## Why GAO Did This Study

The U.S. Army Corp of Engineers’ (Corps) civil works mission has grown over the years, while its three-tiered headquarters, division, and district structure has remained the same since it was created in 1893. GAO was asked to examine for the Civil Works Program (1) over time, how the Corps has realigned its organization to take into account its changing mission, budget, staffing, and workload; (2) the challenges that the Corps has faced in realigning its organization; and (3) areas where officials and stakeholders believe changes to organizational alignment, if any, could enhance the Corps’ civil works mission. Organizational alignment refers to, among other things, changes in structure, roles and responsibilities, and technical and policy guidance.

GAO completed a historical and legislative review of the Corps’ mission and past realignment efforts, reviewed budget, staffing, and workload data, and interviewed current and former officials and stakeholders.

## What GAO Found

Since 1893, the Corps has had mixed results in modifying its organizational alignment in response to its changing mission, budget, staffing, and workload, but the fundamental structure has remained the same. For example, the Corps has added capacity and staff in response to its expanding mission, which now includes nine functional areas. Additionally, from 1994 to 2003, the Corps experienced static funding levels and responded by launching an effort that realigned the agency roles, functions, and processes to improve the efficiency of the Civil Works Program. In contrast to these efforts, other past proposals for realignment have not been implemented. For example, in 1992, the Corps proposed reducing the number of district offices in response to a diminished workload and budget. However, Congress did not support the closing of any districts, and therefore, this, as well as other similar proposals, have not been implemented.

The Corps has faced and will likely continue to face three challenges to any realignment effort: (1) inability to gain congressional support, (2) limitations of its funding structure, and (3) the autonomous culture of its districts. Most current and former officials told GAO that past attempts to realign district offices have failed because of a lack of congressional support. They said that the perceived risk of service reductions and job losses has and will continue to generate congressional resistance to such realignment efforts. In addition, they said the Corps’ annual incremental project-based appropriations and cost-sharing requirements create an impediment to realignment. For example, funding projects in increments hinders project efficiency by increasing costs and timelines. Finally, they said the autonomous culture of the districts has created a culture where they are reluctant to share resources and workload. This has impeded the Corps’ efforts to realign its work and resources more efficiently.

Although many officials and stakeholders that GAO spoke with generally agreed that the Corps’ structure is appropriate because it allows each level to focus on client and stakeholder needs at that level, some said that the current workload did not justify 38 districts. Officials and stakeholders also identified three areas where changes could result in enhanced effectiveness. First, they identified the need to redefine and clarify roles and responsibilities within the three levels so that Corps staff and managers are clear about the extent of their responsibilities. Second, there are opportunities to make better use of the Corps’ Centers of Expertise, which were created to consolidate key skills and knowledge and improve the effectiveness of the overall Civil Works Program. Areas in which the centers could be improved include better information on the types of services available and qualifications of the experts in the centers. Finally, the majority of division and district commanders we interviewed said that the Corps’ technical guidance is outdated and needs to be revised. Some of this technical guidance is between 10 and 15 years out of date and may result in divisions and districts executing projects differently.