ARLINGTON NATIONAL CEMETERY

Actions Taken and Steps Remaining to Address Contracting and Management Challenges

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ARLINGTON NATIONAL CEMETERY

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Why GAO Did This Study

Arlington National Cemetery (Arlington) contains the remains of more than 330,000 military servicemembers, their family members, and others. In June 2010, the Army Inspector General identified problems at the cemetery, including deficiencies in contracting and management, burial errors, and a failure to notify next of kin of errors. In response, the Secretary of the Army issued guidance creating the position of the Executive Director of the Army National Cemeteries Program (ANCP) to manage Arlington and requiring changes to address the deficiencies and improve cemetery operations. In response to Public Law 111-339, GAO assessed several areas, including (1) actions taken to improve contract management and oversight, (2) the Army’s efforts to address identified management deficiencies and provide information and assistance to families regarding efforts to detect and correct burial errors, and (3) factors affecting the feasibility and advisability of transferring jurisdiction for the Army’s national cemeteries to the Department of Veterans Affairs (VA). The information in this testimony summarizes GAO’s recent reports on Arlington contracting (GAO-12-99) and management (GAO-12-105). These reports are based on, among other things, analyzing guidance, policies, plans, contract files, and other documentation from the Army, Arlington, and other organizations and interviews with Army and VA officials.

What GAO Found

GAO identified 56 contracts and task orders that were active during fiscal year 2010 and the first three quarters of fiscal year 2011 under which contracting offices obligated roughly $35.2 million on Arlington’s behalf. These contracts supported cemetery operations, construction and facility maintenance, and new efforts to enhance information technology systems for the automation of burial operations. The Army has taken a number of steps since June 2010 at different levels to provide for more effective management and oversight of contracts, establishing new support relationships, formalizing policies and procedures, and increasing the use of dedicated contracting staff to manage and improve its acquisition processes. However, GAO found that ANCP does not maintain complete data on its contracts, responsibilities for contracting support are not yet fully defined, and dedicated contract staffing arrangements still need to be determined. The success of Arlington’s acquisition outcomes will depend on continued management focus from ANCP and its contracting partners to ensure sustained attention to contract management and institutionalize progress made to date. GAO made three recommendations to continue improvements in contract management. The Department of Defense (DOD) partially concurred with this recommendation.

The Army has taken positive steps and implemented improvements to address other management deficiencies and to provide information and assistance to families. It has implemented improvements across a broad range of areas at Arlington, including developing procedures for ensuring accountability over remains and improving its capability to respond to the public and to families’ inquiries. Nevertheless, the Army has remaining management challenges in several areas—managing information technology investments, updating workforce plans, developing an organizational assessment program, coordinating with key partners, developing a strategic plan, and developing guidance for providing assistance to families. GAO made six recommendations to help address these areas. DOD concurred or partially concurred and has begun to take some corrective actions.

A transfer of jurisdiction for the Army’s two national cemeteries to VA is feasible based on historical precedent for the national cemeteries and examples of other reorganization efforts in the federal government. However, several factors may affect the advisability of making such a change, including the potential costs and benefits, potential transition challenges, and the potential effect on Arlington’s unique characteristics. In addition, given that the Army has taken steps to address deficiencies at Arlington and has improved its management, it may be premature to move forward with a change in jurisdiction, particularly if other options for improvement exist that entail less disruption. GAO identified opportunities for enhancing collaboration between the Army and VA that could leverage their strengths and potentially lead to improvements at all national cemeteries. GAO recommended that the Army and VA develop a mechanism to formalize collaboration between these organizations. DOD and VA concurred with this recommendation.

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Chairman McCaskill, Ranking Member Portman, and Members of the Subcommittee:

We are pleased to be here today to discuss the Army’s progress in addressing contracting and management challenges identified at Arlington National Cemetery (Arlington), opportunities for collaboration between the Army and the Department of Veterans Affairs (VA), as well as steps remaining to ensure sound management of the cemetery going forward. Beginning in 2009, the Army’s management of Arlington came under intense scrutiny following the discovery of burial errors and the identification of serious contracting and other management deficiencies affecting cemetery operations. In June 2010, the Army Inspector General (Army IG) reported on numerous deficiencies and made more than 100 recommendations for corrective action, which covered a span of issues, including cemetery policies and procedures, management and training, command structures, information assurance compliance, and contracting.\(^1\) After the Army IG’s inspection findings were released, the Secretary of the Army assigned new leadership to Arlington, including the new position of Executive Director of the Army National Cemeteries Program (ANCP),\(^2\) and issued Army Directive 2010-04 requiring a number of changes to address the identified deficiencies and improve cemetery operations.\(^3\) In the time since these actions, the Army has taken positive steps to address critical areas and implement improvements, and we continue to be encouraged by these efforts. However, our work points to the need for further action to ensure that the positive changes made thus far are institutionalized and will prove lasting over the long term.

Our statement today is based on two reports issued on December 15, 2011, as required by Public Law 111-339.\(^4\) The first discusses (1) the number, duration of, and dollar amount spent on current contracts used to support operations at Arlington and (2) the extent to which the Army has put processes and procedures in place to provide for the effective

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\(^2\) The Executive Director oversees Arlington National Cemetery in Virginia and the Soldiers’ and Airmen’s Home National Cemetery in Washington, D.C.

\(^3\) Army Directive 2010-04, *Enhancing the Operations and Oversight of the Army National Cemeteries Program* (June 10, 2010).

management and oversight of contracts supporting Arlington. The second discusses (1) the Army’s efforts to address identified management deficiencies; (2) the Army’s process for providing information and assistance to families regarding efforts to detect and correct burial errors; and (3) factors that may affect the feasibility or advisability of transferring jurisdiction for the Army’s two national cemeteries to VA, as well as issues related to collaboration between these agencies.

For these two reports we conducted work at Arlington and other offices and agencies within the Department of the Army, including the Military District of Washington, Joint Base Myer-Henderson Hall, the Army Contracting Command, the Mission and Installation Contracting Command (MICC), and the U.S. Army Corps of Engineers (USACE), among others. We also conducted work at VA and contacted veteran service organizations and private industry associations. We reviewed documents pertaining to previously identified deficiencies, including the Army IG’s 2010 inspection and investigation of Arlington, the results of two follow-up inspections conducted by the Army IG in 2011, and Army Directive 2010-04. We obtained information from knowledgeable officials about the steps taken to respond to the Army IG’s findings and to implement the Army’s directive. In addition, we analyzed data from contracting offices and other sources on contracts active during fiscal years 2010 and 2011 and above $100,000 and reviewed contract files; analyzed guidance, policies, plans, and other documentation from Arlington and other organizations; and interviewed agency officials to assess efforts to improve contract management. To identify factors that may affect the feasibility or advisability of transferring jurisdiction for the Army’s national cemeteries to VA, we reviewed our prior work on federal government reorganization, reviewed the legislative history of the National Cemeteries Act of 1973, and obtained pertinent documents and interviewed officials from the Army and VA, including the Secretary of the Army and VA’s Under Secretary for Memorial Affairs. We conducted this

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The Army has taken a number of steps since June 2010 at different levels to provide for more effective management and oversight of contracts supporting Arlington, including improving visibility of contracts, establishing new support relationships, formalizing policies and procedures, and increasing the use of dedicated contracting staff to manage and improve acquisition processes. While significant progress has been made, we have recommended that the Army take further action in these areas to ensure continued improvement and institutionalize progress made to date. These recommendations and the agency's response are discussed later in this statement.

Arlington does not have its own contracting authority and, as such, relies on other contracting offices to award and manage contracts on its behalf. ANCP receives contracting support in one of two main ways, either by (1) working directly with contracting offices to define requirements, ensure the appropriate contract vehicle, and provide contract oversight, or (2) partnering with another program office to leverage expertise and get help with defining requirements and providing contract oversight. Those program offices, in turn, use other contracting arrangements to obtain services and perform work for Arlington. Using data from multiple sources, we identified 56 contracts and task orders that were active during fiscal year 2010 and the first three quarters of fiscal year 2011 under which these contracting offices obligated roughly $35.2 million on Arlington's behalf. These contracts and task orders supported cemetery operations, such as landscaping, custodial, and guard services; construction and facility maintenance; and new efforts to enhance information technology systems for the automation of burial operations.

Figure 1 identifies the contracting relationships, along with the number of contracts and dollars obligated by contracting office, for the contracts and task orders we reviewed.
At the time of our review, we found that ANCP did not maintain complete data on contracts supporting its operations. We have previously reported that the effective acquisition of services requires reliable data to enable
informed management decisions.\textsuperscript{8} Without complete data, ANCP leadership may be without sufficient information to identify, track, and ensure the effective management and oversight of its contracts. While we obtained information on Arlington contracts from various sources, limitations associated with each of these sources make identifying and tracking Arlington’s contracts as a whole difficult. For example:

- \textit{Internal ANCP data}. A contract specialist detailed to ANCP in September 2010 developed and maintained a spreadsheet to identify and track data for specific contracts covering daily cemetery operations and maintenance services. Likewise, ANCP resource management staff maintain a separate spreadsheet that tracks purchase requests and some associated contracts, as well as the amount of funding provided to other organizations through the use of military interdepartmental purchase requests. Neither of these spreadsheets identifies the specific contracts and obligations associated with Arlington’s current information technology and construction requirements.

- \textit{Existing contract and financial systems}. The Federal Procurement Data System-Next Generation (FPDS-NG) is the primary system used to track governmentwide contract data, including those for the Department of Defense (DOD) and the Army. The Arlington funding office identification number, a unique code that is intended to identify transactions specific to Arlington, is not consistently used in this system and, in fact, was used for only 34 of the 56 contracts in our review. In October 2010 and consistent with a broader Army initiative, ANCP implemented the General Fund Enterprise Business System (GFEBS)\textsuperscript{9} to enhance financial management and oversight and to improve its capability to track expenditures. We found that data in this system did not identify the specific information technology contracts supported by the Army Communications-Electronics Command, Army Geospatial Center, Naval Supply Systems Command Weapon Systems Support office, and others. Officials at ANCP and at the MICC-Fort Belvoir stated that they were exploring the use of additional data resources to assist in tracking Arlington contracts, including the Virtual Contracting Enterprise, an electronic tool.


\textsuperscript{9}GFEBS is intended to improve financial, asset, and real property management and standardize processes across the Army.
intended to help enable visibility and analysis of elements of the contracting process.

- Contracting support organizations. We also found that Army contracting offices had difficulty in readily providing complete and accurate data to us on Arlington contracts. For example, the National Capital Region Contracting Center could not provide a complete list of active contracts supporting Arlington during fiscal years 2010 and 2011 and in some cases did not provide accurate dollar amounts associated with the contracts it identified. USACE also had difficulty providing a complete list of active Arlington contracts for this time frame. The MICC-Fort Belvoir contracting office was able to provide a complete list of the recently awarded contracts supporting Arlington with accurate dollar amounts for this time frame, and those data were supported by similar information from Arlington.

The Army has also taken a number of steps to better align ANCP contract support with the expertise of its partners. However, some of the agreements governing these relationships do not yet fully define roles and responsibilities for contracting support. We have previously reported that a key factor in improving DOD’s service acquisition outcomes—that is, obtaining the right service, at the right price, in the right manner—is having defined responsibilities and associated support structures.\textsuperscript{10} Going forward, sustained attention on the part of ANCP and its partners will be important to ensure that contracts of all types and risk levels are managed effectively. The following summarizes ongoing efforts in this area:

- ANCP established a new contracting support agreement with the Army Contracting Command in August 2010. The agreement states that the command will assign appropriate contracting offices to provide support, in coordination with ANCP, and will conduct joint periodic reviews of new and ongoing contract requirements. In April 2011, ANCP also signed a separate agreement with the MICC, part of the Army Contracting Command, which outlines additional responsibilities for providing contracting support to ANCP. While this agreement states that the MICC, through the Fort Belvoir contracting office, will provide the full range of contracting support, it does not

\textsuperscript{10}GAO-07-20.
specify the types of requirements that will be supported, nor does it specify that other offices within the command may also do so.

- ANCP signed an updated support agreement with USACE in December 2010, which states that these organizations will coordinate to assign appropriate offices to provide contracting support and that USACE will provide periodic joint reviews of ongoing and upcoming requirements. At the time of our review, USACE officials noted that they were in the process of finalizing an overarching program management plan with ANCP, which, if implemented, provides additional detail about the structure of and roles and responsibilities for support. USACE and ANCP have also established a Senior Executive Review Group, which updates the senior leadership at both organizations on the status of ongoing efforts.

- ANCP has also put agreements in place with the Army Information Technology Agency (ITA) and the Army Analytics Group, which provide program support for managing information technology infrastructure and enhance operational capabilities. Officials at ANCP decided to leverage this existing Army expertise, rather than attempting to develop such capabilities independently as was the case under the previous Arlington management. For example, the agreement in place with ITA identifies the services that will be provided to Arlington, performance metrics against which ITA will be measured, as well as Arlington’s responsibilities. These organizations are also responsible for managing the use of contracts in support of their efforts; however, the agreement with ANCP does not specifically address roles and responsibilities associated with the use and management of these contracts supporting Arlington requirements. Although officials from these organizations told us that they currently understand their responsibilities, without being clearly defined in the existing agreements, roles and responsibilities may be less clear in the future when personnel change.

ANCP has developed new internal policies and procedures and improved training for staff serving as contracting officer’s representatives, and has dedicated additional staff resources to improve contract management. Many of these efforts were in process at the time of our review, including decisions on contracting staff needs, and their success will depend on continued management attention. The following summarizes our findings in this area:

- Arlington has taken several steps to more formally define its own internal policies and procedures for contract management. In July 2010, the Executive Director of ANCP issued guidance stating that the
Army Contracting Command and USACE are the only authorized contracting centers for Arlington. Further, ANCP is continuing efforts to (1) develop standard operating procedures associated with purchase requests; (2) develop memorandums for all ANCP employees that outline principles of the procurement process, as well as training requirements for contracting officer’s representatives; and (3) create a common location for reference materials and information associated with Arlington contracts. In May 2011, the Executive Director issued guidance requiring contracting officer’s representative training for all personnel assigned to perform that role, and at the time of our review, all of the individuals serving as contracting officer’s representatives had received training for that position.

- ANCP, in coordination with the MICC-Fort Belvoir contracting office is evaluating staffing requirements to determine the appropriate number, skill level, and location of contracting personnel. In July 2010, the Army completed a study that assessed Arlington’s manpower requirements and identified the need for three full-time contract specialist positions. While these positions have not been filled to date, ANCP’s needs have instead been met through the use of staff provided by the MICC. At the time of our review, the MICC-Fort Belvoir was providing a total of 10 contracting staff positions in support of Arlington, 5 of which are funded by ANCP, with the other 5 funded by the MICC-Fort Belvoir to help ensure adequate support for Arlington requirements. ANCP officials have identified the need for a more senior contracting specialist and stated that they intend to request an update to their staffing allowance for fiscal year 2013 to fill this new position.

Prior reviews of Arlington have identified numerous issues with contracts in place prior to the new leadership at ANCP.\(^{11}\) While our review of similar contracts found common concerns, we also found that contracts and task orders awarded since June 2010 reflect improvements in acquisition practices. Our previous contracting-related work has identified the need to have well-defined requirements, sound business arrangements (i.e., contracts in place), and the right oversight mechanisms to ensure positive outcomes. We found examples of improved documentation, better

definition and consolidation of existing requirements for services supporting daily cemetery operations, and more specific requirements for contractor performance. At the time of our review, many of these efforts were still under way, so while initial steps taken reflect improvement, their ultimate success is not yet certain.

Army Has Made Progress in Addressing Other Management Deficiencies at Arlington, but Challenges Remain

The Army has also taken positive steps and implemented improvements to address other management deficiencies and to provide information and assistance to families. It has implemented improvements across a broad range of areas at Arlington, including developing procedures for ensuring accountability over remains, taking actions to better provide information-assurance, and improving its capability to respond to the public and to families’ inquiries. For example, Arlington officials have updated and documented the cemetery’s chain-of-custody procedures for remains, to include multiple verification steps by staff members and the tracking of decedent information through a daily schedule, electronic databases, and tags affixed to urns and caskets entering Arlington. Nevertheless, we identified several areas where challenges remain:

- Managing information-technology investments. Since June 2010, ANCP has invested in information-technology improvements to correct existing problems at Arlington and has begun projects to further enhance the cemetery’s information-technology capabilities. However, these investments and planned improvements are not yet guided by an enterprise architecture— II modernization blueprint. Our experience has shown that developing this type of architecture can help minimize risk of developing systems that are duplicative, poorly integrated, and unnecessarily costly to maintain. ANCP is working to develop an enterprise architecture, and officials told us in January that they expect the architecture will be finalized in September 2012. Until the architecture is in place and ANCP’s ongoing and planned information technology investments are assessed against that architecture, ANCP lacks assurance that these investments will be aligned with its future operational environment,

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12 An enterprise architecture comprises a set of descriptive models (e.g., diagrams and tables) that define, in business terms and in technology terms, how an organization operates today, how it intends to operate in the future, and how it intends to invest in technology to transition from today’s operational environment to that of the future.

increasing the risk that modernization efforts will not adequately meet the organization’s needs.

- Updating workforce plans. The Army took a number of positive steps to address deficiencies in its workforce plans, including completing an initial assessment of its organizational structure in July 2010 after the Army IG found that Arlington was significantly understaffed. However, ANCP’s staffing requirements and business processes have continued to evolve, and these changes have made that initial workforce assessment outdated. Since the July 2010 assessment, officials have identified the need for a number of new positions, including positions in ANCP’s public-affairs office and a new security and emergency-response group. Additionally, Arlington has revised a number of its business processes, which could result in a change in staffing needs. Although ANCP has adjusted its staffing levels to address emerging requirements, its staffing needs have not been formally reassessed. Our prior work has demonstrated that this kind of assessment can improve workforce planning, which can enable an organization to remain aware of and be prepared for its current and future needs as an organization. ANCP officials have periodically updated Arlington’s organizational structure as they identify new requirements, and officials told us in January that they plan to completely reassess staffing within ANCP in the summer of 2012 to ensure that it has the staff needed to achieve its goals and objectives. Until this reassessment is completed and documented, ANCP lacks assurance that it has the correct number and types of staff needed to achieve its goals and objectives.

- Developing an organizational assessment program. Since 2009 ANCP has been the subject of a number of audits and assessments by external organizations that have reviewed many aspects of its management and operations, but it has not yet developed its own assessment program for evaluating and improving cemetery performance on a continuous basis. Both the Army IG and VA have noted the importance of assessment programs in identifying and enabling improvements of cemetery operations to ensure that cemetery standards are met. Further, the Army has emphasized the importance of maintaining an inspection program that includes a management tool to identify, prevent, or eliminate problem areas. At the time of our review, ANCP officials told us they were in the process of developing an assessment program and were adapting VA’s program to meet the needs of the Army’s national cemeteries. ANCP officials estimated in January that they will be ready to perform their first self-assessment in late 2012. Until ANCP institutes an assessment program that includes an ability to complete a self-assessment of operations and an external assessment by cemetery
subject-matter experts, it is limited in its ability to evaluate and improve aspects of cemetery performance.

- **Coordinating with key partners.** While ANCP has improved its coordination with other Army organizations, we found that it has encountered challenges in coordinating with key operational partners, such as the Military District of Washington, the military service honor guards, and Joint Base Myer-Henderson Hall.\(^{14}\) Officials from these organizations told us that communication and collaboration with Arlington have improved, but they have encountered challenges and there are opportunities for continued improvement. For example, officials from the Military District of Washington and the military service honor guards indicated that at times they have experienced difficulties working with Arlington’s Interment Scheduling Branch and provided records showing that from June 24, 2010, through December 15, 2010, there were at least 27 instances where scheduling conflicts took place.\(^{15}\) These challenges are due in part to a lack of written agreements that fully define how these operational partners will support and interact with Arlington. Our prior work has found that agencies can derive benefits from enhancing and sustaining their collaborative efforts by institutionalizing these efforts with agreements that define common outcomes, establish agreed-upon roles and responsibilities, identify mechanisms used to monitor and evaluate collaborative efforts, and enable the organizations to leverage their resources.\(^ {16}\) ANCP has a written agreement in place with Joint Base Myer-Henderson Hall, but this agreement does not address the full scope of how these organizations work together. Additionally, ANCP has drafted, but has not yet signed, a memorandum of agreement with the Military District of Washington. ANCP has not drafted memorandums of agreement with the military service honor guards.

\(^{14}\)The Military District of Washington coordinates all official ceremonies at Arlington, including wreath-laying ceremonies and state funerals. The military services provide burial honors for private funeral and memorial services, and the Army provides ceremonial support including the Sentinels at the Tomb of the Unknowns. Joint Base Myer-Henderson Hall, located adjacent to Arlington, provides numerous installation-support services to Arlington, including emergency services and ceremonial support such as facilities, bus transportation, and traffic control.

\(^{15}\)Scheduling conflicts included scheduling the wrong honor guard for a funeral and scheduling funerals during times that the honor guards had blocked off to enable them to meet their other responsibilities outside of Arlington.

despite each military service honor guard having its own scheduling procedure that it implements directly with Arlington and each service working with Arlington to address operational challenges. ANCP, by developing memorandums of agreement with its key operational partners, will be better positioned to ensure effective collaboration with these organizations and help to minimize future communication and coordination challenges.

- Developing a strategic plan. Although ANCP officials have been taking steps to address challenges at Arlington, at the time of our review they had not adopted a strategic plan aimed at achieving the cemetery’s longer-term goals. An effective strategic plan can help managers to prioritize goals; identify actions, milestones, and resource requirements for achieving those goals; and establish measures for assessing progress and outcomes. Our prior work has shown that leading organizations prepare strategic plans that define a clear mission statement, a set of outcome-related goals, and a description of how the organization intends to achieve those goals. Without a strategic plan, ANCP is not well positioned to ensure that cemetery improvements are in line with the organizational mission and achieve desired outcomes. ANCP officials told us during our review that they were at a point where the immediate crisis at the cemetery had subsided and they could focus their efforts on implementing their longer-term goals and priorities. In January, ANCP officials showed us a newly developed campaign plan. While we have not evaluated this plan, our preliminary review found that it contains elements of an effective strategic plan, including expected outcomes and objectives for the cemetery and related performance metrics and milestones.

- Developing written guidance for providing assistance to families. After the Army IG issued its findings in June 2010, numerous families called Arlington to verify the burial locations of their loved ones. ANCP developed a protocol for investigating these cases and responding to the families. Our review found that ANCP implemented this protocol, and we reviewed file documentation for a sample of these cases. In reviewing the assistance provided by ANCP when a burial error occurred, we found that ANCP’s Executive Director or Chief of Staff contacted the affected families. ANCP’s Executive Director—in consultation with cemetery officials and affected families—made

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decisions on a case-by-case basis about the assistance that was provided to each family. For instance, some families who lived outside of the Washington, D.C., area were reimbursed for hotel and travel costs. However, the factors that were considered when making these decisions were not documented in a written policy. In its June 2010 report, the Army IG noted in general that the absence of written policies left Arlington at risk of developing knowledge gaps as employees leave the cemetery. By developing written guidance that addresses the cemetery’s interactions with families affected by burial errors, ANCP could identify pertinent DOD and Army regulations and other guidance that should be considered when making such decisions. Also, with written guidance the program staff could identify the types of assistance that can be provided to families. In January, ANCP provided us with a revised protocol for both agency-identified and family member-initiated gravesite inquiries. The revised protocol provides guidance on the cemetery’s interactions with the next of kin and emphasizes the importance of maintaining transparency and open communication with affected families.

A transfer of jurisdiction for the Army’s two national cemeteries to VA is feasible based on historical precedent for the national cemeteries and examples of other reorganization efforts in the federal government. However, we identified several factors that may affect the advisability of making such a change, including the potential costs and benefits, potential transition challenges, and the potential effect on Arlington’s unique characteristics. In addition, given that the Army has taken steps to address deficiencies at Arlington and has improved its management, it may be premature to move forward with a change in jurisdiction, particularly if other options for improvement exist that entail less disruption. During our review, we identified opportunities for enhancing collaboration between the Army and VA that could leverage their strengths and potentially lead to improvements at all national cemeteries.

Transferring cemetery jurisdiction could have both benefits and costs. Our prior work suggests that government reorganization can provide an opportunity for greater effectiveness in program management and result in improved efficiency over the long-term, and can also result in short-
term operational costs. At the time of our review, Army and VA officials told us they were not aware of relevant studies that may provide insight into the potential benefits and costs of making a change in cemetery jurisdiction. However, our review identified areas where VA’s and the Army’s national cemeteries have similar, but not identical, needs and have developed independent capabilities to meet those needs. For example, each agency has its own staff, processes, and systems for determining burial eligibility and scheduling and managing burials. While consolidating these capabilities may result in long-term efficiencies, there could also be challenges and short-term costs.

Potential transition challenges may arise in transferring cemetery jurisdiction. Army and VA cemeteries have similar operational requirements to provide burial services for service members, veterans, and veterans’ family members; however, officials identified areas where the organizations differ and stated that there could be transition challenges if VA were to manage Arlington, including challenges pertaining to the regulatory framework, appropriations structure, and contracts. For example, Arlington has more restrictive eligibility criteria for in-ground burials, which has the result of limiting the number of individuals eligible for burial at the cemetery. If Arlington cemetery were to be subject to the same eligibility criteria as VA’s cemeteries, the eligibility for in-ground burials at Arlington would be greatly expanded.

Additionally, the Army’s national cemeteries are funded through a different appropriations structure than VA’s national cemeteries. If the Army’s national cemeteries were transferred to VA, Congress would have to choose whether to alter the funding structure currently in place for Arlington.

Other factors that may affect the advisability of transferring jurisdiction pertain to the potential effect on Arlington’s unique characteristics. These characteristics include the following:


Mission and vision statements. The Army and VA have developed their own mission and vision statements for their national cemeteries that differ in several ways. Specifically, VA seeks to be a model of excellence for burials and memorials, while Arlington seeks to be the nation’s premier military cemetery.

Military honors provided to veterans. The Army and VA have varying approaches to providing military funeral honors. VA is not responsible for providing honors to veterans, and VA cemeteries generally are not involved in helping families obtain military honors from DOD. In contrast, Arlington provides a range of burial honors depending on whether an individual is a service member killed in action, a veteran, or an officer.

Ceremonies and special events. Arlington hosts a large number of ceremonies and special events in a given year, some of which may involve the President of the United States as well as visiting heads of state. From June 10, 2010, through October 1, 2011, Arlington hosted more than 3,200 wreath-laying ceremonies, over 70 memorial ceremonies, and 19 state visits, in addition to Veterans Day and Memorial Day ceremonies, and also special honors for Corporal Frank Buckles, the last American servicemember from World War I. VA officials told us that their cemeteries do not support a similar volume of ceremonies, and as a result they have less experience in this area than the Army.

During our review, we found that there are opportunities to expand collaboration between the Army and VA that could improve the efficiency and effectiveness of these organizations’ cemetery operations. Our prior work has shown that achieving results for the nation increasingly requires that federal agencies work together, and when considering the nation’s long-range fiscal challenges, the federal government must identify ways to deliver results more efficiently and in a way that is consistent with its limited resources. Since the Army IG issued its findings in June 2010, the Army and VA have taken steps to partner more effectively. The Army’s hiring of several senior VA employees to help manage Arlington has helped to foster collaboration, and the two agencies signed a memorandum of understanding that allows ANCP employees to attend classes at VA’s National Training Center.

However, the Army and VA may have opportunities to collaborate and avoid duplication in other areas that could benefit the operations of either or both cemetery organizations. For example, the Army and VA are upgrading or redesigning some of their core information technology systems supporting cemetery operations. By continuing to collaborate in this area, the agencies can better ensure that their information-technology systems are able to communicate, thereby helping to prevent operational challenges stemming from a lack of compatibility between these systems in the future. In addition, each agency may have specialized capabilities that it could share with the other. VA, for example, has staff dedicated to determining burial eligibility, and the Army has an agency that provides geographic-information-system and global-positioning-system capabilities—technologies that VA officials said that they are examining for use at VA’s national cemeteries.

While the Army and VA have taken steps to improve collaboration, at the time of our review the agencies had not established a formal mechanism to identify and analyze issues of shared interest, such as process improvements, lessons learned, areas for reducing duplication, and solutions to common problems. VA officials indicated that they planned to meet with ANCP officials in the second quarter of fiscal year 2012, with the aim of enhancing collaboration between the two agencies. Unless the Army and VA collaborate to identify areas where the agencies can assist each other, they could miss opportunities to take advantage of each other’s strengths—thereby missing chances to improve the efficiency and effectiveness of cemetery operations—and are at risk of investing in duplicative capabilities.

The success of the Army’s efforts to improve contracting and management at Arlington will depend on continued focus in various areas. Accordingly, we made a number of recommendations in our December 2011 reports. In the area of contracting, we recommended that the Army implement a method to track complete and accurate contract data, ensure that support agreements clearly identify roles and responsibilities for contracting, and determine the number and skills necessary for contracting staff. In its written comments, DOD partially concurred with these recommendations, agreeing that there is a need to take actions to address the issues we raised, but indicating that our recommendations did not adequately capture Army efforts currently underway. We believe our report reflects the significant progress made by Arlington and that implementation of our recommendations will help to institutionalize the positive steps taken to date.
With regard to our recommendation to identify and implement a method to track complete and accurate contact data, DOD noted that Arlington intends to implement, by April 2012, a methodology based on an electronic tool which is expected to collect and reconcile information from a number of existing data systems. Should this methodology consider the shortcomings within these data systems as identified in our report, we believe this would satisfy our recommendations.

DOD noted planned actions, expected for completion by March 2012 that, if implemented, would satisfy the intent of our other two recommendations.

With regard to other management challenges at Arlington, we recommended that the Army implement its enterprise architecture and reassess ongoing and planned information-technology investments; update its assessment of ANCP’s workforce needs; develop and implement a program for assessing and improving cemetery operations; develop memorandums of understanding with Arlington’s key operational partners; develop a strategic plan; and develop written guidance to help determine the types of assistance that will be provided to families affected by burial errors. DOD fully agreed with our recommendations that the Army update its assessment of ANCP’s workforce needs and implement a program for assessing and improving cemetery operations. DOD partially agreed with our other recommendations. In January, ANCP officials provided us with updates on its plans to take corrective actions, as discussed in this statement.

With regard to implementing an enterprise architecture, DOD stated that investments made to date in information technology have been modest and necessary to address critical deficiencies. We recognize that some vulnerabilities must be expeditiously addressed. Nevertheless, our prior work shows that organizations increase the risk that their information technology investments will not align with their future operational environment if these investments are not guided by an approved enterprise architecture.

Regarding its work with key operational partners, DOD stated that it recognizes the value of establishing memorandums of agreement and noted the progress that the Army has made in developing memorandums of agreement with some of its operational partners. We believe that the Army should continue to pursue and finalize agreements with key operational partners that cover the full range of areas where these organizations must work effectively together.

With regard to a strategic plan, DOD stated that is was in the process of developing such a plan. As discussed previously, ANCP officials in
January showed us a newly developed campaign plan that, based on our preliminary review, contains elements of an effective strategic plan. Regarding written guidance on the factors that the Executive Director will consider when determining the types of assistance provided to families affected by burial errors, DOD stated that such guidance would limit the Executive Director's ability to exercise leadership and judgment to make an appropriate determination. We disagree with this view. Our recommendation does not limit the Executive Director's discretion, which we consider to be an essential part of ensuring that families receive the assistance they require in these difficult situations. Our recommendation, if implemented, would improve visibility into the factors that guide decision-making in these cases.

Finally, we recommended that the Army and VA implement a joint working group or other such mechanism to enable ANCP and VA’s National Cemetery Administration to collaborate more closely in the future. Both DOD and VA concurred with this recommendation. As noted, VA stated that a planning meeting to enhance collaboration is planned for the second quarter of 2012.

Chairman McCaskill, Ranking Member Portman, and Members of the Subcommittee, this completes our prepared statement. We would be pleased to respond to any questions that you may have at this time.

For questions about this statement, please contact Brian Lepore, Director, Defense Capabilities and Management, on (202) 512-4523 or leporeb@gao.gov or Belva Martin, Director, Acquisition and Sourcing Management, on (202) 512-4841 or martinb@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this testimony. Individuals who made key contributions to this testimony include Tom Gosling, Assistant Director; Brian Mullins, Assistant Director; Kyler Arnold; Russell Bryan; George M. Duncan, Kathryn Edelman; Julie Hadley; Kristine Hassinger; Lina Khan; and Alex Winograd.
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