOD's capability and capacity to account for at least 200 missing persons a year by 2015, and DOD's ability to achieve that required increase may be at risk.

We recommended in our July 2013 report that the department finalize the community-wide plan to develop the increased capability and capacity required by statute, with the support and participation of all community members. DOD concurred with our recommendation. In total, our full report contains nine recommendations with which DOD generally concurred. The report also contains DOD's comments, which state the steps the department plans to take to implement our recommendations.

In conclusion, while we are encouraged that DOD generally concurred with all nine of the recommendations in our July 2013 report, we note that prompt action on the part of the department to address these recommendations is critical, because the 2015 timeframe for DOD to meet the accounting-for goal is rapidly approaching. Further, as time passes, the information needed for missing persons recoveries continues to deteriorate. Families have been waiting for decades to discover the fate of their loved ones, and the weaknesses that we identified in DOD's capability and capacity to account for missing persons jeopardize the department's ability to provide some measure of closure to those families whose loved ones are still missing as a result of their service to their country.

---

Chairman Wilson, Ranking Member Davis, this concludes my prepared remarks. I would be pleased to respond to any questions that you or other Members of the Subcommittee may have.

---

## Contacts and Acknowledgments

For future questions about this statement, please contact Brenda S. Farrell, Director, Defense Capabilities and Management, at (202) 512-3604 or [farrellb@gao.gov](mailto:farrellb@gao.gov). In addition, contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. Individuals who made key contributions to this statement include Margaret Best, Assistant Director; Renee Brown, Terry Richardson, Leigh Ann Sennette, Cheryl Weissman, Allen Westheimer, and Michael Willems.

---

---

This is a work of the U.S. government and is not subject to copyright protection in the United States. The published product may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.



---

---

## GAO's Mission

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

---

## Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO's website (<http://www.gao.gov>). Each weekday afternoon, GAO posts on its website newly released reports, testimony, and correspondence. To have GAO e-mail you a list of newly posted products, go to <http://www.gao.gov> and select "E-mail Updates."

---

## Order by Phone

The price of each GAO publication reflects GAO's actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO's website, <http://www.gao.gov/ordering.htm>.

Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537.

Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information.

---

## Connect with GAO

Connect with GAO on [Facebook](#), [Flickr](#), [Twitter](#), and [YouTube](#). Subscribe to our [RSS Feeds](#) or [E-mail Updates](#). Listen to our [Podcasts](#). Visit GAO on the web at [www.gao.gov](http://www.gao.gov).

---

## To Report Fraud, Waste, and Abuse in Federal Programs

Contact:

Website: <http://www.gao.gov/fraudnet/fraudnet.htm>

E-mail: [fraudnet@gao.gov](mailto:fraudnet@gao.gov)

Automated answering system: (800) 424-5454 or (202) 512-7470

---

## Congressional Relations

Katherine Siggerud, Managing Director, [siggerudk@gao.gov](mailto:siggerudk@gao.gov), (202) 512-4400, U.S. Government Accountability Office, 441 G Street NW, Room 7125, Washington, DC 20548

---

## Public Affairs

Chuck Young, Managing Director, [youngc1@gao.gov](mailto:youngc1@gao.gov), (202) 512-4800 U.S. Government Accountability Office, 441 G Street NW, Room 7149 Washington, DC 20548

