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ARLINGTON
NATIONAL
CEMETERY

Management
Improvements Made,
but a Strategy Is
Needed to Address
Remaining Challenges

U.S. Government Accountability Office



YEARS 1921-2011

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Why GAO Did This Study

Arlington National Cemetery (Arlington) contains the remains of more than 330,000 military service members, family members, and others. In June 2010, the Army Inspector General identified problems at the cemetery, including deficiencies in management, burial errors, and a failure to notify next of kin of errors. In response, the Secretary of the Army assigned new leadership for the cemetery and issued guidance to address deficiencies. The Executive Director, Army National Cemeteries Program (ANCP), is responsible for overseeing operations at Arlington. In response to Public Law 111-339, GAO assessed (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 affecting the feasibility and advisability of transferring jurisdiction for the Army's national cemeteries to the Department of Veterans Affairs (VA). GAO analyzed Army guidance, records, plans, and other documentation and interviewed knowledgeable Army and VA officials, among other steps.

What GAO Recommends

GAO recommends that Arlington implement actions relating to information-technology planning, workforce planning, assessments of operations, and coordination; develop a strategic plan; and develop written guidance for assisting families. Additionally, GAO recommends that the Army and VA institutionalize a mechanism for collaboration. In written comments on a draft of this report, DOD and VA generally agreed with GAO's recommendations.

View [GAO-12-105](#). For more information, contact Brian J. Lepore at (202) 512-4523 or leporeb@gao.gov.

ARLINGTON NATIONAL CEMETERY

Management Improvements Made, but a Strategy Is Needed to Address Remaining Challenges

What GAO Found

The Army has taken positive steps to address management deficiencies at Arlington and has implemented improvements across a range of areas. However, GAO identified opportunities to build upon these improvements. Specifically, GAO found that ANCP: (1) has invested in information-technology improvements and has begun projects to further enhance capabilities, but is not yet basing its investments on an enterprise architecture, or modernization blueprint, that could help ensure the planned investments will meet the organization's needs; (2) has taken steps to improve its workforce planning, but its plans were based on an incomplete understanding of ANCP's requirements and outdated business processes that have since been revised, with the result that ANCP lacks an updated and validated workforce structure; (3) is in the initial stages of developing a program for assessing and improving cemetery operations, but until ANCP completes this program, it may be limited in its ability to evaluate and improve aspects of cemetery performance; and (4) has improved its coordination with other Army organizations, but is experiencing challenges coordinating with some operational partners due in part to a lack of written agreements. Finally, because ANCP officials have focused on addressing the immediate crisis at Arlington, they have not yet developed a strategic plan aimed at prioritizing and achieving long-term goals. Without a strategic plan, ANCP's actions may not be well coordinated and its resources may be used ineffectively.

ANCP has a process to verify burial locations when requested to do so by a family. GAO collected records for 1,194 cases that ANCP concluded did not have burial discrepancies and drew a generalizable sample of 60 cases to evaluate ANCP's implementation of its burial verification process. GAO's review found that ANCP implemented this process, and did not find documentation discrepancies pertaining to burial locations. GAO found documentation discrepancies for two cases pertaining to decedents' personal information and could not determine from the records how these discrepancies were addressed. In cases where a burial error occurred, 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 decisions on a case-by-case basis about the assistance provided to each family. Confirmed errors were fixed by the cemetery based on the next-of-kin's wishes. ANCP has not developed written guidance that identifies the factors ANCP's Executive Director considers when assisting families in these instances. Written guidance can improve families' and policymakers' visibility into ANCP's decision making in these circumstances.

A transfer of jurisdiction for the Army's two national cemeteries to VA is feasible, but GAO identified several factors that may affect the advisability of making this change, such as potential costs and benefits, transition challenges, and the effect on Arlington's unique characteristics. In addition, given the improvements the Army has made and continues to make at Arlington, it may be premature to transfer jurisdiction for these cemeteries to VA if other changes can achieve similar results or improve operations. For example, GAO identified opportunities where enhanced collaboration between the Army and VA may improve operations with less disruption. However, the Army and VA have not established a formal mechanism for collaborating and therefore could miss opportunities to improve the efficiency and effectiveness of cemetery operations.

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Abbreviations

ANCP	Army National Cemeteries Program
Arlington	Arlington National Cemetery
Army IG	Army Inspector General
DOD	Department of Defense
VA	Department of Veterans Affairs

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G A O

Accountability * Integrity * Reliability

United States Government Accountability Office
Washington, DC 20548

December 15, 2011

Congressional Committees

The Army's management of Arlington National Cemetery (Arlington) has come under scrutiny following the discovery of burial errors and the identification of serious management deficiencies affecting cemetery operations. Established during the Civil War, Arlington contains the remains of more than 330,000 military service members, family members, and other individuals, including two U.S. Presidents. Arlington conducts an average of 27 funerals each day, hosts hundreds of ceremonies throughout the year, and has approximately 4 million visitors annually.

In July 2009, a news website began publishing a series of articles claiming that Arlington was being mismanaged and that human remains had been improperly buried. On July 23, 2009, the Army began to investigate these reports, and in August 2009 the Secretary of the Army directed the Army Inspector General (Army IG) to review the cemetery's management and operations. The Army IG's review was subsequently broadened in November 2009 to address the Secretary of the Army's concerns regarding information-assurance¹ and contracting at Arlington. In June 2010, the Army IG reported 76 findings and made 101 recommendations for corrective action.² The report recommended that any improvements made to correct deficiencies at Arlington also should be made, where applicable, at the Army's other national cemetery, the Soldiers' and Airmen's Home National Cemetery in Washington, D.C.³ The identified deficiencies covered a span of issues, including cemetery policies and procedures, management and training, command structures,

¹Information-assurance refers to measures that defend and protect information and information systems by ensuring their confidentiality, integrity, authenticity, availability, and utility.

²U.S. Army, Inspector General Agency, *Special Inspection of Arlington National Cemetery Final Report* (Washington, D.C.: June 2010).

³The Soldiers' and Airmen's Home National Cemetery was opened in 1861 after the Board of Governors of the Soldiers' Home (now the Armed Forces Retirement Home) granted permission to use a portion of the home's land to create a cemetery. As of July 2011, the Soldiers' and Airmen's Home National Cemetery had over 13,000 gravesites in use with approximately 100 gravesites still available. The cemetery conducts an average of one funeral every six weeks.

information-assurance compliance, and contracting. In a separate Army IG investigation, prompted by alleged improprieties, inspectors also documented burial errors, found discrepancies between burial maps and gravesites, and reported that cemetery officials sometimes had failed to notify the next of kin when a burial error was identified.⁴

After the Army IG's inspection findings were released, the Secretary of the Army assigned new leadership to Arlington and issued Army Directive 2010-04 requiring a number of changes to address the identified deficiencies and improve cemetery operations.⁵ Among these changes was the establishment of a new position of Executive Director for the Army National Cemeteries Program (ANCP), who reports directly to the Secretary of the Army and is responsible for overseeing operations at Arlington and the Soldiers' and Airmen's Home National Cemetery.

In the fall of 2010, cemetery personnel identified additional burial problems at Arlington that had occurred under the previous management team, including the interment of eight sets of cremated remains in a single grave marked with a headstone for an unknown service member, increasing concern about the scope of remaining problems at Arlington. In December 2010, Congress passed Public Law 111-339, requiring several reports on the management of Arlington. Specifically, the Act directed the Secretary of the Army to provide annual reports to Congress on the implementation of Army Directive 2010-04, and on Arlington's practices for informing and assisting families of individuals buried at Arlington regarding procedures to detect and correct burial errors. The Secretary of the Army issued his first report in September 2011.⁶ The Act also directed the Secretary to submit a report that provides an accounting of gravesites at Arlington and a plan for implementing remedial actions. That report is due in December 2011.

In addition, the Act directed us to review management and oversight of Arlington and its contracts, and to provide a report to Congress not later

⁴U.S. Army, Inspector General Agency, *Report of Investigation* (Washington, D.C.: June 2010).

⁵Army Directive 2010-04, *Enhancing the Operations and Oversight of the Army National Cemeteries Program* (June 10, 2010).

⁶U.S. Army, *Report to Congress on Implementation of Army Directive on Army National Cemeteries Program* (September 2011).

than December 22, 2011. In response to the Act, this report addresses management issues affecting Arlington. Specifically, this report provides an assessment of (1) the Army's efforts to address identified management deficiencies and (2) the Army's process for providing information and assistance to families regarding efforts to detect and correct burial errors. The Act also directed us to provide an assessment of potentially transferring all or a portion of jurisdiction for Arlington and the Soldiers' and Airmen's Home National Cemetery from the Department of the Army to the Department of Veterans Affairs (VA). In response to this section of the Act, our report identifies factors that may affect the feasibility or advisability of transferring jurisdiction, as well as issues related to collaboration between the two departments. The Act also directed us to review contract management and oversight at Arlington, and we are reporting on these issues concurrently in a second report.⁷

To assess the Army's efforts to address identified management deficiencies, we reviewed the Army IG's June 2010 report, subsequent related studies conducted by Army organizations, and the results of two follow-up inspections completed by the Army IG in January 2010⁸ and September 2011.⁹ We obtained documents from and interviewed knowledgeable officials at ANCP and other Army organizations to assess the extent to which the Army had addressed management deficiencies, including the Actions the Army had taken to implement Army Directive 2010-04. In the course of our audit work, we developed information on remaining management challenges related to the deficiencies that had been identified.

To assess the information and assistance provided to families regarding efforts to detect and correct burial errors, we reviewed the Army's process for verifying burial information when requested by family members. We were provided a spreadsheet from ANCP that consisted of 1,226

⁷GAO, *Arlington National Cemetery: Additional Actions Needed to Continue Improvements in Contract Management*, [GAO-12-99](#) (Washington, D.C.: Dec. 15, 2011).

⁸In January 2010 the Army Inspector General Agency completed a 6-month interim review of the corrective actions being taken by ANCP. This review culminated in a set of briefing slides documenting the progress made in addressing the issues identified in the June 2010 inspection report.

⁹U.S. Army, Inspector General Agency, *Inspection of the Army National Cemeteries Program & Arlington National Cemetery* (Washington, D.C.: Sept. 16, 2011).

individual burial verification requests. We assessed the reliability of these data and determined that they were sufficiently reliable to select a generalizable sample of 60 cases, which we used to evaluate how the Army implemented its burial verification process. We analyzed file documentation for these 60 cases. We also reviewed files and interviewed ANCP officials pertaining to serious known burial errors in order to ascertain the assistance provided to affected families.¹⁰

To identify factors that may affect the feasibility or advisability of transferring jurisdiction for the Army's national cemeteries to VA, we reviewed the legislative history of the National Cemeteries Act of 1973,¹¹ which transferred most Army-managed cemeteries to VA with the exception of Arlington and the Soldiers' and Airmen's Home National Cemetery, and a related report prepared in 1974 for Congress by the Veterans Administration (now the Department of Veterans Affairs), in conjunction with the Department of Defense (DOD).¹² We obtained and evaluated information on the extent to which factors that the Act and the joint report identified at that time for retaining Army jurisdiction for these two national cemeteries were still relevant today. We also reviewed prior work by GAO and other studies on the purposes of reorganizing federal government functions, as well as examples where this has happened previously. We obtained pertinent documents and interviewed officials from the Army and VA's National Cemetery Administration, including the Secretary of the Army and VA's Under Secretary for Memorial Affairs, about the feasibility and advisability of transferring jurisdiction and opportunities for further collaboration. Our scope and methodology is discussed further in appendix I.

We conducted this performance audit from March 2011 to December 2011, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to

¹⁰We did not review cases related to the interment of eight sets of cremated remains in a single grave. These cases were under criminal investigation by the Army at the time of this review.

¹¹Pub. L. No. 93-43 (1973).

¹²Veterans Administration, *National Cemetery System Study* (Washington, D.C.: Jan. 21, 1974). According to a transmittal letter submitted with the study by the Administrator of VA, the section of the study addressing Arlington was developed in conjunction with the Secretary of Defense and represents the agencies' joint recommendations as directed by Section 3(b) of the National Cemeteries Act of 1973.

obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

In 1864, the Secretary of War established Arlington National Cemetery by designating the Arlington House and 200 adjoining acres as a military cemetery. The Army Quartermaster General oversaw operations at Arlington from 1864 to 1974.

Congress passed the National Cemeteries Act of 1973 after determining that there could be efficiencies from consolidating the management of military cemeteries. The Act transferred jurisdiction and control of the majority of the nation's military cemeteries from the military departments to VA and created within VA a national cemetery system, now known as the National Cemetery Administration.¹³ Congress decided to leave two national cemeteries—Arlington and the Soldiers' and Airmen's Home National Cemetery—under the Army's jurisdiction. Among other reasons cited for this decision was Arlington's status as a national and military shrine. Nevertheless, the Act required that DOD and VA complete a joint study to assess the advisability of shifting jurisdiction of Arlington to VA. The study, released in 1974, concluded that the Army should retain control of Arlington.

Following the reorganization of the nation's military cemeteries, responsibility for managing the Army's two national cemeteries shifted several times within the Army. From 1974 through 1986, the Army's Deputy Chief of Staff for Personnel was responsible for the cemeteries. In 1986, the Army assigned management for the cemeteries to the Military District of Washington. In October 2004, the Army issued General Order 13, placing overall supervision for the cemeteries with the Under Secretary of the Army and specified that several Army agencies would continue to have roles in support of the cemeteries. The Commander of the Military District of Washington continued to have primary responsibility for overseeing cemetery operations.

¹³The National Cemetery Administration currently maintains nearly 3.1 million gravesites at 131 national cemeteries in 39 states and Puerto Rico.

When the Army IG inspection findings were released in June 2010, the Secretary of the Army also issued Army Directive 2010-04, which stipulated the measures the Army intended to take to address the findings and recommendations included in the Army IG report. In addition to reassigning responsibility for these cemeteries to a newly established position of Executive Director, ANCP, the Secretary also directed the establishment of additional oversight bodies: the Army National Cemeteries Advisory Commission and the Provisional Oversight Group. The advisory commission was charged with monitoring cemetery operations and providing an annual report to the Secretary of the Army with updates on Arlington's progress and recommendations for improvement. The Provisional Oversight Group, consisting of Army headquarters staff, was directed to provide support to the Executive Director in performing duties and responsibilities effectively at Arlington.

Army Has Taken Positive Steps to Address Deficiencies at Arlington and Would Benefit from Implementing Additional Actions and a Strategic Plan

The Army has taken positive steps to address identified management deficiencies and has implemented improvements across a broad range of areas at Arlington. Nevertheless, we identified remaining management challenges in four areas—information-technology investments, workforce planning, assessments of cemetery operations, and coordination with operational partners. Additionally, because Army officials generally have focused on addressing more-immediate problems, they have not adopted a strategic plan to prioritize and achieve long-term goals for Arlington.

Arlington, Assisted by Other Army Organizations, Has Been Addressing Identified Management Deficiencies

Our review showed that ANCP, with support from senior Army leadership and assistance from other Army organizations, has taken positive steps to address management deficiencies that were identified in the Army IG's June 2010 report. These steps include implementing actions that were required by Army Directive 2010-04. In its follow-up inspection completed in September 2011, the Army IG found that ANCP was systematically correcting management deficiencies the Army IG had previously identified. Our analysis supports this assessment and shows that ANCP has improved management across a broad range of areas. For example, we found improvements in, among other areas, Arlington's procedures for accountability over remains, its ability to provide information-assurance, and its capability to respond to the public and to families' inquiries. We also noted the steps taken to date to establish an Army National

Cemeteries Advisory Commission. Each of these areas of improvement is discussed in more detail below:

- ANCP has taken steps to improve accountability over remains by enhancing chain-of-custody procedures. Chain-of-custody entails maintaining positive identification of casketed or cremated remains from the time they arrive at Arlington until they are secured in their final resting place. In its June 2010 report, the Army IG found a general lack of written policies and procedures, which impeded Arlington's effectiveness. Current cemetery leadership has updated and documented Arlington's chain-of-custody procedures to include multiple independent verifications by cemetery staff members; decedent information tracked through a combination of the daily schedule, electronic databases, and tags affixed to urns and caskets entering Arlington; and improved training for supervisory staff and contracting officers' technical representatives. (The new chain-of-custody procedures are described in more detail in app. II.) These improvements, if implemented correctly and consistently, should reduce the probability that burial errors will take place at Arlington. Moreover, they should enable cemetery employees to quickly identify and correct burial errors when they occur. Under the new procedures, if at any point a burial error is identified, cemetery staff members are required to immediately report the error to the ANCP Chief of Staff and Executive Director by means of an encrypted e-mail containing specific information about the incident.¹⁴
- Our review found that ANCP has improved its ability to provide information-assurance by developing a service-level agreement with an Army organization with specialized expertise in this area. In the June 2010 report, the Army IG's recommendations regarding information-assurance constituted about half of the total recommendations (57 of 101). For example, the Army IG found that Arlington had not developed critical planning documents to protect data in the scheduling system, which is ANCP's critical business function, exposing it to a risk of total loss of data. In its follow-up review in 2011, the Army IG found that ANCP had addressed these and other deficiencies by developing a strong relationship with the Army Information Technology Agency, which has assumed

¹⁴Department of the Army, Army National Cemeteries Program, *Policy Memorandum: Executive Director's Critical Information Requirements* (Arlington, Va.: Apr. 29, 2011).

responsibility for functions such as backup and recovery services, application development and maintenance, and desktop support; consequently, Arlington was complying with the Army's information-assurance standards. Information we obtained from information-technology officials at Arlington, the Army Information Technology Agency, and the Army's Office of the Chief Information Officer showed that the Army's actions to address information-assurance deficiencies have resulted in improvements.

- ANCP has increased its capability to respond to the public and to families by establishing a call center and a system for tracking inquiries. A dedicated telephone number was initially established by Arlington to coincide with the release of the June 2010 Army IG report in anticipation of increased public concerns and demand for information, including requests to verify the burial locations of loved ones. In December 2010, a call center operated by the Army Information Technology Agency assumed responsibility for these calls. The call center is also able to address general information inquiries, while allowing ANCP to focus on such tasks as scheduling burials and determining eligibility for interment at Arlington. The call center allows Arlington officials to track each incoming inquiry to its resolution, and provides useful metrics to monitor and evaluate performance in addressing public concerns. For example, the call center is able to track each case by category (e.g., scheduling, burial eligibility, or general request) and provide a list of outstanding cases. According to data provided by Army officials, the call center handles more than 1,500 calls per week and resolves a majority of incoming cases during the first call.
- The Army has taken steps to establish the Army National Cemeteries Advisory Commission as directed by the Secretary of the Army in Army Directive 2010-04. In September 2010, ANCP filed a charter for the commission in the Federal Register.¹⁵ According to the approved charter, the commission is to provide the Secretary of Defense, through the Secretary of the Army, independent advice and recommendations on ANCP regarding issues such as operations, management, and administration of the Army's national cemeteries, including long-term strategic-planning efforts, resource allocation, and other matters the commission elects to consider. The commission will

¹⁵75 Fed. Reg. 59235 (Sept. 27, 2010).

consist of nine members who will be selected from three organizations—seven by the Army, one by VA, and one by the American Battle Monuments Commission.¹⁶ According to ANCP officials, eight of the nine commission nominees had been approved for appointment by the Secretary of Defense as of September 7, 2011. Senior Army officials said that the commission will be asked to address issues that have long-term implications for the functioning of Arlington, such as burial-eligibility requirements and potential ways to extend Arlington’s ability to provide first-committal burials.

While ANCP has taken a number of positive steps to address management deficiencies and implement improvements, officials told us that they are aware of additional areas for continued improvement. These areas include completing ongoing actions to fully address all of the deficiencies identified by the Army IG and implementing additional initiatives to improve operations, such as continuing to document standard operating procedures, and continuing to improve the training and development of staff. In a concurrently issued report, we also identified actions needed to continue the improvements that have been made pertaining to Arlington’s management and oversight of contracts.¹⁷

An Enterprise Architecture to Guide Information-Technology Investments and Minimize Risk Has Not Yet Been Completed

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. In the June 2010 report, the Army IG found that Arlington did not leverage modern technologies and did not have qualified internal personnel to oversee its information-technology requirements. In response, the Secretary of the Army directed the Army Chief Information Officer to evaluate the information-technology systems and applications in use at Arlington. The Army Chief Information Officer, in a July 2010

¹⁶The American Battle Monuments Commission, established in 1923, administers, operates, and maintains on foreign soil 24 permanent American burial grounds, and 25 separate memorials, monuments, and markers, including 3 memorials in the United States. Presently, there are 124,909 American war dead interred in these cemeteries.

¹⁷In [GAO-12-99](#) we found that while the Army has taken a number of steps to provide for more-effective management and oversight of contracts, additional actions are needed to better track complete data on contracts, ensure that current and future agreements with organizations supporting Arlington clearly identify roles and responsibilities for contracting, and determine the number and skills necessary for contracting support staff.

report,¹⁸ recommended that Arlington implement information-technology improvements in multiple areas such as scheduling-system upgrades, records backup, network management, and disaster recovery.

After arriving in June 2010, the new ANCP leadership team implemented information-technology improvements to correct existing problems. These improvements were made in conjunction with addressing the information-assurance deficiencies discussed earlier. For example, ANCP enhanced its scheduling system; eliminated over 300 system deficiencies; moved hosting of the system off-site to the Army Information Technology Agency; and provided access to funeral schedules to cemetery stakeholders such as the military services' honor guards, the Military District of Washington, and the Joint Staff. Further, ANCP has worked with VA to improve compatibility between its systems and VA's Burial Operations Support System.¹⁹ ANCP is also upgrading its scheduling capability by fielding a geospatial information system, which will enable it to assign gravesites electronically instead of using paper maps. This project is currently in process and is expected to be completed in February 2012. The geospatial mapping data will also be integrated into a public application for visitors at Arlington. ANCP also digitized more than 230,000 paper gravecard records and 280,000 paper records of interment.

ANCP officials told us they have begun to further enhance the cemetery's information-technology capabilities. For example, ANCP officials said they are upgrading the physical security and access controls of the cemetery, which entails investments in communication capability, video surveillance, and electronic entry systems. However, these investments, as well as other planned improvements, are not yet guided by an enterprise architecture²⁰—or modernization blueprint—that is intended to ensure

¹⁸Department of the Army, Chief Information Officer/G6, *Assessment of and Recommendations to Improve Implementation of Information Technology at Arlington National Cemetery* (Washington, D.C.: July 2010).

¹⁹VA uses this system to document veterans' eligibility for burial, schedule committal services, and order headstones. The Army also uses this system to order headstones for its national cemeteries.

²⁰An 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.

alignment with the cemetery's future operational environment. GAO's experience has shown that developing an enterprise architecture to help align an organization's future operational environment with its information-technology systems can help minimize risk. Pursuing information-technology improvements without an architecture to guide investments can result in systems that are duplicative, poorly integrated, and unnecessarily costly to maintain and interface.²¹

ANCP officials recognize the need for this type of architecture and have established a project charter with the Army Information Technology Agency to address this need. The architecture is planned to identify the operational policies, current business and system processes, desired end-state business and system processes, and a transition strategy to achieve the desired end state. The project charter calls for the architecture to be completed by April 2012.²² Until the architecture is completed, Arlington lacks assurance that information-technology investments will be aligned with its future operational environment, increasing the risk that modernization efforts will not adequately meet the organization's needs.

Workforce Plans Have Not Been Updated to Reflect Changes in Business Processes and Staffing Requirements

ANCP has taken positive steps to address deficiencies in its workforce plans. However, an initial assessment of Arlington's workforce, completed in July 2010, was based on an understanding of ANCP's staffing requirements and business processes that have subsequently been updated and revised. Our prior work has demonstrated that effective workforce planning can enable an organization to remain aware of and be prepared for its current and future needs as an organization. To be effective, workforce plans should be linked to an organization's strategic goals and objectives and enable the organization to determine the size of its workforce and its organizational structure.²³

In the June 2010 report, the Army IG found problems in Arlington's management structure and staffing levels, two areas that organizations

²¹GAO, *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, [GAO-11-318SP](#) (Washington, D.C.: Mar. 1, 2011).

²²According to Army officials, the expected completion date has been moved to May 2012.

²³GAO, *A Model of Strategic Human Capital Management*, [GAO-02-373SP](#) (Washington, D.C.: March 2002).

typically address when developing their workforce plans. Specifically, the Army IG found that the management structure and staffing levels were not sufficient to efficiently accomplish the organization's mission. To address these issues, the Secretary of the Army included a requirement in Army Directive 2010-04 that the U.S. Army Manpower Analysis Agency and U.S. Army Force Management Support Agency evaluate Arlington's workforce structure. In an assessment completed in July 2010,²⁴ the agencies identified a lack of human-capital planning, including a significant shortfall in staff needed to perform ANCP's mission. One result of this shortfall was that cemetery employees often performed functions outside of their responsibilities and expertise since there were too few qualified staff members to address Arlington's requirements. The July 2010 assessment recommended a total workforce of 159 required positions, representing an increase of 57 required positions from the prior requirement of 102 (a 56 percent increase) and recommended revisions in ANCP's workforce structure, which were documented in a table of distribution and allowances.²⁵ ANCP has taken steps to fill new positions that were identified in the assessment. As of October 10, 2011, ANCP had increased the total number of cemetery staff to 142 employees and was continuing to hire new staff.

Senior ANCP officials recognized that the July 2010 assessment—as documented in the table of distribution and allowances—does not accurately reflect the organization's staffing requirements because staffing needs have continued to evolve. Since ANCP was reorganized, officials have identified a number of new positions that were not documented on the table of distribution and allowances. For example, ANCP officials determined there was a need for additional staff in ANCP's public-affairs office. ANCP officials also identified the need for additional staff to develop a security and emergency-response capability at Arlington. These emerging requirements have led officials to identify a need for 42 positions beyond the 159 documented in the July 2010 table of distribution and allowances, resulting in a total estimated requirement of 201 staff. Additionally, ANCP officials noted that the assessment that

²⁴Department of the Army, Office of the Assistant Secretary for Manpower and Reserve Affairs, *Executive Report—Organizational, Manpower and Equipment Study of the Army National Cemeteries* (Washington, D.C.: July 23, 2010).

²⁵For certain organizations within the Army, a table of distribution and allowances is an authorization document that prescribes the organizational structure and the personnel and equipment requirements and authorizations to perform a specific mission.

resulted in the July 2010 table of distribution and allowances was developed based on the business processes in place at that time. However, many of those processes have been revised or are currently being revised by ANCP officials. For example, since the July 2010 assessment, Arlington has implemented new chain-of-custody procedures, increased the number of days it provided burial services from 5 days to 6 days per week, and employed new equipment into operations. While Arlington officials said they have been able to absorb these changes with their current staff levels, Arlington is continuing to develop and document its business processes. These efforts could result in a change in staffing needs.

Although ANCP has adjusted its staffing levels to address emerging requirements as they are identified, its staffing needs have not been formally reassessed by the U.S. Army Manpower Analysis Agency and U.S. Army Force Management Support Agency. While these agencies have supported ANCP as it evaluates these emerging requirements, they have not completed a comprehensive reassessment of ANCP's workforce structure given the changes to business processes and staff requirements that have been implemented since July 2010. Until such a reassessment is completed and documented in a revised table of distribution and allowances, ANCP will lack a validated workforce structure linking its staffing requirements to its business processes, goals, and objectives.

ANCP is in the Initial Phases of Developing an Assessment Program

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. ANCP officials have expressed interest in establishing their own assessment program for evaluating and improving cemetery performance, and they were in the initial stages of developing this program at the time of our review. In the June 2010 report, the Army IG found that Arlington lacked a formal program for self-assessment, external assessment, and feedback from families. The Army IG further stated that the absence of this program deprived the Army of the opportunity to ensure that cemetery standards were met. In addition, Army inspection guidance discusses the need for an organizational inspection program that includes a management tool to identify, prevent, or eliminate problem areas.²⁶ VA's National Cemetery Administration

²⁶Army Regulation 1-201, *Army Inspection Policy* (Apr. 4, 2008).

requires that all its national cemeteries participate in an organizational assessment and improvement program that entails self-assessment of operational performance, progress in achieving strategic goals, and stakeholder feedback against a set of standards. It also entails site visits by an assessment team that validates the self-assessment results and reports any other findings identified through its review.²⁷ Consequently, VA is in a position where it can make improvements as issues are identified through its assessment program.

ANCP officials told us they were in the early stages of developing an assessment program and were in the process of adapting VA's program to meet the needs of the Army's national cemeteries. As part of this effort, ANCP has sent three of its staff members to attend VA training on performing cemetery assessments. ANCP officials estimated that they will be ready to perform their first self-assessment sometime in 2012. ANCP officials recognized, however, that some aspects of the VA program, when applied at Arlington, will need to be changed to meet the specific needs of ANCP. While much of VA's program is applicable to Arlington, there are aspects of the cemetery's operations that are largely outside of VA's experiences and that VA's organizational assessment and improvement program is consequently not designed to evaluate. For example, VA's program does not assess its national cemeteries' performance with respect to ceremonial events or tourism.²⁸ Additionally, ANCP officials said that aspects of VA's assessment program may need to be reconciled, and adjusted to comply, with Army guidance regarding organizational inspections. ANCP officials stated that they would address these issues as they develop the assessment program.

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 may be limited in its ability to evaluate and improve aspects of cemetery performance. For example, as discussed earlier in this report, ANCP has implemented new chain-of-custody procedures to improve accountability over remains. An

²⁷Department of Veterans Affairs, National Cemetery Administration, *Organizational Assessment and Improvement Program* (October 2009).

²⁸While VA's organizational assessment and improvement program does not include performance measures for evaluating these areas, VA's cemeteries complete after-action reports for ceremonies during large national holidays and other significant events that can be used to improve performance.

assessment program, if implemented, could evaluate the implementation of these procedures, provide assurance that the procedures are being followed, and identify any needed enhancements.

ANCP Faces Some Challenges in Coordinating with Key Partners

ANCP relies on multiple stakeholders to execute its mission and has enhanced its interactions with Army organizations. However, we found that there are challenges in coordinating with some key operational partners—the Military District of Washington, the military service honor guards, and Joint Base Myer-Henderson Hall. These challenges are due in part to a lack of written agreements that fully define how these partners will support and interact with Arlington.

In its June 2010 inspection report, the Army IG found that Arlington had not developed memorandums of understanding documenting procedures in working with cemetery stakeholders, but rather relied on the experience of mid-level and senior management. Our prior work has found that agencies can derive benefits by enhancing and sustaining their collaborative efforts through practices such as defining common outcomes, establishing agreed-upon roles and responsibilities, developing mechanisms to monitor and evaluate collaborative efforts, and leveraging resources.²⁹

The Military District of Washington, the military service honor guards, and Joint Base Myer-Henderson Hall have important functions in supporting Arlington. 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. It also provides funeral support such as chaplains and the use of two chapels located on the installation.

²⁹GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, [GAO-06-15](#) (Washington, D.C.: Oct. 21, 2005).

Officials from these organizations told us that communication and collaboration with Arlington has been improving since the new leadership was assigned to Arlington in June 2010. Nevertheless, these officials have encountered some challenges in coordinating with Arlington and indicated there are opportunities to improve how the organizations work together. For example, officials from the Military District of Washington and the military service honor guards said that at times they have experienced difficulties working with Arlington's Interment Scheduling Branch and the cemetery representatives. Military District of Washington records show that from June 24, 2010, through December 15, 2010, there were at least 27 instances where scheduling conflicts took place, including scheduling the wrong honor guard for a funeral and scheduling funerals during times that honor guards had blocked off to enable them to meet their other responsibilities outside of Arlington. According to Military District of Washington and military service officials, these scheduling conflicts have resulted in the honor guards needing to improvise in order to meet their funeral responsibilities. Representatives from the military service honor guards, the Military District of Washington, and Arlington indicated that although they no longer track how frequently these conflicts arise, the frequency of these conflicts has decreased due to recent improvements the cemetery has implemented with respect to scheduling the honor guards.

To attempt to address these issues, Arlington provided the Military District of Washington with real-time access to its scheduling system. Additionally, the Military District of Washington, in collaboration with the military service honor guards, began to establish an operations cell that would be jointly staffed by military officials and staff from Arlington to enable them to improve coordination between Arlington and the honor guards. A Military District of Washington official told us that although space was obtained at Joint Base Myer-Henderson Hall and prepared for use, the cell was not activated. The cell was not activated because the Executive Director for ANCP and the Commander for the Military District of Washington decided to develop an operations cell at Arlington instead. ANCP officials said that Arlington's operations cell will likely become fully active in January or February 2012. In addition, ANCP and Military District of Washington officials were working to develop a memorandum of agreement to facilitate the working relationships between these organizations. At the time of our review, this agreement had been drafted by ANCP officials who said they planned to provide it to the Military District of Washington in November 2011 for approval.

Officials from Joint Base Myer-Henderson Hall also said there may be opportunities for enhanced coordination with Arlington, and they particularly noted Arlington's intent to develop an enhanced security capability. In October 2010, Army Materiel Command completed a study on the security-force functions at Arlington at the request of ANCP's Executive Director. The study recommended that Arlington pursue a combination of two options—the first entails using the security capability already in place at Joint Base Myer-Henderson Hall and the second entails developing its own security capability. According to this study, this strategy would provide Arlington with an enhanced security-force operation immediately and ensure it has the time and allocated resources to develop a stand-alone dedicated security-force operation. However, Army Materiel Command officials stated that should Joint Base Myer-Henderson Hall agree to provide the manpower and equipment needed for security, this could prove to be a better course of action. ANCP and Joint Base Myer-Henderson Hall have a written agreement that addresses maintenance activities, but not the full range of support services that are currently being provided to Arlington. In addition, when decisions are made regarding the provision of security-force functions for Arlington, a written agreement would ensure that these functions are carried out in a coordinated and efficient manner.

ANCP Has Not Yet Adopted a Strategic Plan to Prioritize and Achieve Long-Term Goals

Although ANCP officials have been identifying and taking steps toward addressing future cemetery issues, they have not adopted a strategic plan aimed at prioritizing and achieving long-range goals. Since June 2010, ANCP officials have focused their efforts on addressing the crisis at Arlington and have had to make management choices about which deficiencies to address immediately and which to defer. However, ANCP officials told us they are at a point where the immediate crisis at the cemetery has subsided and they can focus their efforts on implementing their longer-term goals and priorities. An effective strategic-planning approach can help managers to prioritize goals; identify actions, milestones, and resource requirements for achieving those goals; and establish measures for assessing progress and outcomes. For example, VA's Under Secretary for Memorial Affairs said that the National Cemetery Administration's strategic plan is directly linked to its budget, training, and customer-service objectives and has been a driver of the progress the organization has made in developing its customer-service initiatives and improving cemetery operations. Further, he said that the strategic plan has helped communicate the organization's goals and priorities to external groups and policymakers. Our prior work has shown that leading organizations often 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.³⁰ The Office of Management and Budget describes a strategic plan as a tool used to align resources and guide decision making to accomplish priorities.³¹

ANCP officials identified a number of operational improvements that are priorities for the next 12 to 24 months, including improvements in several of the areas discussed in this report such as information technology and workforce planning. In addition, Arlington has ongoing efforts to address identified management deficiencies. Such efforts include developing a more-complete set of standard operating procedures and improving its formal program for training and developing staff. Another longer-range need identified by officials is the replacement of aging equipment. According to ANCP officials, they are beginning to implement a process for life-cycle management of all equipment from computers to backhoes. For example, in June 2011 the cemetery purchased a new utility vehicle, and ANCP officials indicated that the cemetery is investing in new equipment such as new backhoes, loaders, and a mini excavator. Finally, ANCP plans to execute a number of ambitious capital improvements such as the construction of a new administrative building and visitor's center, as well as other improvements identified in its 10-year capital investment plan, including the following:

- Columbarium Court 9—The Columbarium Court 9 project is the final construction project to the original architectural plan for the columbarium complex, which provides an above-ground structure designed for the interment of cremated remains (see fig. 1). This facility will provide Arlington with approximately 20,000 niches that will serve as the final resting place for cremated remains.
- Navy Annex—The Navy Annex, which occupies approximately 42 acres adjacent to Arlington, is expected to be transferred to Arlington and developed into approximately 17,400 interment spaces and over 30,000 niches. The project involves multiple construction projects and includes other considerations such as the removal of contaminated soil and hazardous materials.

³⁰GAO, *Executive Guide: Effectively Implementing the Government Performance and Results Act*, [GAO/GGD-96-118](#) (Washington, D.C.: June 1996).

³¹Office of Management and Budget Circular No. A-11, *Preparation, Submission, and Execution of the Budget*, pt. 2. sec. 210 (Aug. 2011).

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- **Millennium Project**—The Millennium Project is a land-expansion plan that includes the transfer and development of land from the National Park Service and Joint Base Myer-Henderson Hall into a single 31-acre interment area. The project will provide Arlington with approximately 19,000 interment sites and over 20,000 niches.
 - **Infrastructure Repairs**—ANCP has identified a significant number of infrastructure rehabilitation projects and a backlog of maintenance repairs. These include projects such as lodge renovations, road repairs, and major rehabilitation at the Soldiers' and Airmen's Home National Cemetery. ANCP estimates that rehabilitation and maintenance repairs could cost more than \$65 million.

Figure 1: Columbarium Complex at Arlington



Source: Arlington National Cemetery.

Without a strategic plan that prioritizes long-term goals and guides efforts to address those goals, ANCP will not be well positioned to ensure improvements at its cemeteries are in line with the organizational mission and achieve desired outcomes.

ANCP Has Processes to Provide Information and Assistance to Families Regarding Efforts to Detect and Correct Burial Errors

ANCP Instituted a Process to Verify Burial Locations When Requested by Families

Following publication of the June 2010 Army IG report, ANCP officials established a dedicated phone line to receive and document requests from families that it verify burial locations for their loved ones. In order to respond to these requests, ANCP also established a new standardized protocol for verifying burial locations. The Executive Director established this new process³² in a memo that identifies a four-step verification process: (1) verification of information in Arlington's records, (2) casket verification if a discrepancy is suspected, (3) visual verification of physical remains if a discrepancy cannot be resolved by viewing the casket, and (4) scientific testing of remains if visual verification is not possible.³³ Completion of the first step of ANCP's protocol was documented on a checklist by cemetery staff for each case reviewed. ANCP's protocol is based on a presumption of regularity, which means that ANCP presumes there is not a burial error when no discrepancy between the source records is established.³⁴ When records are verified as being consistent

³²Prior to June 2010, the cemetery did not have a formal process in place to address the need to verify burial locations.

³³Department of the Army, Army National Cemeteries Program, *Memorandum for Record: Protocols for Follow-up Actions in Response to Arlington National Cemetery Hot Line Calls* (Arlington, Va.: June 21, 2010).

³⁴According to Army protocols, when it is established that there is no discrepancy between the intake record, burial card (the record of interment), map, and headstone, then there is a presumption of regularity, which means the U.S. government should not need to disprove that there is no further discrepancy. Further, upon complete review of all available documentation by the ANCP Chief of Staff, the record file shall be documented and a decision made as to whether the presumption of regularity is abrogated and the decision made that a valid discrepancy exists.

under the first step of its protocol, cemetery officials take no further action unless requested by the family.

Between June 10, 2010, and April 27, 2011, ANCP opened investigations for 1,226 cases that were generally initiated through families contacting Arlington to request that it verify the location of their loved ones. According to ANCP's records, cemetery staff were able to resolve 1,194 of the 1,226 cases through a check of Arlington's records and, in accordance with the protocol, did not have to proceed to the other steps of the verification process.³⁵ From the 1,194 resolved cases, we reviewed ANCP records for a generalizable sample of 60 cases to evaluate how ANCP implemented its verification process.³⁶ We used ANCP's checklist to evaluate its implementation of this process by assessing the consistency of factual information, including burial location, the decedent's name, and other personal information, across available source records in the file.³⁷

The case files we reviewed showed that ANCP was able to verify burial location information for all 60 cases, and the results of the verification process were conveyed to the families through a follow-up contact. Further, the file review showed that Arlington implemented its verification process by collecting and comparing information in available source records. In addition to the source records, the files contained a form documenting the family's request, the checklist guiding the verification process that was signed by at least two cemetery officials, and a form documenting that the family was contacted with the results of the verification. However, our initial review found that for 6 of the 60 cases, ANCP's files were missing source records or contained discrepancies in

³⁵The remaining requests represent duplicative requests for information on the same grave by separate individuals, cases where the family member did not provide the cemetery with sufficient information to begin its verification process, and cases associated with confirmed burial errors.

³⁶A number of the cases included more than one individual. For example, if a surviving child asked the cemetery to validate the burial location for both the mother and father, these were included as a single case. The 60 cases in our sample included 80 individuals.

³⁷Source records included the record of intake, the gravesite card, the record of internment, and a recent photo of the headstone or niche. Cemetery officials said that record keeping at the cemetery has been sporadic over the lifespan of the cemetery and that there are instances where records are missing. In those instances they used the records that were available to conduct the verification.

some of the decedents' personal information that were not documented on the checklist. Further, it was unclear from the files whether ANCP had identified these discrepancies and how it had addressed and reconciled them (see table 1).

Table 1: Missing Records or Discrepancies in ANCP Burial Verification Documentation That Were Not Noted in Its Case Files

Case number	Missing records or discrepancies
1	The case file did not identify that the incorrect middle initial was etched on the headstone relative to the record of interment. The photo of the headstone was not clear enough to determine the grave number for comparison to the records.
2	The case file did not include the record of interment or the gravesite card, but ANCP indicated those documents are present in the file.
3	Parts of the decedent's name are different on the record of interment, gravecard, intake sheet, and the photo of the headstone.
4	One decedent's last name is spelled differently on the intake card when compared to the record of interment, and a second decedent's middle initial and middle name as documented in a photo of the headstone are not documented in the records of interment, intake, or the gravecard.
5	The record of interment spells the decedent's last name differently than other records in the file. The date of death is not visible on the photo of the decedent's headstone.
6	ANCP verified the information for only one of the two decedents buried in the grave. ^a

Source: GAO analysis of Army call center records.

^aThe file indicated that the family's request concerned only one of the decedents. However, a senior ANCP official stated that in instances where multiple individuals are buried in a single location, it was ANCP's practice to verify information for all individuals.

When asked about these six cases, a senior ANCP official explained that while staff members would regularly review a variety of documents when responding to requests, it was often impractical to copy all of the records and maintain them for ANCP's files. The official indicated that at the time Arlington was responding to a large number of calls from concerned families, and cemetery leadership emphasized the highest priority was to ensure the satisfaction of families rather than the completeness of the cemetery's documentation of its verification effort. ANCP conducted further research into these six cases based on our findings and provided us with additional information, including documentation that was missing from the original case files as well as evidence that ANCP had completed additional research to determine the correct spelling for decedents' middle and last names. The additional information provided by ANCP resolved the documentation discrepancies we had identified for four of the six cases (case numbers 2, 3, 4, and 5 listed in table 1). For example, with respect to case number 2, ANCP provided us with copies of the missing gravesite card and the record of interment. Additionally, for case numbers 3 and 4 ANCP provided us with copies of a document that

it provides to family members of the deceased so that they can review the information that will be placed on the headstone and ensure its accuracy. In both these cases the document showed the family had approved the language on the headstone despite its differing from Arlington's records.

Our analysis for the two cases that were not resolved by the supplemental documentation ANCP provided (case numbers 1 and 6 in table 1), as well as for the other 58 cases we reviewed, did not identify documentation discrepancies in burial location information, which would have warranted ANCP proceeding to the second step in its verification process. A senior ANCP official told us that in cases where documentation discrepancies similar to those described above were identified during the verification process, Army staff would take additional steps to verify the correct information, such as by reviewing the decedent's death certification, reviewing the document Arlington provides to family members of the deceased so that they can review the information that will be placed on the headstone, or contacting the next of kin. However, in these two cases ANCP officials did not clearly identify these documentation discrepancies in its files, and there was no documentation that additional verification steps had been taken prior to notifying the families. Based on our sample, we estimate that 3 percent (41 cases) of the 1,194 cases in the population had file documentation issues of this nature.³⁸

Arlington is managing a project, in response to Public Law 111-339, that is aimed at a full accounting for the individuals interred at Arlington. Through this project ANCP is validating records for all gravesites, including those that were previously verified at the request of the family. ANCP officials stated this effort should identify and correct the types of documentation discrepancies we identified. (For more details about the gravesite accountability process, see app. III.)

³⁸The 95 percent confidence interval around the estimated 3 percent of cases ranges from 1 to 13 percent (19 to 147 cases).

Cemetery Officials Have Provided Assistance to Families That Experienced Burial Errors, but Visibility into Decision Making Could Be Improved

Cemetery officials, in cases where a burial error occurred, contacted families and provided them assistance. In these cases, the Executive Director or her Chief of Staff took responsibility for reaching out to affected families, and officials said the Executive Director made decisions on a case-by-case basis about what assistance to provide each family affected by a burial error. Further, these officials indicated that the Executive Director has assumed responsibility for determining the timing of family notifications, the information that will be provided to the family, and the assistance that the Army will provide if a burial error is confirmed. Specifically, cemetery officials told us that the Executive Director—in consultation with her Chief of Staff and other senior cemetery officials—determines what assistance will be provided to affected families based on her assessment of the need and desire of each family and the specifics of the physical verification. Additionally, in instances where a burial error was confirmed, senior ANCP officials fixed the error in accordance with the next of kin's wishes.

As of October 31, 2011, officials told us the Executive Director had arranged to provide financial assistance to three of nine families whose loved ones' gravesites were opened in accordance with ANCP's verification protocol. ANCP officials used Army funds for travel and accommodations for these families. For example, in one instance the Army provided the affected next of kin with airfare and lodging at no cost. In a second instance, the next of kin did not want to fly and was provided with a rental car and lodging.

ANCP has not developed written guidance that addresses interactions with families in these circumstances. For example, ANCP has not developed guidelines that identify the factors that the Executive Director would consider in making determinations on the types of assistance provided. In the June 2010 report, the Army IG found a general absence of written policies and procedures regarding cemetery operations and noted that, without these documented procedures, Arlington was at risk of developing knowledge gaps as employees depart from cemetery operations. Additionally, the Army has developed detailed guidance to address other situations where it needs to notify families regarding the disposition of a loved one and make arrangements to assist families. Specifically, the Army has developed a casualty assistance officer guide that serves as the primary resource for assisting a family after the loss of its loved one, such as how to contact the families and arrange for a

meeting, and identifies the types of assistance that should be provided to affected families.³⁹ With written guidance that addresses the cemetery's interactions with families affected by burial errors, ANCP can improve visibility into its decision making regarding the types of assistance that will be provided.

Several Factors May Affect the Advisability of Transferring Jurisdiction for the Army's National Cemeteries to VA

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 Jurisdiction from the Army to VA Is Feasible, but Several Factors May Affect the Advisability of Such a Change

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, a law would need to be passed for this change in jurisdiction to take place. Government functions may be reorganized for a number of reasons. The National Commission on the Public Service in 2004, for example, examined the strategies and tools of government reorganization and identified four drivers: (1) improving government, (2) saving money, (3) enhancing the government's power, or (4) addressing a pressing problem.⁴⁰ GAO has previously reported that in many cases reorganization has resulted from a desire to address emerging needs, improve government efficiency and effectiveness, and improve the

³⁹U.S. Army, *Army Casualty Assistance Officer Guide* (July 2005).

⁴⁰National Commission on the Public Service, *Government Reorganization: Strategies and Tools to Get It Done* (Washington, D.C.: August 2004).

management of agencies.⁴¹ Congress in the past has transferred jurisdiction for national cemeteries. The National Cemeteries Act of 1973 mandated the transfer of 82 of the Army's 84 then-existing national cemeteries to VA, resulting in a new VA-managed system consisting of 103 national cemeteries nationwide at that time (VA currently manages 131 national cemeteries). Other federal government functions also have been reorganized. For example, in 2003 the National Defense Authorization Act for Fiscal Year 2004 authorized the transfer of DOD's personnel security investigative functions and investigative employees to the Office of Personnel Management.⁴²

Although transferring jurisdiction is feasible, during our review we identified several factors that may affect the advisability of transferring the Army's national cemeteries to VA. These factors pertain to the potential costs and benefits, potential transition challenges, and potential effects on Arlington's unique characteristics. Overlaying consideration of all these factors is the question of what goals a transfer of jurisdiction would aim to achieve. In prior work, GAO identified as a principle of effective government reorganization the need to design the reorganization to achieve specific identifiable goals.⁴³ Identifying specific goals forces decision makers to reach a shared understanding of what needs to be fixed and how to balance differing objectives, such as cost cutting and achieving better service delivery. In the 1973 reorganization of the national cemeteries, for example, the congressional committees expressed a goal of reducing fragmentation and consolidating management for most of the national cemeteries under one agency for administrative convenience.⁴⁴

Potential Costs and Benefits

Transferring cemetery jurisdiction could have both costs and benefits that may affect the advisability of making this type of change. Our prior work suggests that decision makers should consider the potential costs and benefits of any reorganization, and GAO and Office of Management and

⁴¹GAO, *Federal Land Management: Observations on a Possible Move of the Forest Service into the Department of the Interior*, [GAO-09-223](#) (Washington, D.C.: Feb. 11, 2009).

⁴²Pub. L. No. 108-136, § 906 (2003).

⁴³GAO, *Government Reorganization: Issues and Principles*, GAO/T-GGD/AIMD-95-166, (Washington, D.C.: May 17, 1995).

⁴⁴H.R. Rep. No. 93-131 at 52 (1973) and S. Rep. No. 93-55 at 239 (1973).

Budget have issued guidance on the importance of considering the costs and benefits of different courses of action when making decisions.⁴⁵ Furthermore, our prior work suggests that reorganization can provide an opportunity for greater effectiveness in program management and could result in improved efficiency over the long-term, but also can result in short-term operational costs. For example, our report assessing whether to move the Forest Service from the Department of Agriculture into the Department of the Interior found that while making this move could improve the effectiveness of federal land management programs, it also could result in a variety of transition costs stemming from cultural, organizational, and legal factors.⁴⁶

During our work for this review, it was not clear to what extent a reorganization of the Army's national cemeteries would result in long-term efficiencies or what short-term costs may result. Army and VA officials told us that, other than the joint DOD/VA study provided to the Congress in 1974⁴⁷, they were not aware of other studies that may provide insight into such potential costs and benefits. However, our review identified areas where VA's and the Army's national cemeteries have similar, but not identical, needs but have developed independent capabilities to meet those needs. For example, both VA and the Army have hired staff and developed processes and systems to determine and document veterans' eligibility for burial, schedule funerals or committal services,⁴⁸ and manage their records. Consolidating these capabilities may result in long-term efficiencies. However, changing jurisdiction for the Army's national cemeteries to VA could result in short-term costs. For example, changing the Army's information and other business systems for its national cemeteries could present significant challenges, and it is not clear that the long-term benefits will outweigh the short-term costs. Our prior work has shown that integrating two independent organizations' reporting,

⁴⁵GAO, *Cost Estimating and Assessment Guide: Best Practices for Developing and Managing Capital Program Costs*, [GAO-09-3SP](#) (Washington, D.C.: Mar. 2, 2009), and Office of Management and Budget Circular A-94, *Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs* (October 1992).

⁴⁶[GAO-09-223](#).

⁴⁷Veterans Administration, *National Cemetery System Study* (Washington, D.C.: Jan. 21, 1974).

⁴⁸A committal service is a ceremony where members of the immediate family and/or friends gather at a designated area of the cemetery to honor the decedent before interment.

budgeting, and personnel processes and systems can be time-consuming, disruptive, and costly.⁴⁹

Potential Transition Challenges

Potential transition challenges may also affect the advisability of transferring Army cemeteries to VA. If a change in jurisdiction is made, a number of decisions would be needed in order to address these challenges and mitigate their effect. Army and VA cemeteries have similar operational requirements to provide burial services for eligible service members, veterans, and family members; however, officials identified areas where the organizations differ and stated that there could be transition challenges if VA became manager of the Arlington cemetery. For example, they noted potential transition challenges pertaining to the regulatory framework, appropriations structure, and contracts.

Arlington is governed by statutes, regulations, and operating procedures, which differ from those that govern activities at VA's national cemeteries. ANCP and VA officials said that if Arlington is transferred to VA, Congress would have to decide which of Arlington's governing authorities should be retained, if any, and which should be superseded by VA's statutes and regulations. Specifically, Army regulations and VA statutes and regulations differ with respect to eligibility for burial, gift and donation policies, and headstone and marker options. 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. The criteria for in-ground burial at Arlington require that a veteran either be retired from the Armed Forces or honorably discharged and awarded one of five types of decorations. For example, ANCP officials told us that a combat veteran from World War II, without specific awards, is eligible only for above ground burial. In contrast, the eligibility criteria for VA cemeteries allow for in-ground burials of, among others, any veteran who was discharged under conditions other than dishonorable, which would allow this same veteran to be buried in-ground at a VA national 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.⁵⁰

⁴⁹[GAO-09-223](#).

⁵⁰Burial eligibility at VA's national cemeteries is governed by 38 U.S.C. § 2402 and 38 C.F.R. § 38.620. Burial eligibility at Arlington National Cemetery is governed by 38 U.S.C. § 2410 and 32 C.F.R. § 553.15.

Additionally, the Army's national cemeteries are funded through a different appropriations structure than VA's national cemeteries. The Army receives a no-year appropriation through the Military Construction and Veterans Affairs and Related Agencies Appropriations Act, which has a line item specifically for the Army's national cemeteries. VA's cemeteries are funded through the same act, but receive annual appropriations for necessary expenses, a portion of which is made available for 2 years, as well as no-year appropriations for construction.⁵¹ If the Army's national cemeteries were transferred to VA, Congress would have to choose whether to retain or revise the period of availability of funds appropriated for Arlington. Additionally, if jurisdiction over the Army's national cemeteries was transferred mid-year, Congress would need to address the differing periods of availability of the funds already appropriated. Also, officials from VA expressed concern over the effect that transferring jurisdiction would have on their resources to manage their current cemeteries to the same standards and continue to service expanding veteran populations. Given the remaining challenges at Arlington, officials believe that the resources needed to address those challenges could draw resources from competing VA needs. For example, resource constraints could affect the development of new VA national cemeteries and the funding of state veterans cemeteries—two of VA's key strategies for meeting the burial needs of veterans. Another potential consideration noted by Army and VA officials would be the effect that transferring jurisdiction could have on existing contracts at Arlington. Federal officials would need to decide whether those contracts should be assumed by VA or terminated and recompleted.

Potential Effect on Arlington's Unique Characteristics

Other factors that may affect the advisability of transferring jurisdiction pertain to the potential effect on Arlington's unique characteristics. Our review identified a number of characteristics unique to Arlington that could be affected by a transfer if a law mandating a transfer did not include language that explicitly protects these characteristics from alteration. Characteristics include areas such as the cemeteries' mission and vision statements, the honors provided to veterans, and the number and scope of ceremonies hosted. Several of these factors, as well as others, were identified in a report submitted to Congress in 1974 by VA in response to the National Cemeteries Act of 1973. In that report the Veterans Administration, in conjunction with DOD, highlighted the unique aspects

⁵¹See, for example, Pub. L. No. 111-117, div. E, title II (2009).

of Arlington and concluded that Arlington should remain with the Army rather than being transferred to VA.

The Army and VA have developed independent mission and vision statements for their national cemeteries that differ in several ways. For example, both the Army and VA seek to operate their cemeteries as national shrines; however, there are differences in how each agency characterizes its long-term objectives as expressed by these statements. VA seeks to be a model of excellence for burials and memorials while Arlington seeks to be the nation's premier military cemetery (see table 2).

Table 2: Army and VA Mission and Vision Statements

Agency	Mission and vision statements
Army National Cemeteries Program	<p>Vision: America's premier military cemetery:</p> <ul style="list-style-type: none"> • A national shrine, • A living history of freedom, • Where dignity and honor rest in solemn repose. <p>Mission: On behalf of the American people, lay to rest those who have served our nation with dignity and honor, treating their families with respect and compassion, and connecting guests to the rich tapestry of the cemetery's living history, while maintaining these hallowed grounds befitting the sacrifice of all those who rest here in quiet repose.</p>
VA National Cemetery Administration	<p>Vision : The National Cemetery Administration will be the model of excellence for burial and memorials for our nation's veterans and their families.</p> <p>Mission: The National Cemetery Administration honors Veterans and their families with final resting places in national shrines and with lasting tributes that commemorate their service and sacrifice to our Nation.</p>

Source: DOD and VA.

Note: Data are from ANCP training guidance and the National Cemetery Administration's strategic plan.

Moreover, 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. VA's cemetery directors, on occasion, may help families contact DOD or a local veterans service organization to obtain military honors for their loved one. In these instances the veterans service organization or DOD would provide the honors listed in DOD Instruction 1300.15, which includes at a minimum the assignment of two

uniformed military members who are responsible for the ceremonial folding and presentation of the American flag and the sounding of taps.⁵² 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. Each military service maintains its own standards for honors, but officials told us that the services try to match the Army's standards to ensure that families receive equal treatment when burying their loved ones. Service members who are killed in action and officers are eligible for honors beyond DOD's standard honors, which include an escort platoon, a military band, and in some cases a caisson, a caparison (riderless) horse, or a cannon salute (see fig. 2).

Figure 2: Military Honor Guard with Caisson



Source: Arlington National Cemetery.

⁵²Department of Defense Instruction 1300.15, *Military Funeral Support*, sections 5.3.5 and 5.3.5.1 (Oct. 22, 2007)

Another unique aspect of Arlington is the number and scope of ceremonies and special events it hosts. Some of these may involve the President of the United States as well as visiting heads of state. The Secretary of the Army has delegated responsibility for coordinating these events to the commander of the Military District of Washington. Between June 10, 2010, and October 1, 2011, ANCP conducted more than 3,200 wreath-laying ceremonies, over 70 memorial ceremonies, and 19 state visits, in addition to Veteran’s Day and Memorial Day ceremonies, and also special honors for Corporal Frank Buckles, the last American service member 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. For example, the National Memorial Cemetery of the Pacific in Hawaii (known as the “Punchbowl”) is the cemetery that VA officials identified as being most similar to Arlington in supporting ceremonial events; however, officials said the Punchbowl hosts about 35 ceremonies a year, significantly fewer than Arlington.

DOD and VA Have Opportunities to Expand Collaboration to Improve the Efficiency and Effectiveness of Cemetery Operations

Given the factors discussed above, as well as the steps the Army has taken and continues to take to address deficiencies at Arlington and improve 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 found there are opportunities to expand collaboration between the Army and VA that could improve the efficiency and effectiveness of these organizations’ cemeteries’ operations. Since the Army IG issued its inspection report in June 2010, the Army and VA have partnered in several areas. Both the Secretary of the Army and the VA Under Secretary for Memorial Affairs said that a deepening of the collaborative relationship between VA and the Army could enable both organizations to improve the efficiency and effectiveness of their respective 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. Additionally, our prior work has shown that given the government’s current fiscal challenges there are opportunities for agencies to potentially save billions of tax

dollars annually and provide more efficient and effective services by minimizing duplication and overlap.⁵³

An important step towards fostering agency collaboration was the Army's hiring of experienced employees from VA. VA's director of the office of field programs, National Cemetery Administration, became Arlington's superintendent. In addition, the director of Fort Snelling National Cemetery in Minnesota became Arlington's deputy superintendent and the foreman from Quantico National Cemetery in Virginia became Arlington's grounds foreman. Arlington's superintendent has used his expertise, as well as that of others hired from VA, to develop new standard operating procedures for ANCP, and he has met frequently with VA's Under Secretary for Memorial Affairs since being hired by Arlington. Additionally, there has been agency collaboration in training employees. The Army and VA have signed a memorandum of understanding that allows ANCP employees to attend classes at VA's National Training Center. To date ANCP has sent 13 employees to the center to receive training. As another example of agency collaboration, ANCP's Chief Information Officer has been participating in meetings regarding the planned upgrade of VA's Burial Operations Support System.

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, ANCP's Interment Scheduling Branch relies on cemetery representatives to make eligibility determinations, schedule funerals, and provide funeral support. Since cemetery representatives' primary responsibility is to support the funerals assigned to them on any given work day, the scheduling branch has been understaffed at times when employees call in sick or when employees who were assigned scheduling responsibility for a given day are retasked to provide support for scheduled funerals. We also noted during our review that VA has staff members who are dedicated to establishing veterans' eligibility and a central scheduling center that could potentially be used to address Arlington's needs in these areas so that ANCP's cemetery representatives could focus on supporting funerals. Likewise, we noted that the Army has capabilities that could potentially benefit VA as it continues to improve its national cemeteries. For example, VA officials said that they are examining whether geographic-information-

⁵³[GAO-11-318SP](#).

system or global-positioning-system technology has value and can be deployed at their national cemeteries to help prevent or correct human errors. The Army has a dedicated agency that provides support in designing, deploying, and using these types of technologies, and may be in a position to provide related expertise and advice to VA. Finally, both the Army and VA acknowledge that aspects of their current information-technology systems continue to need to be modified to address emerging needs. Specifically, VA is redesigning its Burial Operations Support System and is currently developing requirements for that system, and the Army is implementing a variety of software patches to improve the functionality of its scheduling system. By continuing to collaborate in this area, the VA and ANCP 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.

While the Army and VA have taken steps to improve collaboration, the agencies have 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. Our work has shown that VA and DOD have previously established formal mechanisms to work together on other common issues. For example, the agencies worked to define a jointly staffed management structure for resource sharing that codified and sustained their efforts to provide dialysis services in Northern California.⁵⁴ This prior VA and DOD collaboration included the establishment of a senior-level working group that was responsible for determining the workload and fiscal implications of the sharing agreements, resolving disputes, and setting policy. Also, a lower-level working group was responsible for making recommendations to the senior-level working group about sharing opportunities. 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.

⁵⁴[GAO-06-15](#).

Conclusions

After identifying serious management deficiencies at Arlington, the Army has taken positive steps to address critical areas and implement improvements. While these efforts have been largely focused on immediate priorities, 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 as staff change and the spotlight has faded. Cemetery officials have work left to do in areas such as information-technology investments, workforce planning, the development of an assessment program, and coordination with key operational partners. Taking additional actions in these areas will further improve management of Arlington. ANCP also would benefit from a strategic plan to prioritize and achieve long-term goals. Without a strategic plan, ANCP runs the risk that actions moving forward to meet cemetery challenges will not be implemented in a coordinated manner and that resources will not be targeted as efficiently as possible. Additionally, the absence of written guidance identifying the factors that will be considered when providing assistance to families affected by a burial error limits visibility into these decisions.

While transferring jurisdiction of the Army's national cemeteries to VA is feasible, such a transition would be a complex endeavor, and it remains unclear what costs, benefits, operational impacts, and effects on Arlington's unique characteristics would result from making this type of change. Furthermore, given the improvements the Army has made and continues to make at Arlington, it may be premature to transfer jurisdiction of these cemeteries to VA if other changes such as enhanced interagency collaboration can improve operations with less disruption. The Army and VA have collaborated effectively on several issues in the past, and a strengthening of this collaborative relationship could benefit all national cemeteries under their jurisdictions.

Recommendations for Executive Action

To address these issues, we recommend the Secretary of the Army take the following seven actions, including one in collaboration with the Secretary of Veterans Affairs.

To ensure sound investments in Arlington's information technology, we recommend that the Secretary of the Army direct the Executive Director, ANCP, to complete and implement ANCP's planned enterprise architecture and reassess ongoing and planned information-technology investments' alignment with future operational needs.

To improve workforce planning and ensure that Arlington has the right workforce structure required to perform its mission, we recommend that the Secretary of the Army require the U.S. Army Manpower Analysis Agency and the U.S. Army Force Management Support Agency, in conjunction with the Executive Director, ANCP, to conduct an updated assessment of the program's workforce needs that accounts for current and planned changes to Arlington's business processes and staffing requirements, and to document the results of this updated assessment in a revised table of distribution and allowances.

To provide for periodic evaluations of Arlington's performance, we recommend that the Secretary of the Army direct the Executive Director, ANCP, to develop and implement a program for assessing and improving cemetery operations. This program, at a minimum, should include an ability to complete a self-assessment of operations, and external assessments by cemetery subject-matter experts.

To enhance coordination with key operational partners, we recommend that the Secretary of the Army direct the Executive Director, ANCP, in conjunction with the Military District of Washington, the military service honor guards, and Joint Base Myer-Henderson Hall, to develop a memorandum of understanding with each organization that clearly defines roles and responsibilities, institutionalizes effective working relationships, and seeks to efficiently leverage resources.

To provide a strategic focus at the Army's national cemeteries, we recommend that the Secretary of the Army direct the Executive Director, ANCP, to develop a strategic plan that prioritizes goals; identifies actions, milestones, and resource requirements for achieving those goals; and establishes performance measures to track and evaluate progress and outcomes.

To improve visibility into Arlington's decision making when interacting with families affected by burial errors, we recommend that the Secretary of the Army direct the Executive Director, ANCP, to develop written guidance that addresses the factors the Executive Director will consider when determining the types of assistance that will be provided to families in these circumstances.

Finally, to expand collaboration between the Army and VA national cemeteries, we recommend that the Secretary of the Army and the Secretary of Veterans Affairs develop and implement a joint working group or other such mechanism as the agencies deem appropriate that

will enable ANCP and VA's National Cemetery Administration to collectively identify potential improvements, share lessons learned, avoid potential duplication, and develop solutions to common problems.

Agency Comments and Our Evaluation

In written comments on a draft of this report, DOD fully agreed with three of our recommendations and partially agreed with four recommendations, and VA concurred with the one recommendation directed to it. DOD's and VA's comments are reprinted in appendixes V and VI, respectively. VA also provided technical comments that we have incorporated as appropriate.

DOD agreed with our recommendations that the Army update its assessment of ANCP's workforce needs and that ANCP develop and implement a program for assessing and improving cemetery operations. However, DOD did not provide specifics on the steps or time frames it would follow to implement these corrective actions. DOD and VA also agreed with our recommendation to expand interagency collaboration by implementing a mechanism for identifying improvements, sharing lessons learned, and developing solutions to common problems while avoiding potential duplication. In its response VA indicated that ANCP and the National Cemetery Administration intend to hold a planning meeting during the second quarter of fiscal year 2012.

DOD partially concurred with our recommendation that the ANCP complete and implement its planned enterprise architecture and re-assess ongoing and planned information technology investments to ensure alignment with future operational needs. In its comments, DOD stated that it recognizes the need for structure and governance of information technology investments and concurs that it is essential to complete and implement its enterprise architecture and to use that architecture to evaluate and align ongoing information technology efforts. However, DOD disagreed that Arlington lacks assurance that information technology investments are aligned with its future operational environment. DOD stated that investments made in Arlington's information technology since June 2010 have been modest, but time critical, and aimed at correcting information assurance deficiencies, enabling information-sharing among mission partners, improving the existing Interment Scheduling System, or adding building blocks for future capabilities. As we note in our report, ANCP has taken significant steps to improve its information technology and address critical deficiencies identified in the Army Inspector General's June 2010 report. We recognize that some vulnerabilities must be expeditiously addressed.

However, 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. ANCP's ongoing effort to develop its architecture is an important step, but until ANCP finishes the architecture, implements it, and re-assesses its ongoing and planned information technology improvements, it will lack assurance that these investments will meet ANCP's future needs.

Additionally, DOD partially concurred with our recommendation that ANCP develop memorandums of understanding with the Military District of Washington, the military service honor guards, and Joint Base Myer-Henderson Hall. In its response DOD stated that it recognizes the value of establishing memorandums of understanding and noted that ANCP has already completed an agreement with Joint Base Myer-Henderson Hall and is finalizing an agreement with the Military District of Washington. While ANCP and Joint Base Myer-Henderson Hall have a written agreement in place, this agreement addresses maintenance activities at two buildings located at Arlington and does not address other areas where these organizations work together, such as Arlington's use of chapels on the base, efforts to manage traffic between the base and the cemetery, and the provision of emergency services and security services at the base and Arlington. Consequently, we continue to believe that a more comprehensive memorandum of understanding is needed to fully address areas where these two organizations are operational partners. Additionally, at the time we were completing our work, Arlington had drafted but had not yet finalized a memorandum of agreement with the Military District of Washington. While the agreement with the Military District of Washington may fulfill the intent of our recommendation for that organization, it may not suffice for the military service honor guards. Our review showed that each military service honor guard has its own scheduling procedure that it implements directly with Arlington and that each service honor guard works directly with Arlington to address operational challenges. The Army Inspector General also noted in its 2011 report that each service had adopted its own scheduling procedures. Since the honor guards' daily responsibilities are directly coordinated with Arlington, and are not facilitated by the Military District of Washington, the development of formal agreements with the honor guards could better enable Arlington to coordinate so that the honor guards are better able to carry out their responsibilities in an efficient and effective manner.

DOD also partially concurred with our recommendation that ANCP develop a strategic plan. DOD stated that it agrees that ANCP needs a longer-term strategic plan and noted that it intends to publish such a strategy in December 2011. ANCP had just begun its strategic planning process as we were completing our work, and we are encouraged that ANCP is moving forward to address this need. As ANCP completes its plan, it will be important that it ensure the plan prioritizes goals; identifies actions, milestones, and resource requirements for achieving those goals; and establishes performance measures to track and evaluate progress and outcomes.

Finally, DOD partially concurred with our recommendation that ANCP develop written guidance that addresses the factors that the Executive Director will consider when determining the types of assistance that will be provided to families affected by burial errors. In its comments DOD indicated that ANCP's leadership was informed by a number of DOD and Army regulations and guidance when making decisions regarding the assistance that was provided to families in these circumstances. Further, ANCP's leadership took into account the unique and specific needs of family members on a case-by-case basis when making decisions. DOD stated that any further written policies would limit the Executive Director's ability to exercise leadership skills 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. Rather, our recommendation, if implemented, would improve visibility into the factors that inform ANCP's decision-making in these cases. Written guidance, among other things, could identify pertinent DOD and Army regulations and guidance, such as those cited by DOD in its comments, which should be considered when making such decisions. In addition, the written guidance could identify the types of assistance that can be provided to families. Moreover, written guidance would be helpful to future ANCP leadership if they face a similar situation and must decide how to best assist a family. DOD noted that ANCP will complete an update of current protocols used to guide family-initiated inquiries regarding gravesite concerns, and we believe that this update could provide a forum for addressing our recommendation.

We are sending copies of this report to appropriate congressional committees, the Secretary of Defense, the Secretary of the Army, and the Secretary of Veterans Affairs. In addition, this report will be available at no charge on our website at www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-4523 or leporeb@gao.gov. Contact points for our Offices of Congressional Affairs and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix VII.

A handwritten signature in black ink, appearing to read "Brian Lepore". The signature is written in a cursive, flowing style.

Brian J. Lepore
Director, Defense Capabilities and Management

List of Committees

The Honorable Carl Levin
Chairman
The Honorable John McCain
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Joseph I. Lieberman
Chairman
The Honorable Susan M. Collins
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Patty Murray
Chairman
The Honorable Richard Burr
Ranking Member
Committee on Veterans' Affairs
United States Senate

The Honorable Howard P. "Buck" McKeon
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Darrell E. Issa
Chairman
The Honorable Elijah Cummings
Ranking Member
Committee on Oversight and Government Reform
House of Representatives

The Honorable Jeff Miller
Chairman
The Honorable Bob Filner
Ranking Member
Committee on Veterans' Affairs
House of Representatives

Appendix I: Scope and Methodology

During this review, we conducted work at Arlington National Cemetery (Arlington) and other offices and agencies within the Department of the Army. Among other offices and agencies contacted were the Office of the Secretary of the Army; Army National Cemeteries Program (ANCP); Army Information Technology Agency; Chief Information Officer/G-6; Office of the Chief of Public Affairs; Army General Counsel; Army Materiel Command; Army's Casualty Assistance Program; and Army Inspector General Agency. We also conducted work at the Military District of Washington, the military service offices responsible for providing honor guards to Arlington, and Joint Base Myer-Henderson Hall in Virginia. We also conducted work at the Department of Veterans of Affairs (VA), including the Office of the Under Secretary for Memorial Affairs, Office of General Counsel, the National Cemetery Administration and its training and scheduling centers, and Jefferson Barracks National Cemetery in St. Louis, Missouri. We also contacted veteran service organizations, including the Gold Star Wives, Tragedy Assistance Program for Survivors, the American Legion, the Veterans of Foreign Wars, and Vietnam Veterans of America. Finally, we contacted several private associations including the National Funeral Directors Association and the International Cemetery, Cremation, and Funeral Association as well as a privately operated cemetery, Woodlawn Cemetery and Crematory in Bronx, New York.

To assess the Army's efforts to address identified management deficiencies, we reviewed reports pertaining to previously identified deficiencies, including the Army Inspector General's 2010 inspection and investigation of Arlington, Army Directive 2010-04, and several related studies conducted by Army organizations. We obtained documents from and interviewed knowledgeable officials to assess the extent to which the Army had addressed management deficiencies identified by the Army Inspector General, including the Actions the Army had taken to implement Army Directive 2010-04 and establish the Army National Cemeteries Advisory Commission. We also reviewed the results of two follow-up inspections conducted by the Army Inspector General in 2011. In the course of our audit work, we aggregated our analysis of the Army's improvements to identify management areas where challenges remain. For the challenges that we identified, we reviewed Army documentation, our prior work, and industry reports to identify criteria and best practices pertaining to information-technology planning, human-capital planning, assessment programs, coordination with key partners, and strategic planning. We evaluated ANCP's progress and planned actions in each of these areas by interviewing knowledgeable officials and obtaining supporting documentation.

To assess the information and assistance provided to families regarding efforts to detect and correct burial errors we obtained records documenting requests from families to the Army that it verify burial information. From these records we tested a generalizable sample to evaluate how the Army implemented and documented its burial verification protocols. To determine our population for sampling records, we obtained a spreadsheet from ANCP that consisted of 1,226 individual burial verification requests. We assessed the reliability of the data in the file and determined that they were sufficiently reliable to be used to select a generalizable sample for testing. The population for our review consisted of 1,194 cases that were initiated by the Army between June 10, 2010, and April 27, 2011. We then selected a generalizable sample of 60 records for testing and then reperformed the Army protocol as documented in its verification checklist. We used ANCP's checklist to evaluate its implementation of this process by assessing the consistency of factual information, including burial location, the decedent's name, and other personal information, across available source records in the file. We tested these files by comparing copies of the gravecards, records of intake, and photos of headstones to Arlington's records of interment and the data contained in its interment scheduling system to ensure that they contained consistent data. We also reviewed files and interviewed ANCP officials pertaining to serious known burial errors in order to ascertain the assistance provided to affected families. Serious known burial errors included instances where a casket or urn had been disinterred or opened and the relocation of headstones in instances where they had been incorrectly placed at the cemetery. We also reviewed pertinent Army guidance pertaining to its casualty-assistance program, interviewed knowledgeable officials, and reviewed Army records documenting interactions with families. We reviewed pertinent VA guidance and interviewed knowledgeable officials with similar responsibilities as well as representatives from veterans' service organizations to determine how the Army has been communicating with and assisting veterans and their families.

To identify factors that may affect the feasibility or advisability of transferring jurisdiction for the Army's national cemeteries to VA, we reviewed the legislative history of the National Cemeteries Act of 1973 and a related report prepared in 1974 for Congress by the Veterans Administration (now the Department of Veterans Affairs), in conjunction with the Department of Defense. We obtained and evaluated information on the extent to which factors that the Act and the joint report identified at that time for retaining Army jurisdiction for these two national cemeteries were still relevant today. We also identified factors through the work

conducted on other portions of this audit, our review of prior GAO reports evaluating the transfer or potential transfer of facilities or functions between agencies, and our interviews with the organizations previously mentioned. We also interviewed knowledgeable Army and VA officials, including the Secretary of the Army and VA's Under Secretary for Memorial Affairs, to obtain their perspectives on factors pertaining to transferring jurisdiction.

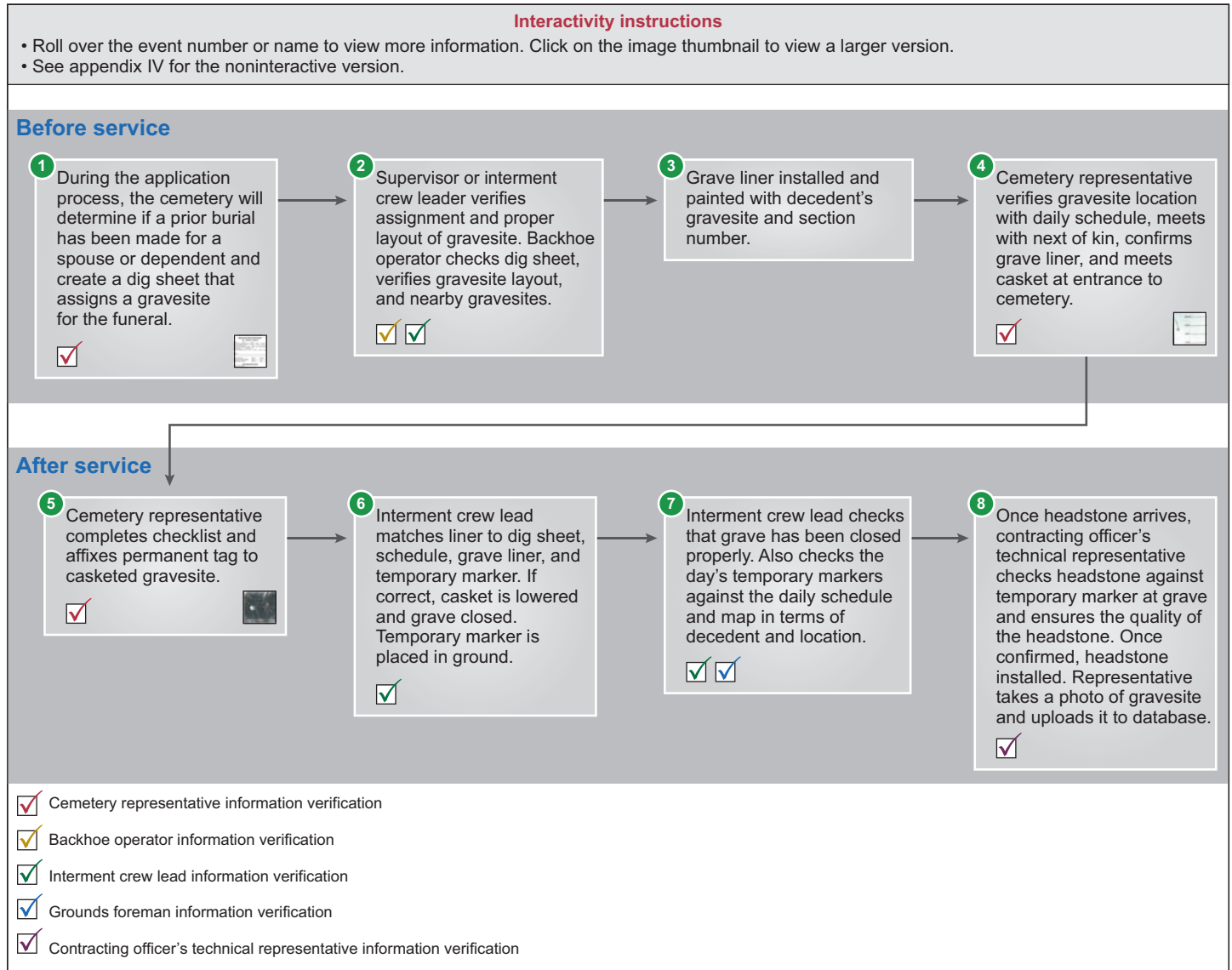
We conducted this performance audit from March 2011 to December 2011, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Arlington National Cemetery's Procedures to Ensure Chain-of-Custody for Remains

This appendix provides an overview of the Army's procedures for ensuring chain-of-custody for casketed and in-urned remains at Arlington National Cemetery. We obtained information on how these chain-of-custody procedures are supposed to work, and we observed cemetery employees following those procedures; however, we did not assess the implementation or effectiveness of these procedures.

The procedures for ensuring chain-of-custody were revised by Arlington's current leadership, which assumed control of the cemetery in June 2010. The procedures outline steps to ensure accountability of remains from the initial meeting with family members to the installation of a headstone. The procedures are designed to build in multiple independent checks by various cemetery staff members to identify the correct decedent, ensure accurate information is present for the decedent, ensure the decedent is interred in the correct location, and improve security of remains stored at the cemetery, among other things. The graphics below provide an illustrative depiction of these procedures; placing your mouse over each step will provide you with detailed descriptions.

Figure 3: Chain-of-Custody Procedures for Casketed Remains

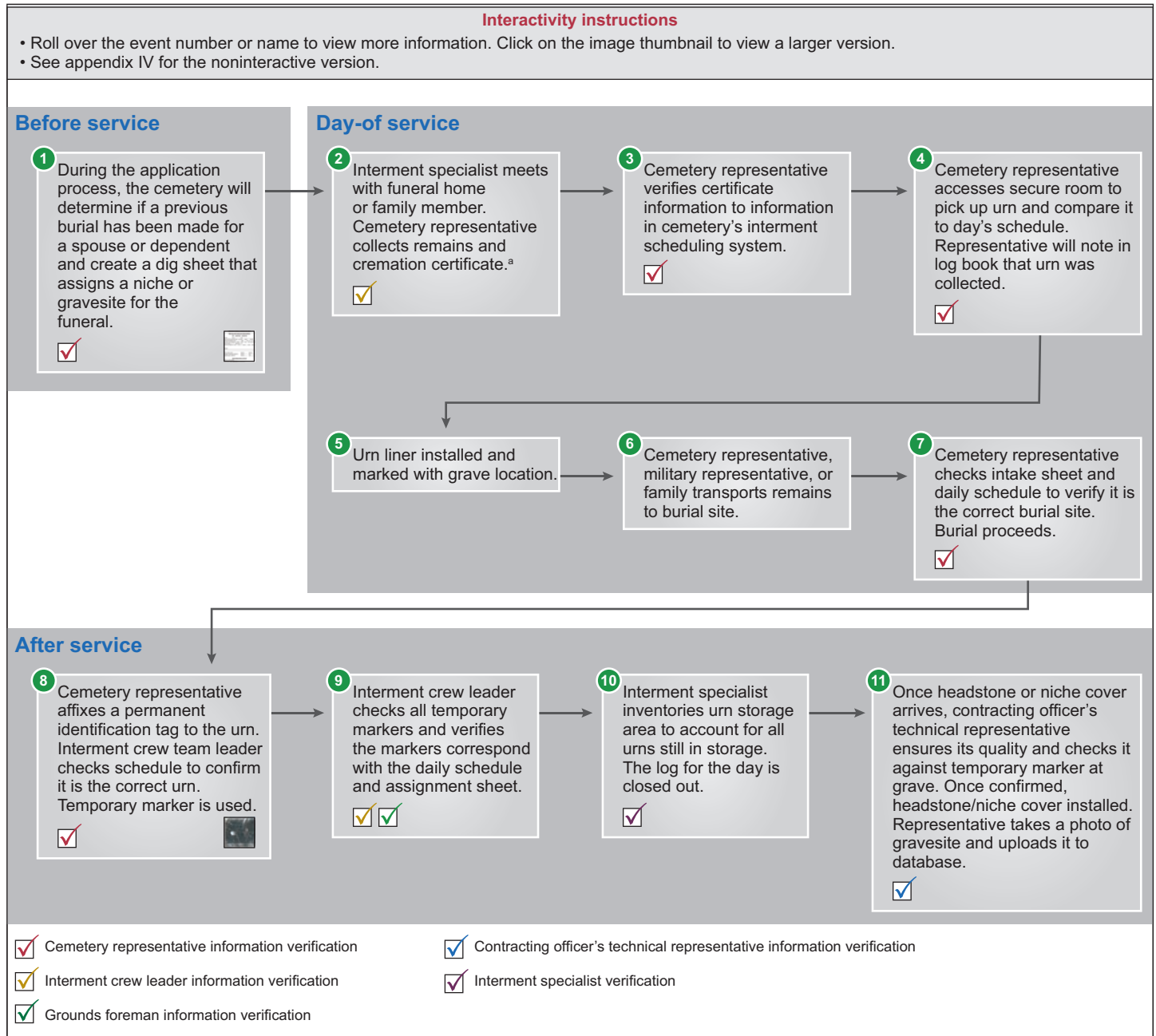


Source: GAO and GAO analysis of ANCP data.

Note: Casketed remains that cannot be interred or inurned due to circumstances beyond the cemetery's control (such as a hurricane or earthquake), will be signed into the cemetery's receiving vault and documented in a log. The interment will be completed at the first possible opportunity and the chain of custody will be completed by signing the remains out of the log and documenting the section and grave number.

Data are from ANCP guidance and GAO observation of practices.

Figure 4: Chain-of-Custody Procedures for Cremated Remains



Source: GAO and GAO analysis of ANCP data.

Notes: Cremated remains that temporarily cannot be interred or inurned due to circumstances beyond the cemetery's control (such as a hurricane or earthquake), will be documented in the cemetery's log for cremated remains and placed in the cemetery's secure urn closet for storage. When ready for interment or inurnment, the cremated remains will be signed out of the log book and their grave or niche information will be documented in the log.

Data are from ANCP guidance and GAO observation of practices.

^aFamilies may maintain custody of remains to go to the burial site.

Appendix III: Army Gravesite Accountability Process

This appendix provides an overview of the Army's process for providing an accounting for gravesites at Arlington National Cemetery (Arlington). The gravesite accountability process was developed and was in the process of being implemented during the time we were conducting our review, and we did not assess its implementation or results.

Public Law 111-339 directed the Secretary of the Army to prepare a report for congressional committees that provides a full accounting of the gravesites at Arlington. The report is due no later than December 22, 2011. The accounting must specify whether gravesite locations at Arlington are correctly identified, and must set forth a plan of action—including the resources required and a proposed schedule—to implement remedial actions to address any identified deficiencies.

To meet this requirement, Arlington officials organized the Gravesite Accountability Task Force, which is cochaired by a senior Army officer and a senior Army civilian. The task force uses a three-tiered process to confirm burial locations and ascertain whether there may be a burial discrepancy.

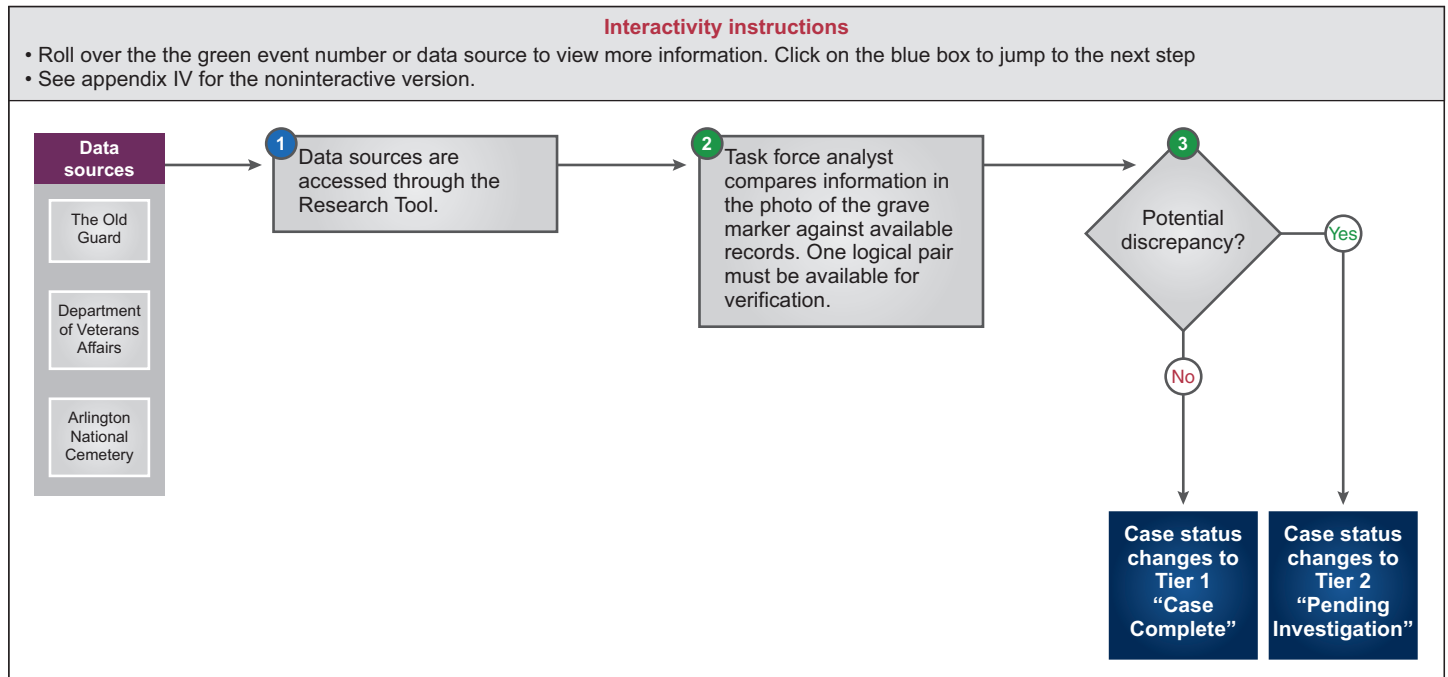
In tier one, task force members initially review a combination of records and headstone photos to determine if there is a potential burial discrepancy (see fig. 5). These records and photos are accessed through a Research Tool that enables task force members to view and validate information electronically. The manual and automated records come from several sources and data systems. The headstone photos for established gravesites were provided by Army soldiers using smart-phone technology to photograph images of the front and back of headstones and upload the images into a database.¹ Task force officials established business rules that they said task force members follow to establish the priority of these records. If the task force finds that all associated records for a case are consistent with no questions or concerns, the case is marked as closed, although it remains subject to additional quality-control process. However, if the task force determines there is a potential discrepancy, the flagged case receives further review in tier two.

¹Army National Cemeteries Program (ANCP) guidance now requires staff to photograph headstones and niche covers as they are installed.

In tier two, task force members determine if a flagged case had an actual error, and if it did, what type of error (see fig. 6). The task force established three types of errors: (1) a critical error is either a missing record or a decedent not listed on a headstone; (2) a serious error is a discrepancy with the name, date of birth, or date of death in the decedent's records or headstone; and (3) an administrative error is a discrepancy with the religion, rank / service branch, wars fought, or awards/honors in the decedent's records or headstone. An error that falls into one of these three categories is flagged and queued according to error type. The cases then are investigated further, and either an error is corrected and the case is considered closed or the case is escalated to tier three. The task force has established a third tier if potential burial errors cannot be resolved in either of the first two tiers. If a case lacks sufficient evidence to make a definitive determination, poses legal liability for the cemetery, or poses a substantial risk to Arlington of negative publicity, the case will be elevated to the ANCP's senior leadership for review and adjudication.

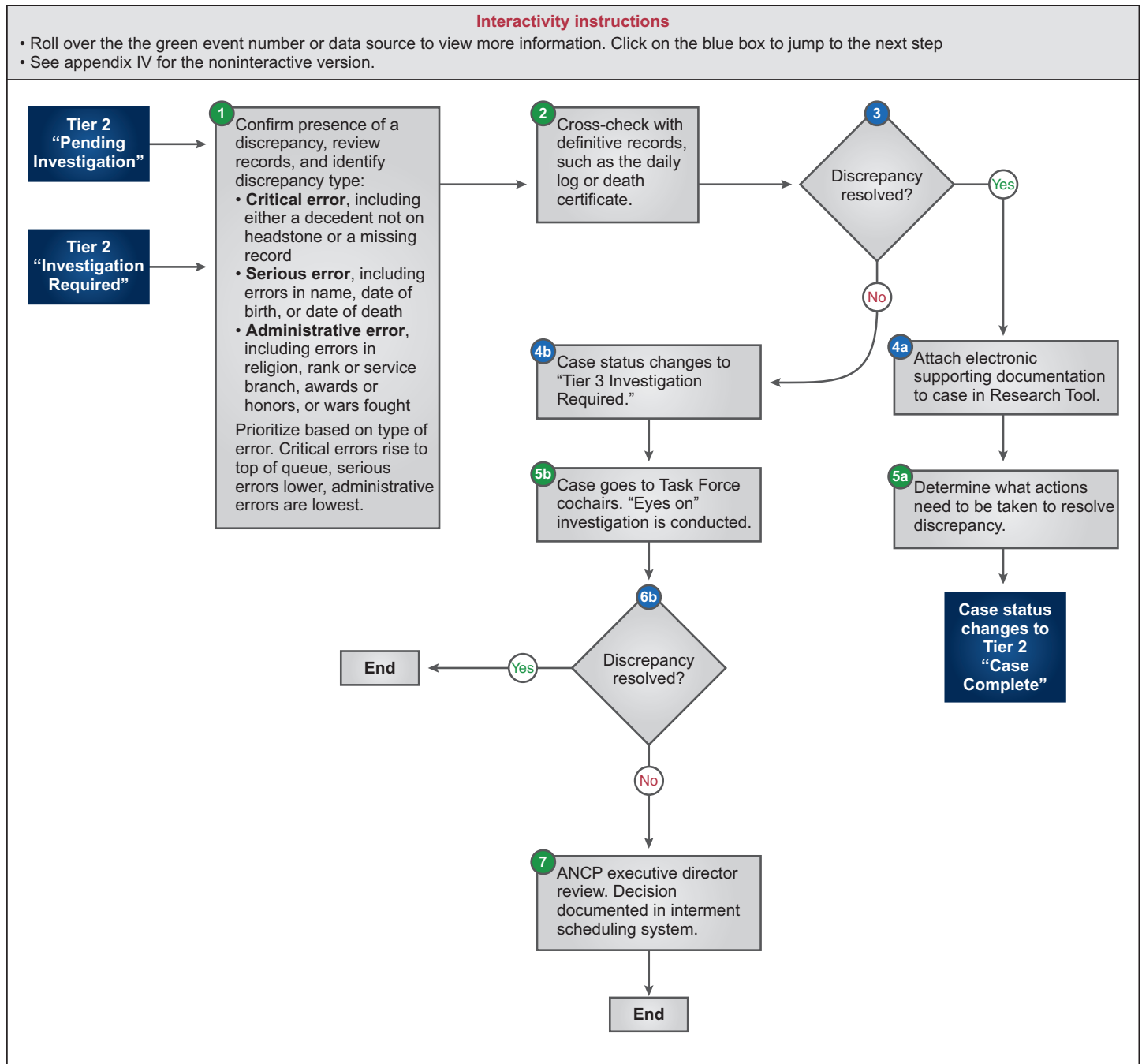
According to task force officials, all resolved cases are subject to quality control / quality assurance procedures (see fig. 7). The task force has developed a two-phase quality-assurance process. The first phase entails the Research Tool completing a 100 percent check of all records by data field to determine if there are any discrepancies in the records. The second phase entails a task force member reviewing 10 percent of the records completed during a 2-week period to ensure that they were resolved appropriately.

Figure 5: Business Process for Tier 1 Assessment



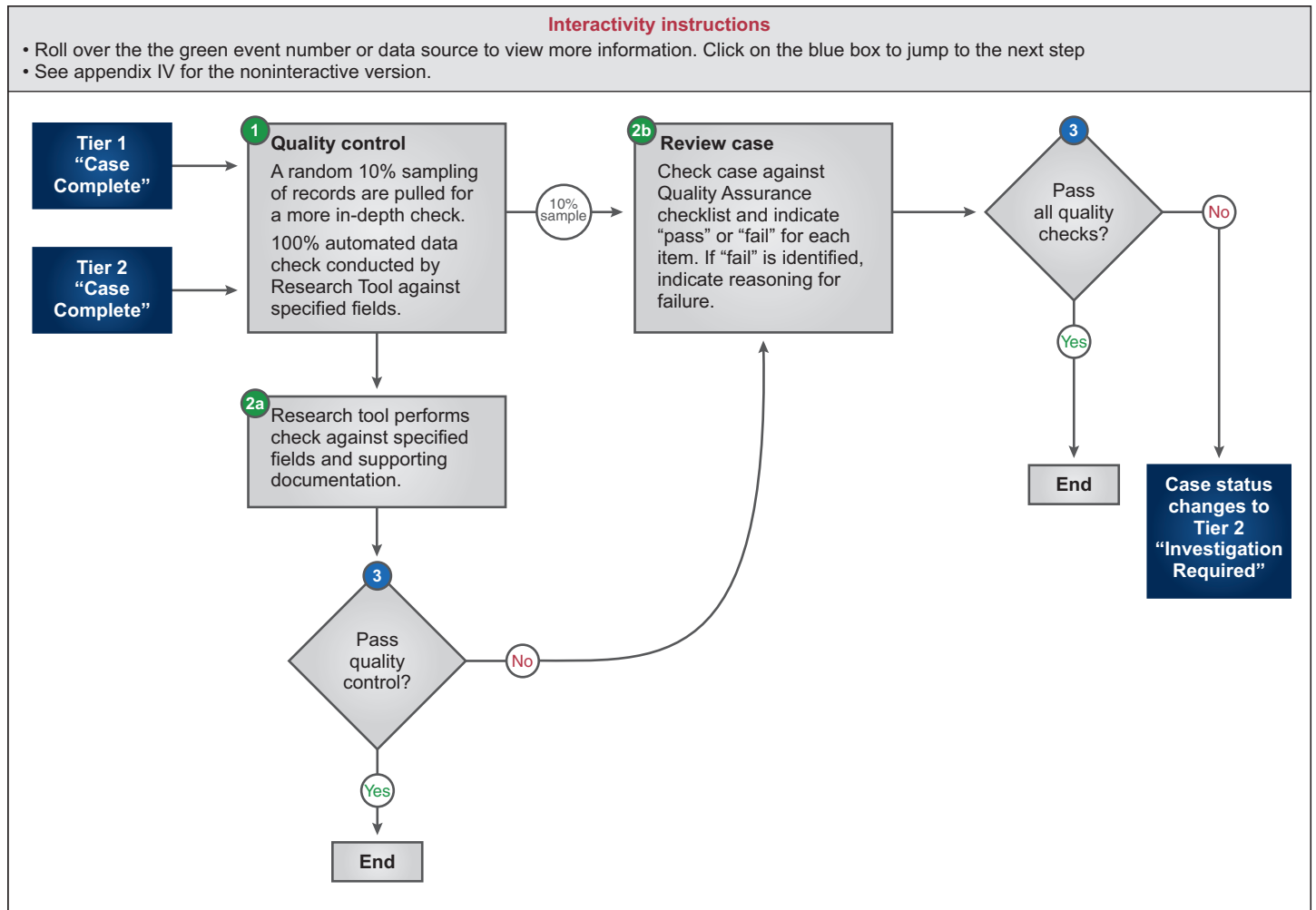
Source: GAO analysis of ANCP data.

Figure 6: Business Process for Tier 2 and 3 Assessment



Source: GAO analysis of ANCP data.

Figure 7: Gravesite Accountability Task Force Quality Assurance Process



Source: GAO analysis of ANCP data.

Appendix IV: Supplemental Figures and Tables

This appendix contains supplemental figures and tables depicting the Army National Cemeteries Program's (ANCP) new chain-of-custody processes and its gravesite accountability effort. These figures and tables are similar to the figures in appendixes II and III, but show the interactive parts of those earlier figures without needing the interactive computer capability.

Table 3: Chain-of-Custody for Casketed Remains

Step	Actions
1. Grave assignment	<p>During the burial application process, the cemetery representative assigned for the funeral will determine if a prior burial has taken place for a spouse or dependent and create a dig sheet that assigns a gravesite for the funeral.</p> <ul style="list-style-type: none"> • When scheduling the funeral, the cemetery representative will search Arlington's comprehensive electronic database to see if the spouse or dependent is interred or inurned at Arlington. The cemetery representative will use this information to determine where the spouse or dependent was buried. • The cemetery representative will pull the record of interment (or any existing reservation that may help determine the location of the burial on the day of scheduling). Otherwise the cemetery representative will schedule the service and the gravesite will be assigned 5-7 days prior to the service in a first interment section. • As part of the scheduling process, a cemetery representative will examine a DD214 form to verify name, rank, date of birth information is correct for the individual. A DD214 is a certificate of release or discharge from active duty provided to veterans when the service member leaves the military. • An interment dig sheet is used when gravesite location can be determined in advance or to verify subsequent burials. • When the scheduling is completed the cemetery sends a confirmation sheet that confirms personal information of the decedent. This information is signed by the next of kin and returned to the cemetery and attached to the case file.
2. Gravesite verification	<p>Typically, 2 days prior to the funeral, the supervisor or interment crew leader verifies the location of the gravesite using stationary markers located within each section of the cemetery grounds. The interment crew leader then verifies the information on graves located immediately to the left, right, front, and back of the planned gravesite to confirm the location of the gravesite is correct.</p> <ul style="list-style-type: none"> • Upon completion of this verification, the interment crew leader places a wooden marker at the head of the planned gravesite with the section number, gravesite number, and planned depth for the burial. • Before beginning to dig, the backhoe operator checks the dig sheet and confirms the information located on the slip matches the wooden marker. The operator then verifies the information on the headstones to the left, right, front and back of the planned gravesite. The backhoe operator will not proceed with the digging unless all of the information matches.
3. Grave liner installed	<p>The grave liner is installed and painted with the decedent's gravesite and section number. The grave liner prevents the accidental disassociation of casketed remains from a gravesite.</p>

Appendix IV: Supplemental Figures and Tables

Step	Actions
4. Day-of gravesite confirmation	<p>On the day of the burial services, the cemetery representative is responsible for the following tasks:</p> <ul style="list-style-type: none"> • The cemetery representative visits the open gravesite and verifies that the gravesite is located in the correct location by checking the schedule as well as the temporary grave marker (prior to placement) with the gravesite information. Additionally, the cemetery representative confirms that the grave numbers to the left, right, front, and back of the gravesite are consistent. • The cemetery representative confirms that the grave liner in the grave is correctly marked. • When the casket arrives at the cemetery, the cemetery representative confirms that the chain of custody has been maintained from the time the funeral home received the body until the casket arrived at the cemetery and verifies all supporting documentation and permits to assure that the proper remains have been received (e.g., burial certificate / cremation certificate).
5. Permanent tag	<p>After the service, the cemetery representative will check the information on the permanent tag with the decedent's information on the cemetery schedule, complete a checklist and then affix the tag. The checklist is used to verify all information and compare the gravesite, all headstones adjacent to the interment site, and the temporary marker. After this step is complete, the cemetery representative transfers custody to the interment crew leader.</p>
6. Grave closure	<p>The interment crew completes the following tasks before lowering the casket and closing the grave:</p> <ul style="list-style-type: none"> • The interment crew team leader matches the permanent tag on the coffin to the dig sheet, the schedule, grave liner, and the temporary marker for the gravesite. The interment crew team leader must notify the cemetery's superintendent in the event the information does not match. • If all the information does match, the interment crew will lower the casket and close the grave. • Once the grave is closed, the interment crew team leader will place the temporary marker at the head of the gravesite. The temporary marker includes the gravesite information as well as the decedent information.
7. End-of-day check	<p>The interment crew leader will perform a check prior to leaving at the end of the day to ensure that all temporary markers have been appropriately placed. Additionally, the grounds foreman will confirm that the temporary markers align with the daily schedule in terms of decedent information and gravesite location.</p>
8. Headstone	<p>Once the headstone arrives, the contracting officer's technical representative verifies the information with the cemetery's information on the decedent and with the temporary marker. Once this information is confirmed and the quality of the headstone is ensured, the headstone is installed. A cemetery representative will then take a photo of the gravesite and upload it to the cemetery's database.</p>

Source: GAO and GAO analysis of ANCP data.

Notes: Casketed remains that temporarily cannot be interred or inurned due to circumstances beyond the cemetery's control (such as a hurricane or earthquake), will be signed into the cemetery's receiving vault and documented in a log. The interment will be completed at the first possible opportunity and the chain of custody will be completed by signing the remains out of the log and documenting the section and grave number.

Data are from ANCP guidance and GAO observation of practices.

Table 4: Chain-of-Custody for Cremated Remains

Step	Actions
1. Grave assignment	<p>During the burial application process, a cemetery representative assigned for the funeral will determine if a prior burial has taken place for a spouse or dependent and create a dig sheet that assigns a niche for the funeral.</p> <ul style="list-style-type: none"> • When scheduling the funeral, the cemetery representative will search Arlington National Cemetery's (Arlington) comprehensive electronic database to see if the spouse or dependent is interred or inurned at Arlington. The cemetery representative will use this information to determine where the spouse or dependent was buried. • The cemetery representative will pull the record of interment (or any existing reservation that may help determine the location of the burial on the day of scheduling). Otherwise the cemetery representative will schedule the service and the gravesite will be assigned 5-7 days prior to the service in a first interment section. • As part of the scheduling process, a cemetery representative will examine a DD214 form to verify name, rank, and date of birth information is correct for the individual. A DD214 is a certificate of release or discharge from active duty provided to veterans when the service member leaves the military. • An interment dig sheet is used when gravesite location can be determined in advance or to verify subsequent burials. • When the scheduling is completed the cemetery sends a confirmation sheet that confirms personal information on the decedent. This information is signed by the next of kin and returned to the cemetery and attached to the case file.
2. Receive remains	<p>The interment specialist meets with the next of kin or a representative of the funeral home. The cemetery representative responsible for accepting all cremated remains at the cemetery receives the cremated remains and obtains copies of supporting documents and permits—such as the cremation certificate—to assure that the proper remains have been received.</p>
3. Confirm scheduling information	<p>The cemetery representative responsible for accepting all cremated remains at the cemetery verifies that the information on the cremation certificate matches the information in Arlington's scheduling system.</p>
4. Confirm log book information	<p>On the day of the funeral service the cemetery representative assigned to the funeral will gain access to the secure room in which the remains are stored and take the following steps:</p> <ul style="list-style-type: none"> • Compare the urn scheduled for burial to the information contained in the burial schedule for the day and the log book to ensure he or she picks up the correct urn. • Sign the log book indicating that he or she collected the proper urn and noting the date the remains were removed from the closet, the name of the decedent, the next of kin/funeral home that provided the remains, the type of container the remains are stored in, and the exact burial location.
5. Urn liner installed	<p>The urn liner (for in-ground burials) or urn niche (for columbarium burials) is painted with the decedent's gravesite and section number. The urn liner prevents the accidental disassociation of cremated remains from a gravesite.</p>

Appendix IV: Supplemental Figures and Tables

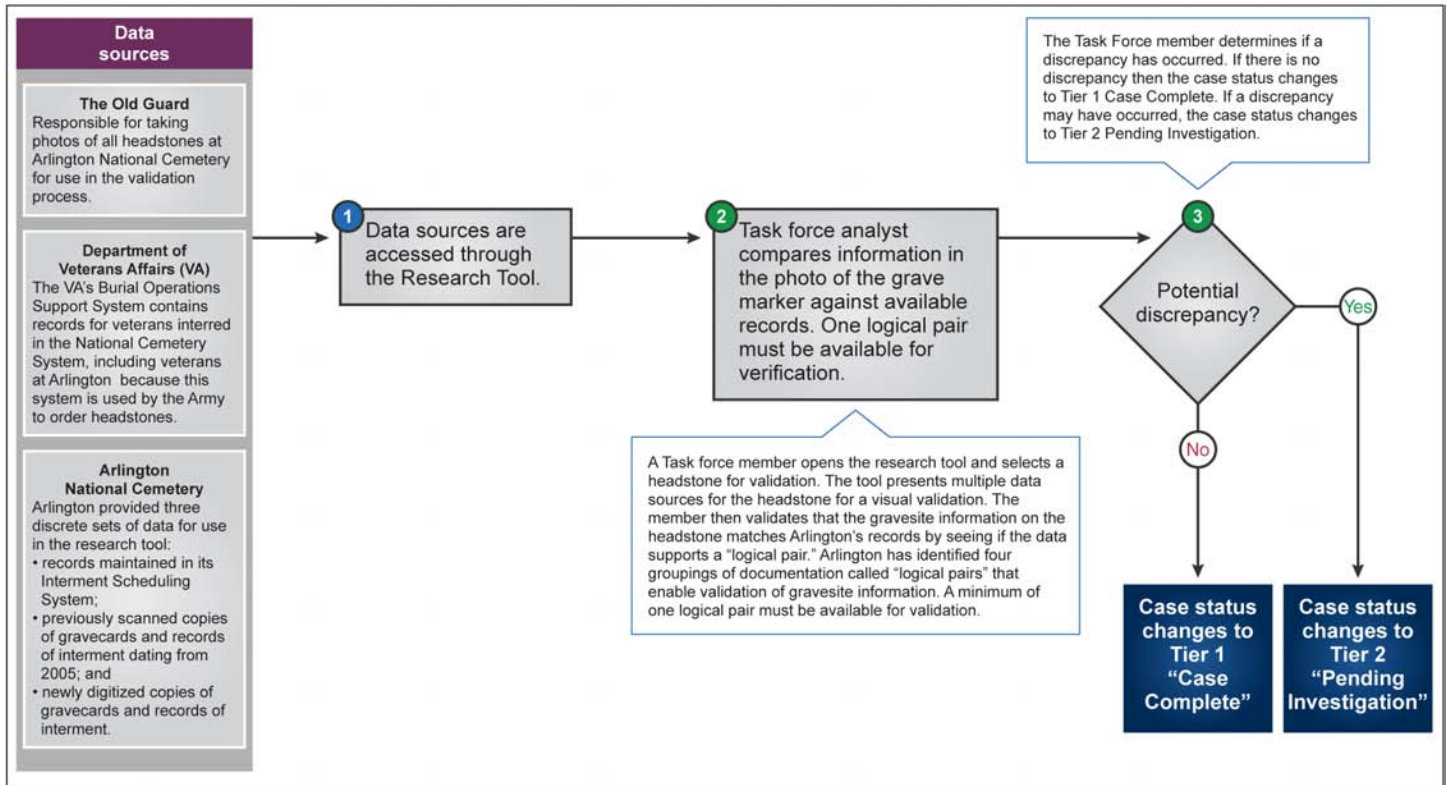
Step	Actions
6. Transport remains	The cemetery representative assigned to the funeral is responsible for the remains as they transit to the burial site. The cemetery representative will provide the urn to the next of kin and accompany them to the gravesite or, if the next of kin prefers, the cemetery representative will carry the remains to the burial site. If the decedent will receive certain honors, a military representative will transport the remains to the burial site.
7. Confirm niche/gravesite location	At the burial site the cemetery representative assigned to the funeral reviews the intake sheet and daily schedule created from the automated scheduling system to confirm the location of the service is the correct physically prepared gravesite. If the information is correct, the burial proceeds and the next of kin or the cemetery representative will place the remains in the niche or gravesite. The niche or gravesite will remain open until the funeral is concluded.
8. Grave closure	Upon the funeral's conclusion, the cemetery representative assigned to the funeral permanently affixes a second identification tag to the urn, which contains the decedent's information. The following steps take place: <ul style="list-style-type: none"> • The interment crew leader reviews the schedule to confirm the correct site was dug and then verifies that the schedule matches the information on both the sticker and the tag affixed to the urn. • If all information is correct, then the interment crew leader will attach a temporary cover to the niche (if the burial is in a columbarium) or will close the grave (if the burial is in the ground). A temporary marker containing the decedent's information will be placed at the gravesite.
9. End-of-day check	The interment crew leader performs a check at the end of the day to ensure that all temporary markers are correctly placed. The grounds foreman will then verify that the temporary markers match the daily burial schedule, specifically with regard to decedent information and gravesite location.
10. Confirm log book	At the conclusion of the day the interment specialist inventories the urn storage room and accounts for all urns that remain in storage. Staff ensures that the remaining urns match the log book. Upon completion of this verification, the log for that day is closed out. A new log book is created every day.
11. Headstone placement	Once the headstone / niche cover arrives, the contracting officer's technical representative verifies information with the cemetery's information on the decedent and with the temporary marker. Once the information is confirmed and the quality of the headstone / niche cover is ensured, the headstone / niche cover is installed. A cemetery representative will then take a photo of the gravesite and upload it to the cemetery's database.

Source: GAO and GAO analysis of ANCP data.

Notes: Cremated remains that temporarily cannot be interred or inurned due to circumstances beyond the cemetery's control (such as a hurricane or earthquake), will be documented in the cemetery's log for cremated remains and placed in the cemetery's secure urn closet for storage. When ready for interment or inurnment, the cremated remains will be signed out of the log book and their grave or niche information will be documented in the log.

Data are from ANCP guidance and GAO observation of practices.

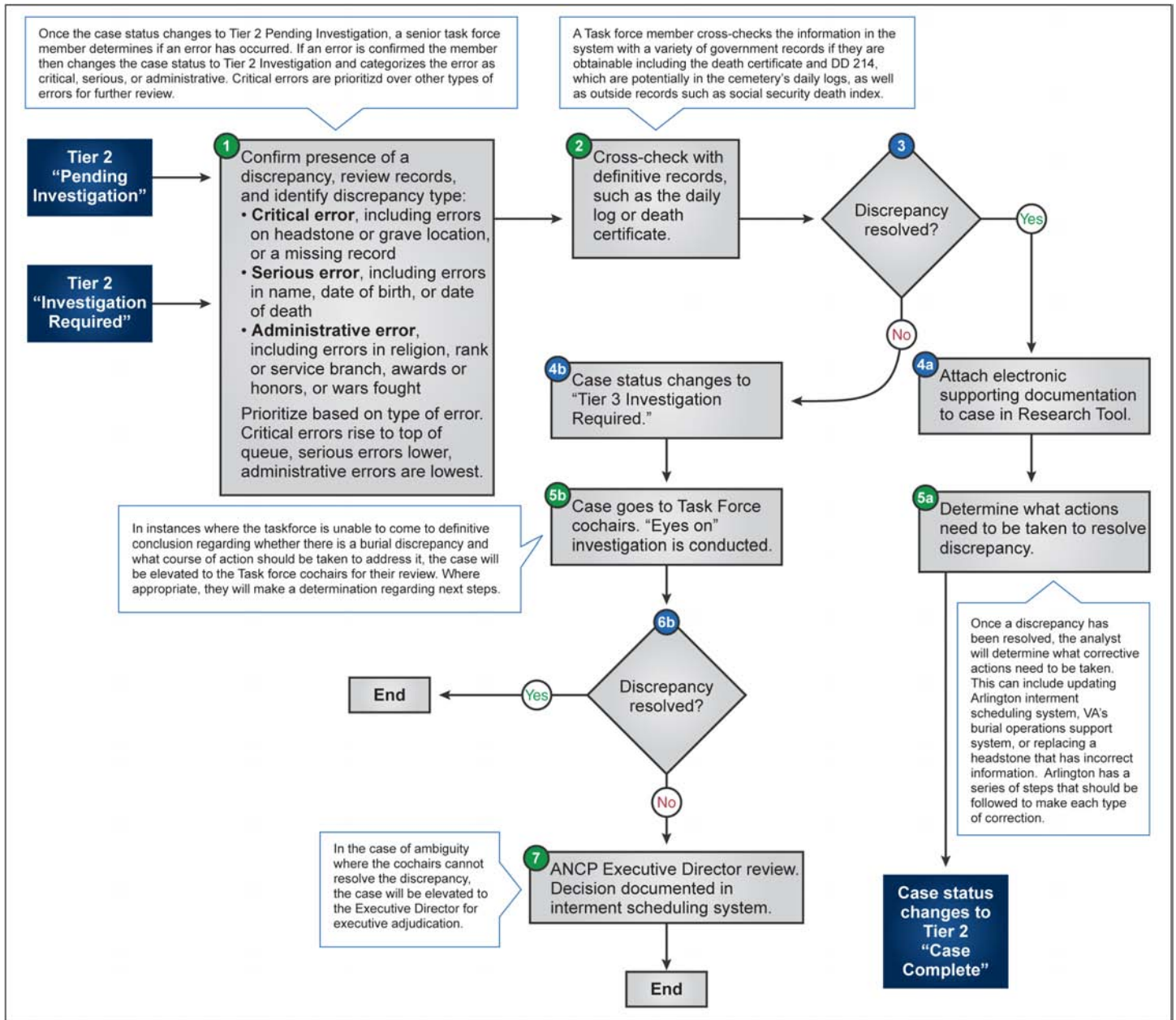
Figure 8: Business Process for Gravesite Accountability Process Tier 1 Assessment



Source: GAO analysis of ANCP data.

Notes: Data are from ANCP business-process maps.

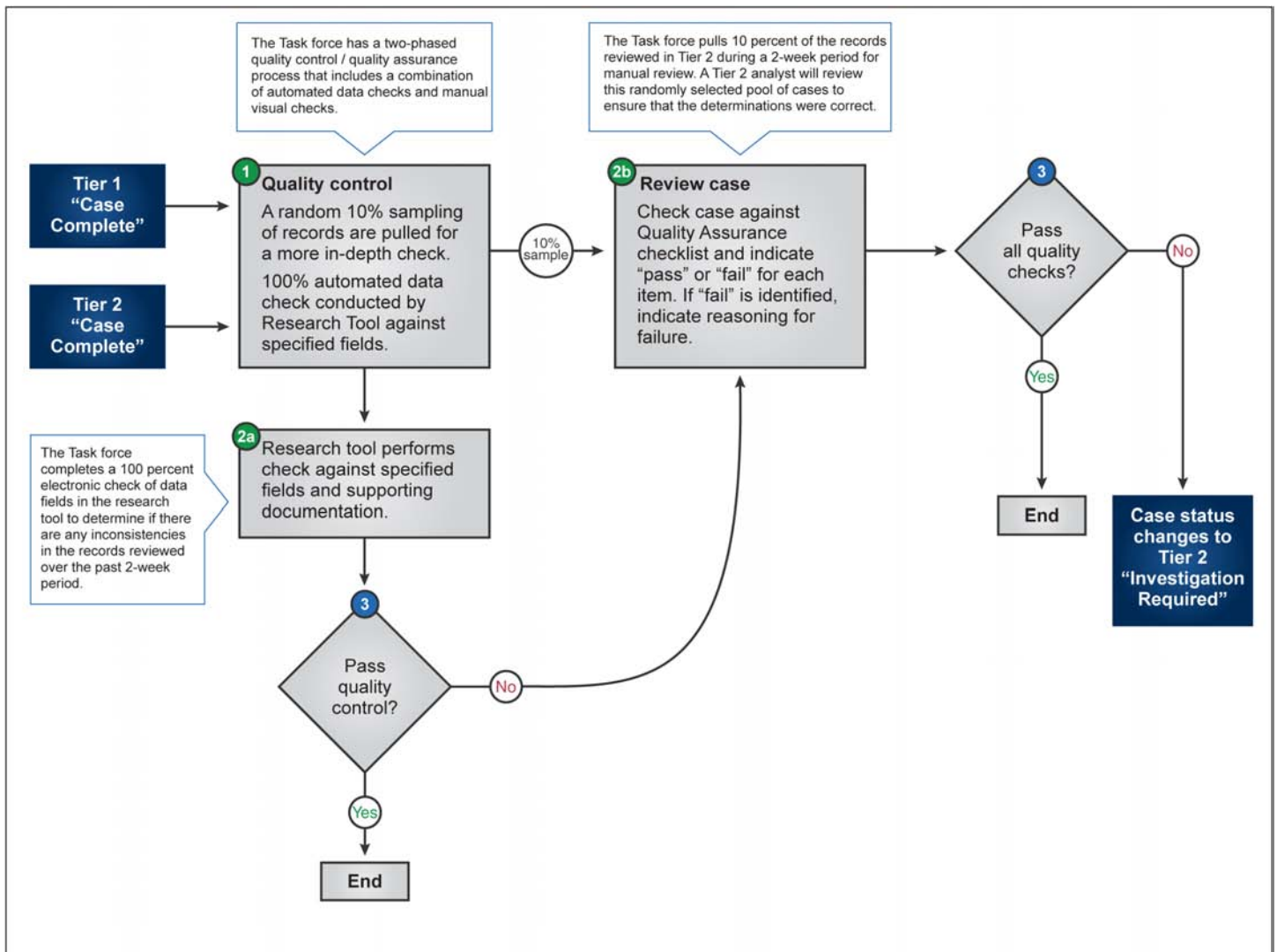
Figure 9: Business Process for Gravesite Accountability Process Tier 2 and 3 Assessment



Source: GAO analysis of ANCP data.

Notes: Data are from ANCP business-process maps.

Figure 10: Business Process for Gravesite Accountability Quality Assurance



Source: GAO analysis of ANCP data.

Notes: Data are from ANCP business-process maps.

Appendix V: Comments from the Department of Defense

Note: Page numbers in the draft report may differ from those in this report.



DEPARTMENT OF THE ARMY
ARMY NATIONAL CEMETERIES PROGRAM
ARLINGTON NATIONAL CEMETERY
ARLINGTON, VA 22211-5003

DEC 06 2011

Office of the Executive Director

Mr. Brian J. Lepore
Director, Defense Capabilities and Management
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Mr. Lepore:

This is the Department of Defense (DoD) response to the GAO Draft Report, GAO-12-105, "ARLINGTON NATIONAL CEMETERY: Management Improvements Made, but a Strategy is Needed to Address Remaining Challenges," dated November 14, 2011 (GAO Code 351592). I thank you and your organization for the opportunity to review this report and for the recommendations to improve and enhance our organization which honors the service of our veterans and loved ones as well as serves their families at a time of loss.

DoD concurs with three and partially concurs with four of the seven recommendations rendered in the report. Strategic planning at Arlington National Cemetery is continuous and the report timeframe could not capture the ongoing progress being made to implement and enhance operations and systems including full enterprise architecture and an enduring Army National Cemeteries Program Strategic Plan. We will continue to leverage the comprehensive GAO recommendations as outlined in the enclosure to inform our long term strategic and management planning.

Thank you for your recommendations and your interest in Arlington National Cemetery.

Sincerely,

A handwritten signature in black ink that reads "Kathryn A. Condon".

Kathryn A. Condon
Executive Director

Enclosure

GAO DRAFT REPORT DATED NOVEMBER 14, 2011
GAO-12-105 (GAO CODE 351592)

“ARLINGTON NATIONAL CEMETERY: MANAGEMENT
IMPROVEMENTS MADE, BUT A STRATEGY IS NEEDED TO ADDRESS
REMAINING CHALLENGES”

DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATIONS

RECOMMENDATION 1: To ensure sound investments in Arlington's information technology, we recommend that the Secretary of the Army direct the Executive Director, Army National Cemeteries Program, to complete and implement Army National Cemeteries Program 's planned enterprise architecture and re-assess ongoing and planned information technology investments' alignment with future operational needs.

DoD RESPONSE: Partially concur. Page 11 of the draft report states that Army National Cemeteries Program's technology improvements “are not yet guided by an enterprise architecture.” Page 12 of the draft report states that: “Arlington lacks assurance that information technology investments will be aligned with its future operational environment increasing risk that modernization efforts will not adequately meet the organization's needs.” The first statement fails to recognize the ongoing progress made by Army National Cemeteries Program (ANCP) in addressing this concern and the second statement is simply not supported by the facts. ANCP leadership recognizes the need for structure and governance of information technology (IT) investment and concurs that it is essential to complete and implement the ongoing enterprise architecture (EA) and to use it to evaluate and align all ongoing IT efforts. The initial EA will deliver as-is products in early 2012 and to-be products soon thereafter. However, it was not possible to withhold all investment in IT upgrades until the EA was complete. All investments to mitigate information assurance vulnerabilities were “must do”. Likewise, investments geared toward enabling information sharing among mission partners were essential. ANCP has taken a measured approach to avoid past mistakes and has not undertaken any major system development. The modest investment in those lines of IT that are the bridges to the future must be made and cannot wait for the EA. These investments bring the Interment Scheduling System, our authoritative electronic scheduling and interment system, up to Information Assurance standards and create the workflows that are required to gain and maintain accountability. The investment in geospatial information systems is conservative as it uses Army standards, data, and formats that are forward

compatible to any modern IT system. Coupled with the ANCP Strategic Plan, EA will inform system development and IT investment. Finally, it should be noted that the EA effort is very close to producing results and that the investments made in IT since June 10, 2010 are modest and limited to correcting either "must do" deficiencies or adding building block capabilities that are reusable and scalable.

RECOMMENDATION 2: To improve workforce planning and ensure that Arlington has the right workforce structure required to perform its mission, we recommend that the Secretary of the Army require the U.S. Army Manpower Analysis Agency and the U.S. Army Force Management Support Agency, in conjunction with the Executive Director, ANCP, to conduct an updated assessment of the program's workforce needs that accounts for current and planned changes to Arlington's business processes and staffing requirements, and to document the results of this updated assessment in a revised table of distribution and allowances.

DoD RESPONSE: Concur.

RECOMMENDATION 3: To provide for periodic evaluations of Arlington's performance, we recommend that the Secretary of the Army direct the Executive Director, ANCP, to develop and implement a program for assessing and improving cemetery operations. This program, at a minimum, should include an ability to complete a self-assessment of operations and external assessments by cemetery subject-matter experts.

DoD RESPONSE: Concur

RECOMMENDATION 4: To enhance coordination with key operational partners, we recommend that the Secretary of the Army direct the Executive Director, ANCP, in conjunction with the Military District of Washington, the military service honor guards, and Joint Base Myer-Henderson Hall, to develop a memorandum of understanding with each organization that clearly defines roles and responsibilities, institutionalizes effective working relationships, and seeks to efficiently leverage resources.

DoD RESPONSE: Partially concur. DoD fully recognizes the value of established memorandums of agreement and understanding. The recommendation as written fails to recognize that ANCP currently has completed a Memorandum of Agreement with Joint Base Myer Henderson Hall and will finalize coordination this fiscal year a Memorandum of Agreement with the Military District of Washington, the headquarters organization for the military service honor guards.

RECOMMENDATION 5: To provide a strategic focus at the Army's national cemeteries, we recommend that the Secretary of the Army direct the Executive Director, ANCP, to develop a strategic plan that prioritizes goals; identifies actions, milestones, and resource requirements for achieving those goals; and establishes performance measures to track and evaluate progress and outcomes.

DoD RESPONSE: Partially concur. DoD concurs with the need for a longer-term strategic plan as identified by GAO but notes that addressing this need is already underway. The first ever Army National Cemetery Strategic Campaign Plan to address the longer-term strategy will be signed and published in December 2011. Additionally, immediately after appointment, the current ANCP leadership team began a 10-year capitalization plan, changed the then existing expansion plans and expedited the construction of Columbarium Number 9 to extend the life of the cemetery and prepared a personnel plan for purposes of succession planning.

RECOMMENDATION 6: To improve visibility into Arlington's decision-making when interacting with families impacted by burial errors, we recommend that the Secretary of the Army direct the Executive Director, ANCP to develop written guidance that addresses the factors the Executive Director will consider when determining the types of assistance that will be provided to families in these circumstances.

DoD RESPONSE: Partially concur. Every family and every service is unique. The Army National Cemeteries Program applies DoD and Army regulations to guide decisions but the needs of the family and individual are preeminent in every leadership decision made. The DoD and Department of the Army already have regulations and guidance in the form of the Joint Travel Regulation, DoD Instruction 1300.18, Army Regulation 600-8-1, Army Regulation 638-2, Army directive 2009-02 that address benefits that are payable to family members. Based on limits and guidance provided by the above documents the ANCP leadership took into account the unique and specific needs and requests of family members on a case-by-case basis. Examples include the fact that several of the impacted families were local to Arlington National Cemetery thus did not require travel assistance. Some families requested very limited assistance while others needed more extensive assistance that was accommodated. Any further written policies would limit the Executive Director's ability to exercise his or her leadership skills and judgment to make an appropriate determination. The mission of the ANCP focuses on the human element and utilizes those processes necessary to reach the

appropriate decision as required. ANCP will complete an update of current protocols used to guide family-initiated inquiries regarding gravesite concerns.

RECOMMENDATION 7: To expand collaboration between the Army and VA national cemeteries, we recommend that the Secretary of the Army and the Secretary of Veterans Affairs develop and implement a joint working group or other such mechanism as the agencies deem appropriate that will enable ANCP and VA's National Cemetery Administration to collectively identify potential improvements, share lessons learned, avoid potential duplication, and develop solutions to common problems.

DoD RESPONSE: Concur

Appendix VI: Comments from the Department of Veterans Affairs



DEPARTMENT OF VETERANS AFFAIRS
Washington DC 20420
December 6, 2011

Brian J. Lepore
Director, Defense Management
and Capabilities
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Mr. Lepore:

The Department of Veterans Affairs (VA) has reviewed the Government Accountability Office's (GAO) draft report, "***Arlington National Cemetery: Management Improvements Made, but a Strategy Is Needed to Address Remaining Challenges***" (GAO-12-105) and is providing comments in the enclosure.

VA appreciates the opportunity to comment on your draft report.

Sincerely,


John R. Gingrich
Chief of Staff

Enclosure

Enclosure

Department of Veterans Affairs (VA) Comments to
Government Accountability Office (GAO) Draft Report
***Arlington National Cemetery: Management Improvements Made,
but a Strategy Is Needed to Address Remaining Challenges***
(GAO-12-105)

GAO Recommendation: To expand collaboration between the Army and VA national cemeteries, GAO recommends that the Secretary of the Army and the Secretary of VA develop and implement a joint working group or other such mechanism as the agencies deem appropriate that will enable ANCP and VA's National Cemetery Administration to collectively identify potential improvements, share lessons learned, avoid potential duplication and develop solutions to common problems.

VA response: Concur. VA will work with the Department of the Army to develop and implement an approach that will enable ANCP and VA's National Cemetery Administration to collectively identify potential improvements, share lessons learned, avoid potential duplication, and develop solutions to common problems. The target date for the first planning meeting to take place is by the end of the second quarter of fiscal year 2012.

Appendix VII: GAO Contact and Staff Acknowledgments

GAO Contact

Brian J. Lepore, (202) 512-4523 or leporeb@gao.gov

Staff Acknowledgments

In addition to the contact named above, Thomas W. Gosling, Assistant Director; Kathryn K. Arnold; Russell M. Bryan; George M. Duncan; Richard Powelson; Amie Steele; and Alex M. Winograd made key contributions to this report.

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