

## Why GAO Did This Study

DOD, State, and USAID have relied extensively on contracts and assistance instruments (grants and cooperative agreements) for a range of services in Iraq and Afghanistan. In the last 3 years, GAO has provided information on the agencies' contracts, assistance instruments, and associated personnel in the two countries, detailing the agencies' challenges tracking such information.

Amendments from the National Defense Authorization Act for Fiscal Year 2011 now require the agencies to provide this and other information to Congress through annual joint reports. They also direct GAO to review those reports. In response, GAO reviewed the first joint report and assessed (1) data and data sources used to prepare the report; (2) use of data from the Synchronized Predeployment and Operational Tracker (SPOT) for management, oversight, and coordination; and (3) efforts to improve SPOT's tracking of statutorily required information. GAO compared data in the joint report to agency data GAO previously obtained, reviewed supporting documentation, and interviewed agency officials, including those in Iraq and Afghanistan, on how the data were collected and used.

## What GAO Recommends

In 2009, GAO recommended that the agencies develop a plan for addressing SPOT's limitations. They disagreed, citing ongoing coordination as sufficient. GAO continues to believe a plan is needed and is not making new recommendations. DOD and State provided technical comments on this year's report, while USAID declined to comment.

View [GAO-11-886](#) for key components. For more information, contact John P. Hutton at (202) 512-4841 or [huttonj@gao.gov](mailto:huttonj@gao.gov).

## IRAQ AND AFGHANISTAN

### DOD, State, and USAID Cannot Fully Account for Contracts, Assistance Instruments, and Associated Personnel

## What GAO Found

The Departments of Defense (DOD) and State and the U.S. Agency for International Development (USAID) designated SPOT as their system in 2010 for tracking statutorily required information on contracts, assistance instruments, and associated personnel in Iraq and Afghanistan. Citing limitations with SPOT's implementation, the agencies generally relied on data sources other than SPOT to prepare their 2011 joint report. Only State used SPOT but just for its contractor personnel numbers. However, GAO found that regardless of the data source used, the agencies' data had significant limitations, many of which were not fully disclosed. For example, while the agencies collectively reported \$22.7 billion in fiscal year 2010 obligations, we found that they underreported the value of Iraq and Afghanistan contracts and assistance instruments by at least \$4 billion, the majority of which was for DOD contracts. In addition, data presented in the joint report on personnel, including those performing security functions, are of limited reliability because of significant over- and undercounting. For example, DOD did not disclose that its contractor personnel numbers for Afghanistan were overreported for most of the reporting period because of double counting. Additionally, despite the reporting requirement, State did not provide information on its assistance instruments or the number of personnel working under them. As a result of such limitations, data presented in the joint report should not be used to draw conclusions or identify trends over time.

DOD, State, and USAID have used SPOT to a limited extent, primarily to manage and oversee individual contracts and personnel. Agency officials cited instances of using SPOT to help identify contractors that should be billed for the use of government services, including medical treatment and dining facilities. State and DOD officials also identified instances of using SPOT to help inform operational planning, such as preparing for the drawdown of U.S. forces in Iraq. Officials from the three agencies indicated that shortcomings in data and reporting capabilities have limited their use of SPOT and, in some cases, led them to rely on other data systems to help manage and oversee contracts and assistance instruments. Further, the agencies cannot readily access each other's data in SPOT, which limits interagency coordination opportunities.

Recent efforts have been made to improve SPOT's tracking of contractor and assistance personnel. SPOT now allows users to enter aggregate, rather than individual personal information into SPOT, which may overcome resistance to using the system based on security concerns. In addition, DOD and State report increased efforts to validate personnel data in SPOT. However, practical and technical challenges continue to affect SPOT's ability to track other statutorily required data. For example, SPOT cannot be used to reliably distinguish personnel performing security functions from other contractors. Also, while SPOT has the capability to record when personnel have been killed or wounded, such information has not been regularly updated. The agencies have identified the need for further modifications and new guidance to address some but not all of these limitations. It is unclear when SPOT will serve as a reliable source of data to meet statutory requirements and be used by the agencies for management, oversight, and coordination. As a result, the agencies still do not have reliable sources and methods to report on contracts, assistance instruments, and associated personnel in Iraq and Afghanistan.