



September 2013

HOMELAND DEFENSE

Action Needed to Improve Cost Reporting for DOD's Aerospace Control Alert Mission

GAO Highlights

Highlights of [GAO-13-785](#), a report to congressional committees

Why GAO Did This Study

To protect U.S. airspace, DOD performs the Aerospace Control Alert mission, which includes military forces arrayed in a rapid response posture to conduct both air sovereignty and air defense operations against airborne threats over the United States and Canada. The National Defense Authorization Act for Fiscal Year 2013 required that the Secretary of Defense submit a report to Congress that provides a cost-benefit analysis and risk-based assessment of the Aerospace Control Alert mission as it relates to expected future changes to the budget and force structure of the mission. The act also requires that GAO review DOD's report and submit any findings to the congressional defense committees. In response to this mandate, GAO examined (1) DOD's April 2013 reporting of a risk-based assessment and cost-benefit analysis of the Aerospace Control Alert mission as they relate to expected future changes to the budget and force structure of that mission and (2) the extent to which DOD has reported the total cost of the Aerospace Control Alert mission. GAO reviewed DOD's April 2013 report to Congress and Aerospace Control Alert budget justification displays, and interviewed knowledgeable DOD officials.

What GAO Recommends

GAO recommends that DOD, as it expands its cost reporting in response to current reporting requirements, ensure that all personnel costs related to the Aerospace Control Alert mission, including those of the Army and Army National Guard, are included in DOD's budget displays. DOD concurred with GAO's recommendation.

View [GAO-13-785](#). For more information, contact Brian J. Lepore at (202) 512-4523 or leporeb@gao.gov.

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HOMELAND DEFENSE

Action Needed to Improve Cost Reporting for DOD's Aerospace Control Alert Mission

What GAO Found

In its April 2013 report to Congress, the Department of Defense (DOD) did not provide any new analyses, but provided the results of previous analyses related to the Aerospace Control Alert mission because, according to DOD officials, DOD was not expecting any future changes to the budget or force structure of the mission, including consideration of any basing location alternatives. DOD's April 2013 report summarized the results of three risk assessments that were conducted to support DOD's 2012 decision on which two alert basing locations could be removed from 24-hour alert status with the least amount of risk. The North American Aerospace Defense Command (NORAD), the Office of the Secretary of Defense Office of Cost Assessment and Program Evaluation, and the Continental U.S. NORAD Region performed these assessments and all concluded that, given the 2012 DOD decision that two alert basing locations would be removed from 24-hour alert status, the removal of the locations at Duluth, Minnesota, and Langley, Virginia, would provide the least increase in risk. DOD's April 2013 report also summarized a cost savings estimate developed after the decision to remove these basing locations from 24-hour alert status.

Along with the submission of DOD's budget requests for fiscal years 2010-14, the Air Force reported cost information for components of the Aerospace Control Alert mission in budget displays required by the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009, but DOD did not report the comprehensive cost of the Aerospace Control Alert mission. *Standards for Internal Control in the Federal Government* notes that financial information is needed for periodic external reporting and, on a day-to-day basis, to make operating decisions, monitor performance, and allocate resources. The Air Force provided budget displays containing information related to Air Force and Air National Guard military personnel costs, flying hours, and certain other costs along with DOD's budget justification materials for fiscal years 2010-14. However, DOD did not report other military service costs associated with the Aerospace Control Alert mission. The National Defense Authorization Act for Fiscal Year 2013 now requires, in addition to the Air Force cost information required by the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009, that DOD provide a consolidated budget justification display that fully identifies the Aerospace Control Alert budget for each of the military services and encompasses all programs and activities of the Aerospace Control Alert mission for each of the following: procurement; operations and maintenance; research, development, testing, and evaluation; and military construction. According to DOD officials, such a display is being developed for inclusion with the fiscal year 2015 budget submission. These consolidated budget displays should help provide a more complete picture of Aerospace Control Alert mission costs. However, other military personnel costs, including those associated with the Army and the Army National Guard personnel providing ground-based air defense capabilities, support the mission as well. Inclusion of this information, in addition to the information required in the budget justification displays, could provide decision makers with more comprehensive cost information to make fully informed resource allocation decisions to support the Aerospace Control Alert mission.

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Abbreviations

DOD	Department of Defense
NORAD	North American Aerospace Defense Command

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September 9, 2013

Congressional Committees

As a part of the federal government's efforts to protect U.S. airspace, the Department of Defense (DOD) performs Operation Noble Eagle, which consists of several missions. One such mission is the Aerospace Control Alert mission, which includes military forces arrayed in a rapid response posture to conduct both air sovereignty and air defense operations against airborne threats over the United States and Canada.¹ These forces include fighter aircraft and personnel available 24 hours a day, every day, to deter, respond to, and if necessary defeat airborne threats at 16 Aerospace Control Alert basing locations across the contiguous United States as well as in Alaska and Hawaii. These alert basing locations make up a portion of the Aerospace Control Alert mission and include pilots, command and control personnel, fighter aircraft, refueling tankers, airborne early warning aircraft, and aircraft maintenance personnel. The Army and the U.S. Coast Guard also support the Aerospace Control Alert mission; the Army provides ground-based air defense systems and personnel while the U.S. Coast Guard provides alert helicopters. The Aerospace Control Alert mission represents the last line of the air defense of the United States. In 2012, in response to the Secretary of Defense's efficiency initiatives,² DOD decided that its Aerospace Control Alert basing locations in Duluth, Minnesota, and in Langley, Virginia, could be taken off 24-hour alert status, with minimal impact on overall mission capabilities.

¹ DOD formerly referred to the Aerospace Control Alert mission as air sovereignty alert. DOD defines "air sovereignty" as a nation's inherent right to exercise absolute control and authority over the airspace above its territory. DOD defines "air defense" as defensive measures designed to destroy attacking enemy aircraft or missiles in the atmosphere, or to nullify or reduce the effectiveness of such attack. See Department of Defense, Joint Chiefs of Staff, *Department of Defense Dictionary of Military and Associated Terms*, Joint Publication 1-02 (Nov. 8, 2010 as amended through June 15, 2013).

² In May 2010, the Secretary of Defense publicly announced that DOD was to undertake a department-wide initiative to assess how the department is staffed, organized, and operated with the goals of reducing costs and modernizing its weapons portfolio, among others. The Secretary's initiative targeted both short- and long-term improvements and set specific goals and targets for achieving cost savings and efficiencies, which are expected to be achieved from fiscal year 2012 through fiscal year 2016.

We previously reported on improvements and challenges regarding the planning and management of the Aerospace Control Alert mission, including challenges faced by the North American Aerospace Defense Command (NORAD) and DOD in their ability to balance risks, costs, and benefits associated with that mission. Specifically, in January 2009, we reported on shortcomings in DOD's approach to the mission, including NORAD's difficulty in determining the appropriate numbers and types of units, personnel, and aircraft for the mission.³ In January 2012, we reported again on the Aerospace Control Alert mission and noted that NORAD had not included a prioritized list of metropolitan areas and critical infrastructure in its risk assessments and that it did not incorporate into these assessments assumptions associated with all three elements of risk: threat, vulnerability, and consequence.⁴ Finally, in February 2013, we reported on the analyses DOD used to support its decision to take the alert basing locations in Duluth, Minnesota, and in Langley, Virginia, off 24-hour alert status.⁵ Our report summarized the three risk assessments conducted by DOD to inform the decision of which of the basing locations, once removed from 24-hour alert status, would have the least impact on operational effectiveness. Our report also summarized the estimated cost savings that DOD expected as a result of these changes.

Effective January 2013, the National Defense Authorization Act for Fiscal Year 2013 required the Secretary of Defense to submit a report to Congress, not later than April 1, 2013, that provided a cost-benefit analysis and risk-based assessment of the Aerospace Control Alert mission as it relates to expected future changes to the budget and force structure of such mission.⁶ On April 18, 2013, DOD submitted its report to

³ In January 2009, we made five recommendations to DOD to improve the management of the Aerospace Control Alert mission, including conducting routine risk assessments as part of a risk-based management approach. DOD fully or partially agreed with these five recommendations. See GAO, *Homeland Defense: Actions Needed to Improve Management of Air Sovereignty Alert Operations to Protect U.S. Airspace*, [GAO-09-184](#) (Washington, D.C.: Jan. 27, 2009).

⁴ GAO, *Homeland Defense: Continued Actions Needed to Improve Management of Air Sovereignty Alert Operations*, [GAO-12-311](#) (Washington, D.C.: Jan. 31, 2012).

⁵ GAO, *Homeland Defense: DOD's Aerospace Control Alert Basing Decision Was Informed by Various Analyses*, [GAO-13-230R](#) (Washington, D.C.: Feb. 28, 2013).

⁶ Pub. L. No. 112-239, § 352(b)(1) (2013).

Congress.⁷ The act also requires that GAO conduct a review of the DOD report and submit a report on the findings of that review to the congressional defense committees.⁸ In response to this mandate, we examined (1) DOD's reporting of a risk-based assessment and cost-benefit analysis of the Aerospace Control Alert mission as they relate to expected future changes to the budget and force structure of the mission and (2) the extent to which DOD has reported the total cost of the Aerospace Control Alert mission.

To address our objectives, we reviewed relevant documents and interviewed knowledgeable officials from DOD's Office of the Under Secretary of Defense (Comptroller), Office of the Assistant Secretary of Defense for Homeland Defense and Americas' Security Affairs, Office of the Secretary of Defense Office of Cost Assessment and Program Evaluation, Joint Staff, NORAD/U.S. Northern Command, U.S. Pacific Command, Departments of the Army and Air Force, National Guard Bureau and Air National Guard, Continental U.S. NORAD Region (a component of NORAD that directs aerospace control for the continental United States, with the exception of Alaska), and U.S. Army North. To examine DOD's reporting of a risk-based assessment and cost-benefit analysis in the April 2013 *DOD Report on the Aerospace Control Alert Mission Cost-Benefit Analysis and Risk-Based Assessment*, we examined the risk assessment and cost-benefit analysis information contained in the 2013 DOD report and supporting documentation and testimonial evidence provided by DOD during the course of our review. To examine the extent to which DOD reported the total cost of the Aerospace Control Alert mission, we analyzed the costs included in Air Force budget displays for the Aerospace Control Alert mission for fiscal year 2010 through fiscal year 2014⁹ and compared this information with mission-related costs

⁷ DOD chose to limit the scope of its report to the alert fighter component of the Aerospace Control Alert mission and discussed those alert locations located in the contiguous continental United States; alert basing locations in Alaska and Hawaii were not included.

⁸ Pub. L. No. 112-239, § 352(b)(2) (2013).

⁹ The Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 requires that the Secretary of Defense submit a budget display to the President, for consideration by the President for inclusion with the yearly budget materials submitted to Congress that covers all programs and activities of the Air Sovereignty Alert mission of the Air Force (to include Air National Guard costs), including military personnel costs, flying hours, and any other associated mission costs. See Pub. L. No. 110-417, § 354 (2008).

identified during the course of our review by DOD officials associated with the mission, as well as with *Standards for Internal Control in the Federal Government*.¹⁰

We conducted this performance audit from April 2013 until September 2013 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.

DOD Does Not Anticipate Future Budget or Force Structure Changes and 2013 Report to Congress Provides Results of Previous Analyses We Reported on in February 2013

In its April 2013 report to Congress, in response to the National Defense Authorization Act for Fiscal Year 2013 requirement that DOD provide a cost-benefit analysis and a risk-based assessment of the Aerospace Control Alert mission as it relates to expected future changes to the budget and force structure of such mission,¹¹ DOD did not conduct or report on any new analyses because, according to DOD officials, DOD was not weighing competing Aerospace Control Alert basing location alternatives in response to any future budget or force structure changes. DOD reported on its previous analyses that consisted of (1) three risk assessments DOD conducted to support the 2012 decision that determined which two alert basing locations could be reduced with the least amount of risk and (2) cost savings estimates DOD developed after making the 2012 decision to take two alert basing locations (one in Duluth, Minnesota, and the other in Langley, Virginia) off 24-hour alert status.

In our prior reports on the Aerospace Control Alert mission, we stated that GAO's risk-based management framework noted that risk assessments should contain three key elements: an analysis of threat, an estimation of vulnerability, and an identification of consequences.¹² Following a decision by DOD that two alert basing locations should be taken off 24-hour alert status, three risk assessments were conducted to support the

¹⁰ GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999).

¹¹ Pub. L. No. 112-239, § 352 (2013).

¹² [GAO-09-184](#) and [GAO-12-311](#).

2012 decision of which two locations, once removed from 24-hour alert status, would have the least amount of increase in risk to the overall Aerospace Control Alert mission. DOD's April 2013 report provided a summary of the final results of these three risk assessments. These risk assessments were performed by NORAD, the Office of the Secretary of Defense Office of Cost Assessment and Program Evaluation, and the Continental U.S. NORAD Region, which included consideration of threat, vulnerability, and consequence. All three of these assessments came to similar conclusions regarding which of the two alert locations would cause the least increase in risk if taken off of 24-hour alert status.

NORAD's risk assessment analysis was based on quantitative modeling of fighter basing and, in our February 2013 report, we noted that NORAD had improved its risk analysis by changing some of the assumptions used to address vulnerability and consequence.¹³ We also discussed the separate analysis conducted by the Office of Cost Assessment and Program Evaluation, which similarly relied on modeling to aid its evaluation of risk. Finally, in our February 2013 report, we described the analysis resulting from a panel of subject matter experts convened by Continental U.S. NORAD Region, which reached conclusions consistent with NORAD and the Cost Assessment and Program Evaluation modeling. NORAD officials stressed to us that there was an increase in risk that resulted from removing two basing locations from 24-hour alert status, but the risk assessments informed decision making as to which two bases removal would have the least increase in risk. According to DOD officials, no additional risk analysis was conducted following these three studies.

According to DOD officials, DOD does not expect to make future changes to the budget and force structure of the mission beyond the decision already made to remove two sites from 24-hour alert status. In addition, the April 2013 DOD report notes that any further reductions in 24-hour alert sites would affect cross-border operations with Canada as well as mission accomplishment.

Regarding the cost savings estimate, DOD's April 2013 report states that removing the 24-hour alert status from the Duluth and Langley alert basing locations would result in an estimated savings of over \$73 million

¹³ [GAO-13-230R](#).

over the fiscal year 2013-17 time period. The report states that these estimated cost savings are primarily from shifting personnel from full-time to part-time status at the two sites no longer on 24-hour alert status. We reported on these same cost savings estimates in February 2013 and noted that the cost savings were estimated by the Air Force after the decision was made to eliminate alert basing locations at Duluth, Minnesota, and Langley, Virginia, from 24-hour alert status.¹⁴

DOD Has Not Reported Comprehensive Cost Information for the Aerospace Control Alert Mission

DOD has reported Air Force cost information for the Aerospace Control Alert mission in its budget displays but has not yet reported the comprehensive cost of the mission. *Standards for Internal Control in the Federal Government* notes that financial information is needed for periodic external reporting and, on a day-to-day basis, to make operating decisions, monitor performance, and allocate resources.¹⁵ Pertinent cost information should be identified, captured, and distributed in a form and time frame that permits people to perform their duties efficiently. Accurate and timely reporting of operational and financial data can assist program managers in determining whether they are meeting their agencies' plans and meeting their goals for accountability for effective and efficient use of resources. Without comprehensive cost information, decision-makers may not know what resources are allocated and used in support of the Aerospace Control Alert mission.

Congress has passed specific reporting requirements for the mission. The Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 requires that the Secretary of Defense submit a budget display to the President, for consideration by the President for inclusion with the yearly budget materials submitted to Congress, that covers all programs and activities of the Air Sovereignty Alert mission of the Air Force (to include Air National Guard costs), including military personnel costs, flying hours, and any other associated mission costs.¹⁶ The Air Force provided budget displays containing information related to military personnel costs, flying hours, and certain other costs along with DOD's budget justification materials for fiscal years 2010-14. In January 2012, we concluded that

¹⁴ [GAO-13-230R](#).

¹⁵ [GAO/AIMD-00-21.3.1](#).

¹⁶ Pub. L. No. 110-417, § 354 (2008).

weak internal controls limited DOD's ability to accurately identify Air Sovereignty Alert mission¹⁷ expenditures.¹⁸ In addition, according to Air National Guard officials, not all National Guard Bureau costs are included in total Aerospace Control Alert mission costs. For example, the Air Force calculates the costs for each basing location based on formulas that do not consider the base's location and the unit's home station. However, according to Air National Guard officials, the actual costs of each basing location can vary depending on a number of factors, such as whether the personnel at the location are Air National Guard or active duty Air Force personnel or whether the assigned unit is home-based or a detachment unit—temporarily relocated from their usual duty station. The Air Force budget justification displays submitted for fiscal years 2010-14 include personnel costs for Air Force, Air National Guard, and Air Force Reserve personnel, but do not include costs, such as military personnel costs, that other military services have in conjunction with the Aerospace Control Alert mission.¹⁹

In addition to the 2009 requirement, the National Defense Authorization Act for Fiscal Year 2013 requires that DOD provide a consolidated budget justification display that fully identifies the Aerospace Control Alert budget for each of the military services and encompasses all programs and activities of the Aerospace Control Alert mission for each of the following: (1) procurement; (2) operations and maintenance; (3) research, development, testing, and evaluation; and (4) military construction.²⁰ However, the act does not require any additional military personnel cost reporting. DOD has not yet developed a consolidated budget display in response to this new requirement. However, according to DOD officials, such a display is being developed for inclusion with the department's

¹⁷ Now known as the Aerospace Control Alert mission.

¹⁸ Specifically, in January 2012 we found that DOD's reported expenditures (1) overstated mission flying-hours, (2) included expenditures not associated with the mission, and (3) omitted some mission-related expenditures. We recommended improvements that the Secretary of the Air Force and the Director of the National Guard Bureau could make to improve the accuracy of reported expenditures for this mission. DOD partially concurred with this recommendation and the Office of the Secretary of Defense is working with the Secretary of the Air Force to clarify and standardize tracking of these expenditures. (See [GAO-12-311](#).)

¹⁹ The military services include the Army, the Navy, the Air Force, and the Marine Corps within DOD and the U.S. Coast Guard within the Department of Homeland Security.

²⁰ Pub. L. No. 112-239, § 352(a) (2013).

fiscal year 2015 budget submission to include the four budget categories specifically identified by the act. As a result, DOD's consolidated budget display for the fiscal year 2015 budget submission may not include military personnel costs associated with the other services, particularly the Army.

The consolidated budget displays required by the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 and the National Defense Authorization Act for Fiscal Year 2013 should help provide Congress and senior DOD decision makers with a more complete picture of Aerospace Control Alert mission costs. However, in addition to Air Force, Air National Guard, and Air Force Reserve personnel costs, personnel costs from the other DOD components also support the mission—including the Army and the Army National Guard personnel providing ground-based air defense capabilities in support of the mission. Unless this additional information is included in DOD's revised budget display, DOD decision makers will not have comprehensive cost information to make fully informed resource allocation decisions to support the Aerospace Control Alert mission.

Conclusions

The Aerospace Control Alert mission is critical to defending U.S. airspace. Once completed, the budget justification displays required by the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 and the National Defense Authorization Act for Fiscal Year 2013 should aid in the identification of many program and activity costs for each of the military services associated with the Aerospace Control Alert mission. A comprehensive identification and reporting of all costs associated with the mission, including all military personnel costs, could aid DOD in exercising effective management of this mission and its associated resources. Comprehensive reporting of all costs of the mission would also provide the Congress with a fuller accounting of these costs to aid in its oversight of the mission.

Recommendation for Executive Action

As DOD expands its cost reporting in the consolidated budget justification displays as required by section 354 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 and section 352 of the National Defense Authorization Act for Fiscal Year 2013, we recommend that the Secretary of Defense direct the Under Secretary of Defense (Comptroller) and responsible DOD organizations, as appropriate, to ensure that all Aerospace Control Alert program and activity costs for each of the military services are captured, including military personnel costs of the Army and Army National Guard.

Agency Comments and Our Evaluation

In written comments on a draft of this report, DOD concurred with our recommendation to ensure that all Aerospace Control Alert program and activity costs for each of the military services are captured, including those of the Army and Army National Guard. DOD stated that the Office of the Secretary of Defense (Comptroller) will include these costs in its Fiscal Year 2015 budget submission. DOD's written comments are reprinted in their entirety in appendix I.

We are sending copies of this report to the Secretaries of Defense and Homeland Security; the Commanders of NORAD, U.S. Northern Command, and U.S. Pacific Command; the Secretaries of the Army and of the Air Force; the Commandant of the Coast Guard; the Chief of the National Guard Bureau; and the Director of the Office of Management and Budget. In addition, this report will be available at no charge on our website at <http://www.gao.gov>.

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



Brian J. Lepore
Director, Defense Capabilities
and Management

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Appendix I: Comments from the Department of Defense



HOMELAND DEFENSE
& AMERICAS' SECURITY AFFAIRS

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SEP 04 2013

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

Dear Mr. Lepore:

This is the Department of Defense (DoD) response to the GAO draft report, GAO-13-785SU, "Homeland Defense: Action Needed to Improve Cost Reporting for DoD's Aerospace Control; Alert Mission," dated September 2013 (GAO Code 351823). DoD concurs with the recommendation. Response to the recommendation is enclosed.

Our point of contact for this action is Col Keith MacDonald, Office of the Assistant Secretary of Defense for Homeland Defense and Americas' Security Affairs, (703) 695-1157 or keith.g.macdonald2mil@mail.mil.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd M. Rosenblum".

Todd M. Rosenblum
Acting

Enclosure:
As stated



GAO DRAFT REPORT DATED SEPTEMBER 2013
GAO-13-785SU (GAO CODE 351823)

**“HOMELAND DEFENSE: Action Needed
to Improve Cost Reporting for DOD’s Aerospace Control Alert Mission”**

**DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATION**

RECOMMENDATION 1: As DOD expands its cost reporting in the consolidated budget justification displays as required by section 354 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 and section 352 of the National Defense Authorization Act for Fiscal Year 2013, we recommend that the Secretary of Defense direct the Under Secretary of Defense (Comptroller) and responsible DOD organizations, as appropriate, to ensure that all Aerospace Control Alert program and activity costs for each of the military services are captured, including military personnel costs of the Army and Army National Guard.

DoD RESPONSE: Concur.

OSD recognizes the need to ensure that all Operation NOBLE EAGLE costs and expenditures are accurately captured and displayed to allow full accounting of the mission. We agree that Army and Army National Guard operating and personnel costs have not been accurately identified. OSD Comptroller will include these costs in its FY15 Budget submission.

Appendix II: 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, key contributors to this report were Mark A. Pross, Assistant Director; Adam Anguiano; Brent Helt; Mae Jones; Jeff Tessin; and Michael Willems.

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