

GAO Highlights

Highlights of [GAO-15-75](#), a report to congressional committees

Why GAO Did This Study

As instability abroad threatens U.S. and foreign partners' interests, the United States has emphasized the importance of building partner capacity to address emerging threats. Congress established GSCF in fiscal year 2012, and this pilot authority allows State and DOD to pool funds and expertise to address near- to mid-term needs for training, equipping, and enhancing foreign security forces. State and DOD jointly administer GSCF and are required to notify Congress of their intent to transfer funds and initiate GSCF activities before starting project execution. GAO was mandated to review State and DOD's procedures for managing GSCF.

This report (1) describes processes State and DOD have developed to manage the program, (2) describes the status of GSCF projects, and (3) assesses the extent to which State and DOD have clearly defined time frames for GSCF projects. GAO analyzed State and DOD guidance and GSCF documents, and compared GSCF guidance to internal control standards. GAO also interviewed State and DOD officials about GSCF.

What GAO Recommends

GAO recommends that State and DOD (1) provide an overall range of time for near- to mid-term GSCF projects and (2) track projects against this time frame. State disagreed and DOD partially agreed with the first recommendation, citing the need for flexibility. GAO agreed and modified the recommendation to clarify its intent, as discussed in the report. Both departments agreed with the second recommendation to track GSCF projects.

View [GAO-15-75](#). For more information, contact Charles Michael Johnson, Jr., at (202) 512-7331 or johnsoncm@gao.gov or John H. Pendleton at (202) 512-3489 or pendletonj@gao.gov.

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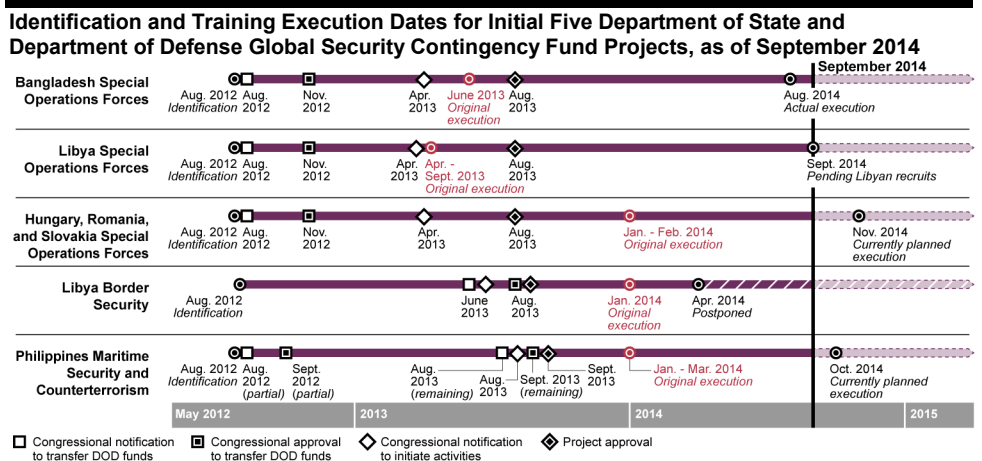
BUILDING PARTNER CAPACITY

State and DOD Need to Define Time Frames to Guide and Track Global Security Contingency Fund Projects

What GAO Found

The Department of State (State) and the Department of Defense (DOD) have developed processes to manage the Global Security Contingency Fund (GSCF) program. In March 2014, State and DOD officials used lessons learned from developing the initial GSCF projects to document a 14-step process to identify, develop, and execute GSCF projects. Additionally, State issued a separate document describing the process for congressional notification and internal State procedures for how to transfer and manage funds in the joint GSCF account.

State and DOD have submitted congressional notification packages for seven GSCF projects since fiscal year 2012. As of September 2014, State and DOD had not met the original dates contained in the congressional notifications for the initial five GSCF projects for beginning training and equipment delivery by an average of about 8 months. State and DOD officials stated that the dates were not met due to security concerns as well as additional details and supporting documentation required by Congress to obtain congressional approval. In July 2014, State and DOD also sent congressional notifications for two additional projects that have not begun execution. The figure below shows GAO's analysis of the identification, and original and currently planned or actual execution dates, of the initiation of training activities for the five initial GSCF projects.



Source: GAO analysis of Department of State and Department of Defense information. | GAO-15-75

State's March 2014 cable states that GSCF projects are to address near- to mid-term security concerns, but the cable does not clearly define what time frame constitutes near- or mid-term, and State and DOD do not track GSCF projects against established time frames. *Standards for Internal Control in the Federal Government* call for developing control activities to ensure management's directives are being met, such as defining a range of time for projects and tracking whether projects are meeting their goals. State officials said that GSCF is intended to address challenges outside of the normal budgeting and planning process; however, this approach does not define how long near- to mid-term GSCF projects should take. Without a range of time for GSCF projects, it is not clear how long projects should take, and State and DOD do not have time frames to track whether GSCF projects are addressing near- to mid-term needs.