



April 2015

YEMEN

DOD Should Improve Accuracy of Its Data on Congressional Clearance of Projects as It Reevaluates Counterterrorism Assistance

GAO Highlights

Highlights of [GAO-15-493](#), a report to congressional committees

Why GAO Did This Study

Al Qaeda in the Arabian Peninsula (AQAP) is one of the top U.S. national security threats. AQAP is based in Yemen, where political conflict, including a Houthi insurgency, has complicated stability. Since fiscal year 2006, DOD and State have allocated over \$500 million to provide training and equipment to the Yemeni security forces to assist Yemen in combating AQAP. Such assistance has been provided through three main programs: Section 1206 and Section 1207(n), which have been used to build Yemeni capacity, and FMF, which has been used to maintain equipment provided to Yemen.

A Senate report included a provision for GAO to review U.S. security assistance to Yemen. GAO examined (1) the disbursement of funds allocated to key security assistance programs for Yemen since fiscal year 2009, (2) the timeliness of Section 1206 and 1207(n) assistance, and (3) DOD plans for maintaining equipment provided to Yemen under Section 1206 and 1207(n), including the use of FMF. GAO reviewed agency documents, analyzed DOD and State data, and met with U.S. officials based in Washington, D.C., and Sanaa, Yemen.

What GAO Recommends

GAO recommends that DOD take steps to improve the accuracy of data regarding Section 1206 congressional notification clearance. DOD concurred and noted steps it took in fiscal year 2013 to improve overall data collection, but did not discuss improving data on congressional notification clearance dates. GAO continues to maintain that DOD should take steps to improve the accuracy of its data on congressional notification clearance dates.

View [GAO-15-493](#). For more information, contact Charles Michael Johnson, Jr., at (202) 512-7331 or johnsoncm@gao.gov.

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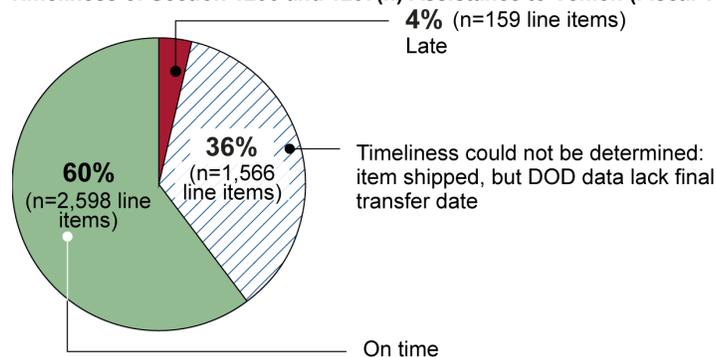
DOD Should Improve Accuracy of Its Data on Congressional Clearance of Projects as It Reevaluates Counterterrorism Assistance

What GAO Found

Since fiscal year 2009, the Department of Defense (DOD) has disbursed almost \$256 million of the \$401 million allocated to Yemen under the Section 1206 and 1207(n) security assistance programs, while the Department of State (State) has committed \$34 million of the \$95 million allocated under the Foreign Military Financing (FMF) program. In light of Yemen's currently unstable situation, security assistance programs to Yemen are temporarily suspended.

After correcting errors in DOD data, GAO determined that at least 60 percent of the Section 1206 and 1207(n) assistance from fiscal years 2009 through 2013 was timely, but delays affected 10 of 11 projects. DOD notified Congress that all training and equipment for each project would be transferred to Yemeni security forces within DOD's established deadline of 18 months. However, DOD's data contained inaccurate information regarding when the congressional notification period ended, which clears DOD to implement these projects. The inaccurate data limit DOD's and third parties' ability to readily assess the extent to which these projects met the 18-month deadline or to report to Congress on the status of assistance projects. Specifically, after correcting errors in DOD data, GAO found that at least 60 percent of the items were transferred on time, 4 percent of the items were late, and the remaining 36 percent of items were shipped but DOD's data system did not have information on when they were transferred to Yemen. The 4 percent of late items were arrayed among 10 of 11 projects.

Timeliness of Section 1206 and 1207(n) Assistance to Yemen (Fiscal Years 2009-2013)



DOD = Department of Defense

Source: GAO analysis of legislation and DOD data and documentation. | [GAO-15-493](#)

DOD plans for short-term (i.e., 2 years) maintenance needs for Section 1206 and 1207(n) projects and has resumed requesting the source and amount of long-term maintenance funds. A presidential directive and DOD guidance call for long-term maintenance planning, regardless of the partner country's ability to contribute. From fiscal years 2011 through 2014, DOD requested specific information on the amount and source of anticipated U.S. maintenance funding, if any, in the Section 1206 project proposal template. The fiscal year 2015 template did not request such information, but after reviewing a draft of GAO's report, DOD provided a copy of its fiscal year 2016 template, which requests additional information on long-term maintenance plans. DOD officials noted that several factors impede maintenance efforts and some equipment is not fully operational.

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Abbreviations

AQAP	al Qaeda in the Arabian Peninsula
DOD	Department of Defense
FMF	Foreign Military Financing
JCP	Joint Consolidation Point
State	Department of State

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April 28, 2015

Congressional Committees

Yemen has been an important partner in the fight against al Qaeda in the Arabian Peninsula (AQAP), a terrorist group based in Yemen that continues to plot against the United States. To help combat AQAP, U.S. agencies have allocated more than \$500 million to Yemeni security forces since fiscal year 2006. Much of this funding has been through the Section 1206 and 1207(n) programs.¹ Political instability in Yemen has further complicated U.S. efforts to combat the threats emanating out of Yemen. In January 2015, the Houthis, a northern Shiite tribal group, consolidated control of significant territory in Yemen, including the capital, Sanaa. In response to growing security threats, in February 2015, the Department of State (State) temporarily suspended operations and removed all staff from the U.S. Embassy in Sanaa. In March 2015, the Department of Defense (DOD) removed its last remaining staff in Yemen. Security assistance programs in Yemen are temporarily suspended.

Given the threats emanating from Yemen and the significant U.S. investment in assistance to Yemen, a 2014 Senate report included a provision for GAO to review U.S. security assistance to Yemen.² This report examines (1) the disbursement of funds allocated for key security assistance programs for Yemen since 2009, (2) the timeliness of Section 1206 and 1207(n) assistance, and (3) DOD's plans for maintaining equipment provided to Yemen under Section 1206 and 1207(n).

¹Section 1206 of the National Defense Authorization Act for Fiscal Year 2006, Pub. L. No. 106-193, established this program, also known as the Global Train and Equip Program, which is used to build the capacity of foreign military forces through the provision of training, equipment, and small-scale military construction activities. Section 1205 of the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015, Pub. L. No. 113-291, codified at 10 U.S.C. § 2282, provided a permanent authorization for this program. Section 1207(n) of the National Defense Authorization Act for Fiscal Year 2012, Pub. L. No. 112-81, authorized the Secretary of Defense, with the concurrence of the Secretary of State, to provide equipment, supplies, training, and assistance for minor military construction to Yemen's Ministry of Interior counterterrorism forces.

²S. Rept. No. 113-176, at 197 (2014).

To address these objectives, we reviewed and analyzed relevant national security strategies, key congressional legislation, and agency planning documents related to U.S. security assistance to Yemen. We analyzed funding data including allocations, obligations, and disbursements for Yemen from fiscal years 2009 through 2014. We also reviewed DOD and State documents and analyzed DOD transfer data against criteria identified in congressional notifications.³ Specifically, in these congressional notifications, DOD described the 15 fiscal year 2006-2014 Section 1206 and 1207(n) projects it intended to implement and established an 18-month deadline for transferring all equipment and completing all training related to the projects to Yemeni security forces.⁴ This 18-month process begins on the date the congressional notification period ends, which is at least 15 days after DOD notifies the designated congressional committees, making this date essential for assessing timeliness. During the course of our review, we found inaccuracies in DOD's data regarding the date when the congressional notification periods ended. We therefore used the congressional notification letters and legislation to determine the earliest possible date that the congressional notification period could have ended for each project. For the transfer date, we found that DOD's data were sufficiently reliable. We used these two dates—the congressional notification period end date, and the transfer date—to determine the timeliness of transfer of Section 1206 and 1207(n) equipment. The 4 fiscal year 2014 projects had deadlines that have not yet passed, therefore, we assessed timeliness for

³These notifications describe the Section 1206 and 1207(n) projects. The designated congressional committees that receive these notifications include the House Committees on Appropriations, Armed Services, and Foreign Affairs and the Senate Committees on Appropriations, Armed Services, and Foreign Relations. For the Section 1206 program, DOD and State must wait 15 days after notification before beginning project implementation.

⁴According to DOD's *Security Assistance Management Manual*, the title is transferred to Yemeni security forces when a representative of these forces and a U.S. government representative in Yemen co-sign a document acknowledging that the title, and custody of defense articles and services have transferred from the U.S. government to the Yemeni security forces. For the purposes of this report, we use the term "transfer" to refer to this transaction. We use "delivery" to discuss when equipment arrives in Yemen, but may not yet be transferred to the Yemeni security forces. We considered training to be transferred once it has been completed.

the 11 fiscal years 2009-2013 Section 1206 and 1207(n) projects, which consisted of 4,323 line items.⁵

We also examined plans for maintenance in Section 1206 and 1207(n) project proposals, analyzed executed projects for the inclusion of maintenance training and spare parts, and analyzed plans to finance and provide future maintenance support to Yemeni security forces. Further, we discussed U.S. strategies, programs, and activities related to security assistance to Yemen with U.S. officials from DOD, State, the U.S. embassy in Yemen, and the intelligence community. Appendix I includes a complete description of our objectives, scope, and methodology.

We conducted this performance audit from December 2014 to April 2015 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.

Background

Yemen has been an important U.S. partner that faces significant humanitarian, economic, and security challenges. As figure 1 shows, Yemen shares a land border with Saudi Arabia, a key U.S. ally, and a maritime border with a critical shipping lane connecting the Red Sea and the Arabian Sea. The most impoverished country in the Middle East and North Africa region, Yemen is experiencing a rapidly growing population, which is estimated at about 25 million; increasing scarcity of natural resources, including water; the steady decline of oil, its primary export; extremely high unemployment; and dwindling revenues that decrease the government's ability to fund basic operations. Moreover, Yemen is a safe haven for the terrorist group AQAP, which has been reported as al Qaeda's most active affiliate, and which the Commander of the U.S. military's Central Command identified as one of the most dangerous al Qaeda affiliates.

⁵Line items can include one or more articles and several line items may be included in a single requisition. Human rights training sessions were not included in these 4,323 line items.

Figure 1: Map of Yemen and Surrounding Area



Source: Map Resources (map). | GAO-15-493

Adding to these challenges, Yemen faces political instability following the unrest of the 2011 Arab Spring, an ongoing Houthi insurgency, and a southern separatist movement. In early 2011, mass protests began against the 33-year regime of President Ali Abdullah Saleh, resulting in his removal from office later that year, transferring power to his Vice President, Abdo Rabu Mansour Hadi, who was subsequently elected president in February 2012. Since coming to power, President Hadi has faced numerous challenges. In 2014, the Houthis, a northern Shiite tribal group, gained control of significant territory in Yemen, which led to their control of the capital, the seizure of key military bases, and control over key port facilities. According to State, as of March 2015, President Hadi had relocated to Saudi Arabia, where he continues his duties as President. The unstable security situation led State to temporarily suspend operations and remove all staff from the U.S. embassy in Sanaa. Other countries have also stopped operations at their embassies.

According to State, the overarching objective of U.S. policy in Yemen is a successful democratic transition that promotes political, economic, and security sector reforms that will enable the Yemeni government to respond to the needs and aspirations of its people. National strategies related to broad U.S. counterterrorism and security assistance goals

identify building partnership capacity as a key component of the U.S. counterterrorism strategy. Such strategies also stress a whole-of-government approach and synchronization of U.S. efforts across government agencies.

Prior to the current instability, to assist in countering the AQAP threat, since fiscal year 2006, State and DOD have collectively allocated over \$500 million in security assistance to Yemen through DOD’s Section 1206 and Section 1207(n) programs and State’s Foreign Military Financing (FMF) program.⁶ As seen in table 1, these programs have various goals, including building the capacity of military forces to conduct counterterrorism operations. In June 2014, State and DOD began an interagency effort to evaluate security assistance goals and priorities for Yemen, including how to employ the funding sources available in concert to build Yemeni security force capacity. According to DOD and State officials, this review has been paused as of March 2015 pending the resolution of Yemen’s unstable situation.

Table 1: Goals of Section 1206, Section 1207(n), and Foreign Military Financing Programs

Assistance program	Primary program goals
Section 1206 program	Build the capacity of a foreign country’s national military forces to conduct counterterrorist operations or participate in or support military and stability operations in which the U.S. Armed Forces are a participant.
Section 1207(n) program	Provide equipment, supplies, training, and assistance for minor military construction to Ministry of the Interior counterterrorism forces.
Foreign Military Financing (FMF) program	Provide grants for the acquisition of U.S. defense equipment, services and training, which promotes U.S. national security by contributing to regional and global stability, and containing transnational threats including terrorism and trafficking in narcotics, weapons, and persons.

Source: GAO analysis of Department of Defense documents. | GAO-15-493

⁶In addition to security assistance, the United States has also provided substantial civilian assistance to Yemen, including emergency food aid through the Food for Peace program. For additional information assistance to Yemen, see GAO, *U.S. Assistance to Yemen: Actions Needed to Improve Oversight of Emergency Food Aid and Assess Security Assistance*, [GAO-13-310](#) (Washington, D.C.: Mar. 20, 2013) and *Uncertain Political and Security Situation Challenges U.S. Efforts to Implement a Comprehensive Strategy in Yemen*, [GAO-12-432R](#) (Washington, D.C.: Feb. 29, 2012).

Note: The Section 1207(n) program was only authorized for fiscal year 2012. The fiscal year 2013 National Defense Authorization Act (NDAA) included new authority, under Section 1203, which the Department of Defense never used and which expired on September 30, 2014, to enhance the ability of the Yemen Ministry of Interior to conduct counterterrorism operations. In the fiscal year 2015 NDAA, Section 1206 was further modified and codified as permanent authorizing legislation at 10 U.S.C. §2282.

Section 1206 and 1207(n) projects are implemented via a multi-step process involving both State and DOD officials. A key step in the process is developing a specific proposal for a project, which is entered into a template that seeks information on, among other things, the nature of the threat, the desired capability, and benefits to the United States so that State and DOD officials can evaluate the proposals.

DOD and State Have Disbursed or Committed Almost \$290 Million in Security Assistance to Yemen since 2009, but Are Reevaluating the Way Forward Given Yemen's Instability

DOD and State have disbursed or committed almost \$290 million of the nearly \$500 million allocated to Sections 1206, Section 1207(n), and FMF assistance to Yemen since fiscal year 2009. DOD has disbursed about \$256 million of the approximately \$401 million Section 1206 and 1207(n) funds allocated to Yemen. State has committed \$34 million of the \$95 million FMF funds allocated to Yemen. Given the uncertainty in Yemen, security assistance programs are temporarily suspended.

Since Fiscal Year 2009, DOD Disbursed More Than \$250 Million of Sections 1206 and 1207(n) Funds

Since 2009, DOD disbursed almost \$256 million, or almost two-thirds of the approximately \$401 million allocated to Section 1206 and 1207(n) projects for Yemen. This Section 1206 and 1207(n) funding for fiscal years 2009 through 2014 comprised 15 counterterrorism capacity-building projects in Yemen, including efforts to enhance Yemeni security forces' communications, border security, and special operations capabilities to combat terrorists and other violent extremists. See appendix II for a description of each project.

As shown in table 2, DOD originally allocated \$452 million but then reallocated almost \$51 million for projects outside of Yemen.⁷ While DOD has obligated all of the remaining \$401 million, as of the end of fiscal year 2014, DOD had \$145 million in unliquidated obligations for Section 1206 and 1207(n) projects in Yemen. Funds for equipment and training under Section 1206 and 1207(n) programs must be obligated by the end of the fiscal year in which they are appropriated.

Table 2: Section 1206 and 1207(n) Assistance to Yemen, Fiscal Years 2009-2014

Dollars in millions							
	2009	2010	2011	2012	2013	2014	Total
Allocations	\$67.3	\$155.3	\$0	\$112.4	\$47.3	\$69.2	\$451.5
Amounts reallocated	9.5	14.4	0	6.1	12.9	7.8	\$50.7
Unobligated balances	0	0	0	0	0	0	\$0
Unliquidated obligations	5.6 ^a	6.1 ^b	0	43.0	31.2	59.1	\$145.1
Disbursements	52.1	134.8	0	63.3	3.2	2.3	\$255.7

Source: GAO analysis of Department of Defense data. | GAO-15-493

Notes:

According to Department of Defense (DOD) officials, the amount of funding DOD originally allocated for Yemen-specific projects represented the estimated cost of the projects as notified to Congress. Amounts reallocated were available for obligation for other authorized uses until the end of the relevant fiscal year. As contracts conclude, disbursement amounts are revised to reflect final contract costs. As a result, disbursement figures above may differ from those we previously reported. Figures in the table may not sum precisely because of rounding.

^aAccording to DOD, the unliquidated obligations from fiscal year 2009 have been canceled and were returned to a holding account at the U.S. Department of the Treasury (Treasury).

^bAccording to DOD, some of the fiscal year 2010 funds have been returned to a Treasury holding account, but some have not yet been canceled.

DOD officials stated that, given the uncertainty in Yemen, they are reviewing security assistance planned for Yemen, including the \$145 million in unliquidated obligations. Specifically, they are determining (1) how to proceed with respect to those funds that have been obligated for activities that have not yet occurred and may not occur; (2) whether to reduce future requests for Section 1206 and 1207(n) funds to Yemen,

⁷DOD officials identified some factors that can lead to the reallocation of Section 1206 and 1207(n) funds. For example, funding may be reallocated based on fluctuations in the price of equipment between the time original estimates are made for allocation purposes and the time obligations are made to support specific contracts.

including the allocation of fiscal year 2015 funds; and (3) whether to redirect equipment already purchased but not yet transferred to Yemen.

State Has Committed \$34 Million of FMF Funds Allocated to Yemen since Fiscal Year 2009

State has allocated \$95 million of FMF assistance to Yemen since fiscal year 2009 and committed \$34 million, more than one-third of the total FMF funds allocated to Yemen since fiscal year 2009, as shown in table 3. State allocated about \$20 million per year to Yemen from fiscal years 2011 through FY 2014. However, State did not commit FMF funds in Yemen in fiscal years 2012, 2013, or 2014. As a result, more than \$60 million in FMF funds were uncommitted. In addition, State’s fiscal year 2015 and 2016 budget requests included an additional \$25 million for Yemen. According to State officials, they have temporarily suspended FMF assistance to Yemen and determining whether to use uncommitted FMF funds for other countries remains an option. State has the authority to deobligate FMF funds and reobligate them to other purposes.⁸

Table 3: Foreign Military Financing Program Assistance to Yemen, Fiscal Years 2009-2014

Dollars in millions							
Fiscal Year	2009	2010	2011	2012	2013	2014	Total
Allocations	\$3	\$13	\$20	\$20	\$19	\$20	\$95
Unobligated balances	0	0	0	0	0	0	\$0
Uncommitted	0	0	2	20	19	20	\$61
Committed	3	13	18	0	0	0	\$34

Source: GAO analysis of Department of Defense and Department of State data. | GAO-15-493

Note: We were not able to present data on Foreign Military Financing (FMF) in the same way as for Section 1206 and 1207(n) assistance because FMF funds are budgeted and tracked differently and the system used does not track FMF information consistent with the way we are presenting the data on Section 1206 and 1207(n) assistance. For the purposes of this report, “uncommitted” amounts represent FMF obligations not yet committed for expenditure and “committed” amounts include FMF funding that has been committed but not yet disbursed as well as FMF funding that has been disbursed to a case. This funding is available for obligation for 1 year, and annual appropriations for FMF generally have contained language stating that FMF funds shall be obligated upon apportionment. Under authority generally granted in the Department of State, Foreign Operations and Related Programs Appropriations Acts, if funds from certain accounts, including the FMF account, are obligated within the initial period of availability, they remain available for obligation for an additional 4

⁸Under authority generally granted in the Department of State, Foreign Operations and Related Programs Appropriations Acts, if funds from certain accounts, including the FMF account, are obligated within the initial period of availability, they remain available for obligation for an additional 4 years. This is commonly referred to as deobligation-reobligation authority.

years. This is commonly referred to as deobligation-reobligation authority. Obligated funds generally then continue to be available for disbursement for an additional 5 years after the end of their period of availability for obligation.

According to DOD data, nearly 75 percent of FMF funding allocations from fiscal year 2009 through 2014 were planned to be used to maintain previously furnished equipment, including some provided through the Section 1206 and 1207(n) programs. Because of the pause in FMF commitments from fiscal years 2011 through 2014, Yemen accumulated over \$60 million in uncommitted FMF funding. Even with the accumulation of these funds, it is unclear if maintenance for all Section 1206 and 1207(n) equipment could have been fully funded.

Corrected DOD Data Reveal That Most Security Assistance Items Were Timely, but Delays Affected Nearly All Section 1206 and 1207(n) Projects

After correcting errors in DOD data, we determined that since 2009, at least 60 percent of overall assistance was on time; however, delays affected 10 of 11 Section 1206 and 1207(n) projects from fiscal years 2009 through 2013.⁹ We found weaknesses in DOD's data systems regarding the congressional notification clearance date, which we corrected for, and the date when assistance was provided to Yemeni security forces, both of which are necessary to determine timeliness. DOD officials reported that many factors may hinder or help the speed of security assistance deliveries to Yemen. DOD has taken steps to address those factors that can cause delays, including creating a consolidation point for equipment. DOD officials report that these steps have improved accountability throughout the delivery process, addressed some logistical challenges, helped address challenges related to political protests and insecurity in Yemen, and improved efficiency.

⁹The four fiscal year 2014 projects have deadlines that had not yet passed when we collected the data in January 2015.

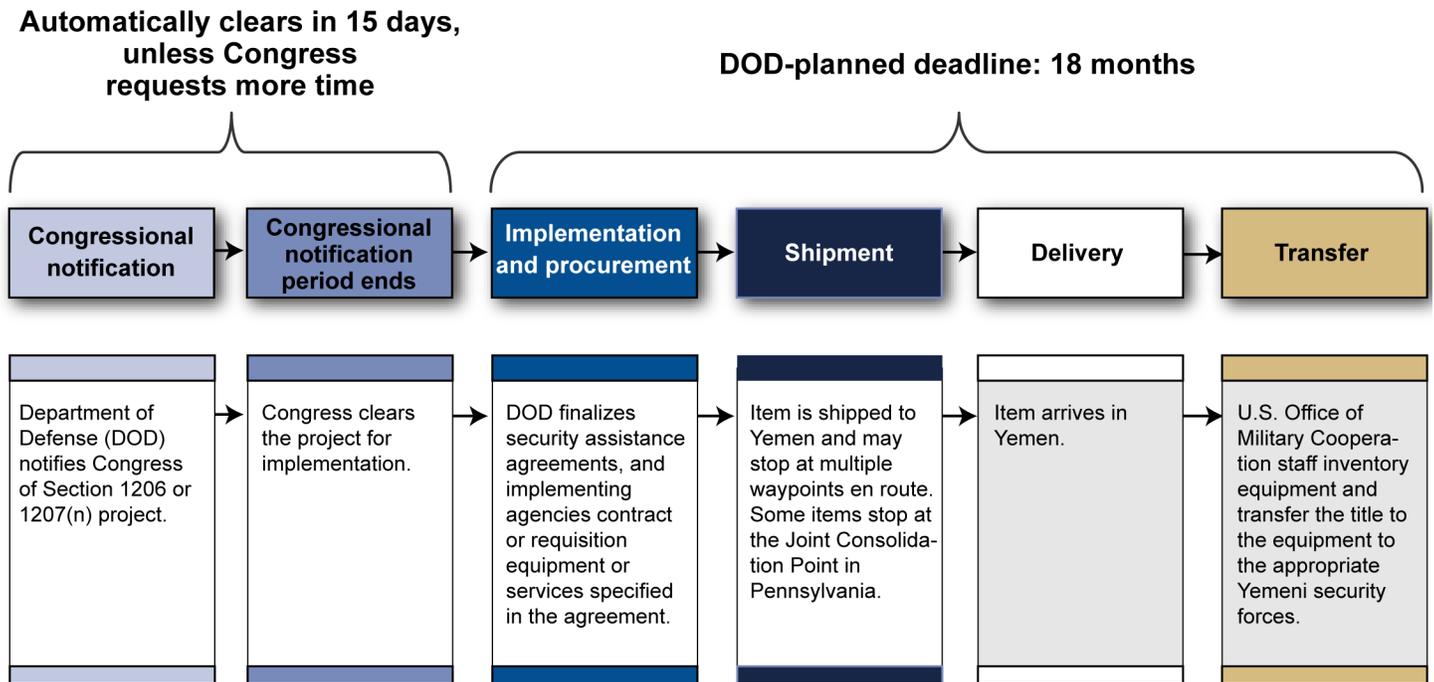
DOD's Plans Call for Completing Security Assistance to Yemeni Security Forces within 18 Months of Clearing the Congressional Notification Period

Congress requires DOD to notify it of planned Section 1206 and 1207(n) projects at least 15 days before beginning implementation of the projects.¹⁰ Once the congressional notification period ends, equipment is procured and then shipped to Yemen via a process that can include multiple waypoints. DOD notified Congress of plans to implement 15 Section 1206 and 1207(n) capacity-building projects for Yemen between FY 2009 and 2014. These congressional notifications stated that DOD would complete training and transfer associated equipment to Yemeni security forces within 18 months from the date the projects clear the congressional notification process. DOD can initiate an activity 15 days after it provides the required notification to Congress.¹¹ Figure 2 shows the shipment process for Section 1206 and 1207(n) security assistance to Yemen.

¹⁰National Defense Authorization Act for Fiscal Year 2006, Pub. L. No. 109-163, § 1206 (2006), as amended; and National Defense Authorization Act for Fiscal Year 2012, Pub. L. 112-81 § 1207(n)(3) (2012).

¹¹According to DOD officials, DOD typically has extended this notification period when Congress has requested additional information or time to review a project.

Figure 2: Shipment Process for Section 1206 and 1207(n) Security Assistance Equipment to Yemen



Source: GAO analysis of legislation and DOD information. | GAO-15-493

Equipment destined for Yemen may stop en route. DOD began using one potential stop, the Joint Consolidation Point (JCP) in Pennsylvania, for security assistance shipments in 2010. Equipment arrives at the JCP from various vendors and DOD implementing agencies at different times and is then shipped to Yemen. Following delivery in country, equipment is transferred to Yemeni security force recipients. According to DOD plans, this final phase must be completed within 18 months to meet the deadline stated in the congressional notifications.

DOD Data Systems Used to Track Section 1206 and 1207(n) Assistance to Yemen Contain Inaccuracies and Omissions

We found weaknesses in DOD's data systems used to collect information on key dates throughout the shipment process for Sections 1206 and 1207(n) assistance. First, the data systems included incorrect information regarding the congressional notification clearance date. Second, DOD's data systems did not contain complete information regarding when training is completed and equipment is transferred to the Yemeni security forces, though the quality of these data have improved in recent years following DOD implementation of a prior GAO recommendation. These

dates are needed to determine whether equipment and training is transferred to Yemen on time.

First, the date the congressional notification period ends is the date when DOD begins implementing projects to meet the 18-month transfer deadline, making it an essential starting point for assessing timeliness. For 11 of the 15 Section 1206 and 1207(n) projects notified to Congress from fiscal years 2009 through 2014, DOD data contained inaccurate dates for when the congressional notification period ended, which we had to correct in order to assess timeliness. Specifically, we found that 4 of the 15 congressional notification clearance dates in DOD's data system were the same date DOD had notified Congress, another 6 dates were 1 to 3 days after Congress was notified, and 1 date was 9 days prior to the date Congress was notified. However, DOD officials reported they were unaware of any instances in which Congress had cleared projects prior to 15 days, despite these 11 instances of the DOD data indicating the contrary. Further, DOD was only able to produce the documentation needed to correct one of these dates. We confirmed that DOD did not implement any cases prior to the legally mandated 15-day notification period. However, the inaccurate data limit the ability of DOD and others to effectively assess the extent to which Section 1206 and 1207(n) assistance is transferred to Yemen on time or report to Congress on the status of assistance projects.

Second, in order to determine whether the process for providing assistance met the 18-month deadline, it is essential to know when the equipment and training finally reached the Yemeni security forces (i.e. the transfer date). Although DOD collects data on the dates when Section 1206 and 1207(n) equipment first ships, its data systems do not contain complete information on when the training and equipment are finally transferred to the Yemeni security forces. Each of the 11 projects for which we assessed timeliness contained some line items for which the final transfer date was not documented in the data.¹² DOD data indicated that these items were usually shipped in less than 18 months, although

¹²We assessed timeliness for 4,323 line items pertaining to the 11 fiscal years 2009-2013 Section 1206 and 1207(n) projects, and DOD data contained transfer dates for 62 percent of these items, but lacked transfer dates for the remaining 38 percent. Two percent of the items lacking transfer dates were shipped after the 18-month deadline for completing the transfer to Yemeni security forces, making them late, including the one line item for the fiscal year 2010 Fixed-Wing Tactical Heavy Lift Project.

the items may have stopped at various waypoints and their date of final transfer cannot be determined. As a result, timeliness for those items could not be determined.

Our previous work has identified similar issues related to the quality of DOD's data on the delivery of security assistance programs, including Section 1206 and 1207(n).¹³ Specifically, we reported in 2012 that DOD data on the status of fiscal years 2007 through 2011 security assistance deliveries had information gaps such as missing information on the dates items departed U.S. shipping locations, and the date of receipt at the final destination. As a result, we recommended that DOD establish procedures to help ensure that DOD implementing agencies populate these data systems with complete data. In response to our recommendation, in May 2014, DOD updated its security assistance management manual to require security cooperation officers to report the delivery of equipment in DOD data systems within 30 days of delivery, programmed its systems to update shipment tracking information more frequently, and developed plans to ensure that accurate and timely delivery status information will be maintained in a new information system that DOD is developing.

DOD officials also reported that it has taken steps to address the gaps in transfer data for Sections 1206 and 1207(n) for Yemen, and we found evidence of recent improvements when we analyzed the data. For the fiscal year 2009 and 2010 projects, the final transfer dates were available for only 3 percent of items, whereas the final transfer dates were available for 91 percent of the fiscal year 2012 and 2013 projects.¹⁴ Further, DOD officials reported that since fiscal year 2013, DOD has automated more of the data collection and hired additional personnel to manually enter the remaining data. DOD officials noted that these and other processes put into place in the last two years should help ensure that deliveries are timely, accurate, and properly coordinated with U.S. representatives in Yemen responsible for transferring the equipment to Yemeni security forces.

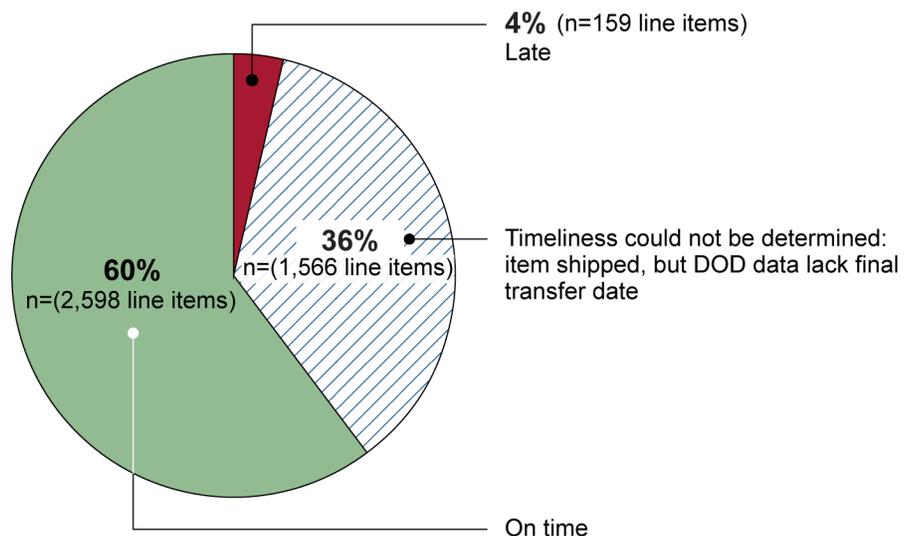
¹³GAO, *Security Assistance: DOD's Ongoing Reforms Address Some Challenges, but Additional Information Is Needed to Further Enhance Program Management*, [GAO-13-84](#) (Washington, D.C.: Nov. 16, 2012).

¹⁴There were no fiscal year 2011 Section 1206 and 1207(n) projects to Yemen because of political unrest.

At Least 60 Percent of Fiscal Year 2009-2013 Section 1206 and 1207(n) Assistance Met DOD Deadlines

After correcting DOD's data, we were able to determine that at least 60 percent of fiscal years 2009-2013 Section 1206 and 1207(n) equipment was on time and 4 percent was late. We could not determine timeliness for the remaining 36 percent because of omitted transfer dates. Although DOD data contained inaccurate congressional notification clearance dates and lacked some final transfer dates, we were able to calculate the earliest possible dates DOD could have started the projects and assessed the timeliness of most security assistance for Yemen using a combination of DOD data and congressional notification letters.¹⁵ As shown in figure 3, at least 60 percent of the 4,323 line items of training and equipment destined for Yemen from fiscal years 2009 through 2013 were transferred to Yemeni security forces on time.

Figure 3: Timeliness of Sections 1206 and 1207(n) Security Assistance to Yemen for Fiscal Years 2009 through 2013, as of January 7, 2015



DOD = Department of Defense

Source: GAO analysis of legislation and DOD data and documentation. | GAO-15-493

Notes: The 4 percent of line items that were transferred late include both items that were known to be transferred late and items that shipped after the 18-month deadline but lacked a final transfer date.

¹⁵We obtained congressional notification letters indicating the dates when DOD notified Congress of its planned Section 1206 and 1207(n) projects for Yemen, added the required minimum of 15 days to those dates, and used these new dates as the start of the 18-month deadline. We then used DOD data on shipments and transfer of equipment and completion of training to assess the extent to which security assistance was transferred to Yemeni security forces within 18 months.

The 36 percent for which timeliness could not be determined include line items that shipped within 18 months, but lacked a final transfer date in DOD's data system, suggesting they either (1) have not yet been transferred to Yemeni security forces, or (2) have been transferred but no date was recorded. Items that have not been transferred may have been delivered to Yemen and transfer has not occurred yet, or DOD may be holding them at waypoints outside of Yemen. DOD officials report security concerns about Yemen as one reason for such intentional delays in transferring equipment or completing training. There were no Section 1206 and 1207(n) projects in fiscal year 2011 because of political unrest.

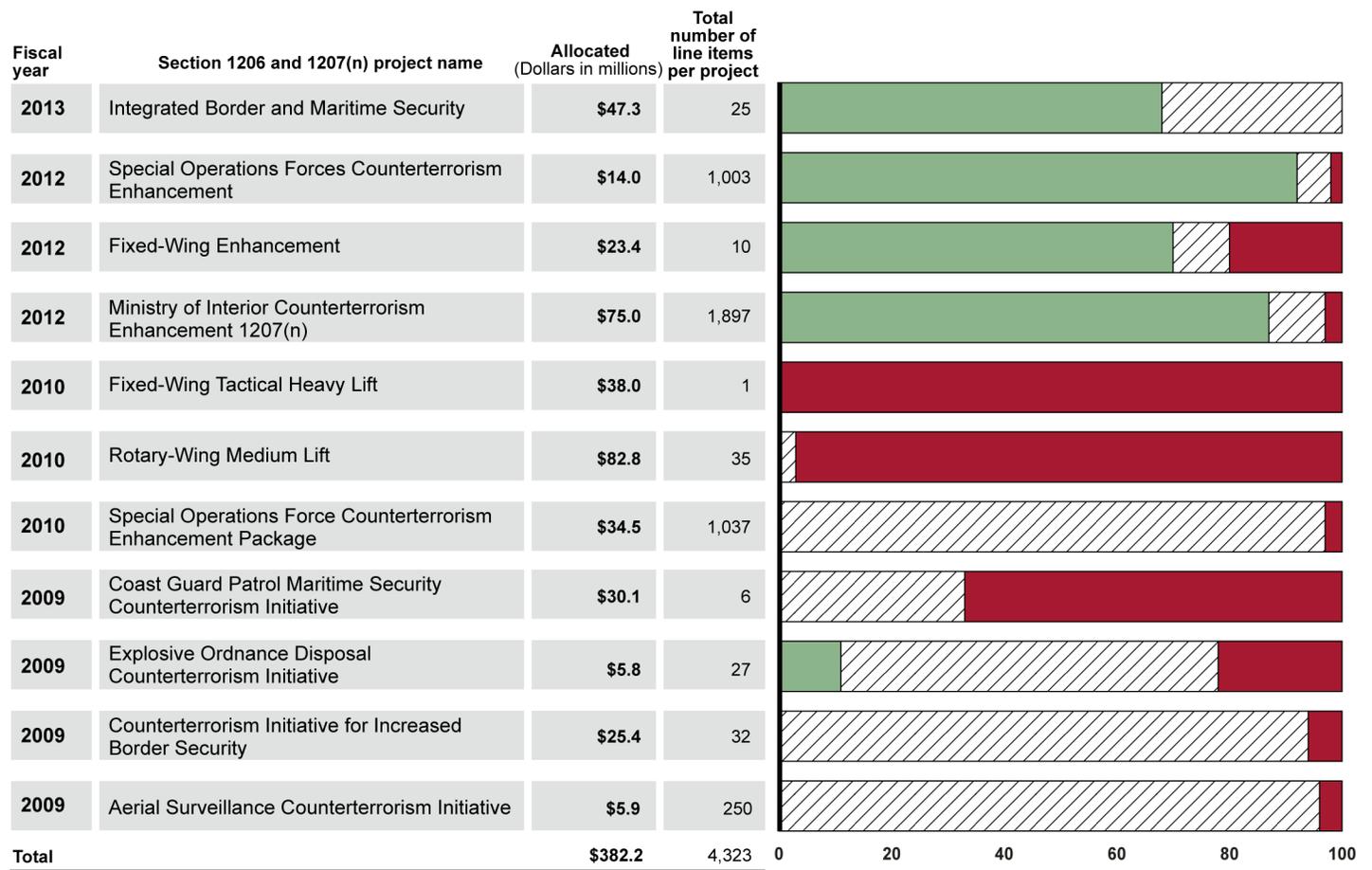
For equipment that included transfer dates, we calculated that the length of time it took to transfer items to Yemeni security forces ranged from 1 month to more than 4 years, with an average of 17 months. Some of the items transferred on time included large items, such as aircraft, boats, and trucks. For example, five boats were transferred within 17 months, and several hand-launched unmanned aerial vehicles were transferred in less than 15 months.

The 4 Percent of Items That Were Late Were Arrayed among 10 of 11 Section 1206 and 1207(n) Projects

The deadlines for the four fiscal year 2014 projects have yet to pass, but for the remaining 11 projects for fiscal years 2009 through 2013, DOD notified Congress that all equipment and training should have been completely transferred to Yemeni security forces by the end of 2014. However, 10 of the 11 projects did not meet established deadlines. These 11 projects consisted of a total of 4,323 line items for equipment and training sessions, and each of the 10 projects notified to Congress from fiscal years 2009 through 2012 included some items that did not meet the DOD-established deadlines, as shown in figure 4.¹⁶

¹⁶Line items can include one or more articles, and several line items may be included in a single requisition. Human rights training sessions were not included in these 4,323 line items.

Figure 4: Timeliness of Security Assistance Items by Section 1206 and 1207(n) Project, as of January 7, 2015



Percentage of line items transferred on time
 Timeliness could not be determined
 Percentage of line items transferred late

DOD = Department of Defense

Source: GAO analysis of DOD data. | GAO-15-493

Notes: Line items include equipment and training. Items for which timeliness could not be determined were shipped within 18 months but (1) have not yet been transferred to Yemen or (2) have been transferred but no date was recorded. DOD officials reported that some of the items for the fiscal year 2013 Integrated Border and Maritime Security project have no final transfer dates because they were being held at various shipping points when the security of various Yemeni ports of entry was compromised during the Houthi insurgency—coinciding with DOD’s 18-month deadline for final transfers for this project in December 2014. There were no Section 1206 and 1207(n) projects in fiscal year 2011 because of political unrest.

Examples of items that were late included spare parts for nearly all the projects and the following:

- coastal patrol boats and training for the 2009 Coast Guard Patrol Maritime Security Counterterrorism Initiative project;
- one CN-235 aircraft for the 2010 Yemen Fixed-Wing Capability project;
- Humvee trucks, small arms, and radios for the 2010 Special Operations Force Counterterrorism Enhancement;
- training and eight-passenger coastal patrol boats for the 2012 Special Operations Forces Counterterrorism Enhancement project; and
- small arms, night vision goggles, and spare parts for small, hand-launched unmanned aerial vehicles, for the 2012 Section 1207(n) project.

DOD Reported Taking Steps to Mitigate Factors That Affected Timeliness of Section 1206 and 1207(n) Equipment and Training for Yemeni Security Forces That Were Transferred Late

DOD officials indicated that several factors affected their ability to ensure that Section 1206 and 1207(n) equipment was transferred to Yemeni security forces within the planned timelines. These include security-related factors, partner country factors, and logistical factors.

- Security-related factors. Because of the ongoing security threats in Yemen, ports of entry have had periods of limited accessibility and the U.S. embassy has had periods of reduced staffing. For example, prior to the suspension of operations at the embassy in February 2015, officials from the U.S. Office of Military Cooperation in Sanaa responsible for transferring equipment to Yemeni security forces indicated that it could take hours to conduct the required inventories of equipment prior to its transfer. However, at various points in the past, spending hours at an airport or seaport was considered too dangerous and arranging for protection and transportation was time-consuming. As a result, some inventories—and therefore transfers—of equipment were delayed. In addition, DOD has intentionally delayed deliveries in response to security threats. When protests threatened security in 2011, DOD delayed delivery of one CN-235 aircraft, keeping it in Spain rather than delivering it to an uncertain security environment. In November 2014, when Houthis seized control of the port in Al Hudaydah, embassy officials worked with DOD to delay a shipment of equipment for the 2013 Section 1206 Integrated Border and Maritime Security project.
- Partner country factors. Yemeni officials must be available to receive the security assistance being delivered, yet political transitions and cultural factors have affected their availability. For example, DOD notified Congress of a Section 1207(n) project in June 2012.

However, as Yemeni security forces reorganized following the transition from President Saleh to President Hadi, the recipient unit within the Yemeni Ministry of Interior was not expanded as planned. As a result, in July 2014, 2 years after the original project was planned, DOD and State identified a new recipient and re-notified Congress of their plan to redirect almost \$58 million of the originally notified \$75 million in training and equipment. While many items were delivered within 18 months, other items were not shipped until after the re-notification, including sensitive equipment such as night vision goggles, which embassy officials preferred to keep secure in U.S. warehouses until the new Yemeni recipient was identified. As of December 2014, U.S. embassy officials stated that all associated equipment had been delivered to Yemen and most was being held in Yemeni security force warehouses so human rights training could be provided before transfer.¹⁷

DOD officials also reported that religious holidays and language barriers have sometimes resulted in delayed deliveries and transfers of equipment. Officials said they have had to delay deliveries of security assistance to avoid transferring equipment during the month of Ramadan, when Yemeni security forces responsible for receiving transferred equipment are likely to be observing religious practices. Officials also reported having delayed training because of the limited number of English speakers among the Yemeni security forces members with whom DOD officials work to complete transfers, as well as among forces scheduled to receive the training.

- Logistical factors. DOD officials reported that several logistical factors have led to delays in transfers of equipment to Yemen, such as paperwork errors, customs challenges, challenges presented by the type of delivery vehicle used (sea versus air), as well as lengthy equipment procurement timeframes and competing worldwide procurement and shipment prioritizations. For example, a CN-235 aircraft was transferred more than 3 years after congressional notification, in part because of a lengthy procurement process, in addition to country and security factors described earlier. In April 2010, DOD notified Congress of the plan to transfer the aircraft and associated training and spare parts within 18 months. However, the aircraft was ultimately transferred to Yemeni security forces in September 2013—more than 41 months after congressional

¹⁷The night vision goggles were Generation III, which require enhanced end-use monitoring to be completed by August 2015.

notification. Officials reported that procurement was delayed and, although the contract was complete by September 2010, the aircraft cost more than originally anticipated. As a result of this discovery late in the fiscal year, DOD determined that the funding allocated to the project would be used to cover the costs of the aircraft and a new project would be developed with additional funding to provide the training and 2 years of spare parts that had been included in the original project. The transfer of the aircraft and training was further delayed because of political unrest in 2011.

To address some of these factors and other challenges DOD previously identified with shipping equipment for building partner capacity programs, such as Section 1206 and 1207(n), DOD began using the JCP in Pennsylvania in 2010. DOD officials report that the JCP is used to consolidate equipment, generate additional data on equipment that transits there, and ensure that the equipment is accompanied by documents designed to improve customs processing and transfer processes in Yemen. DOD officials report that the JCP helps ensure that equipment that passes through the point is documented in DOD data and includes sufficient documentation to aid its clearance through customs and efficient transfer to partner country security forces, including those in Yemen.

DOD assessments and DOD officials from the Office of Military Cooperation in Sanaa reported that the JCP has improved the timeliness of security assistance for Yemen. Our analysis of DOD data for security assistance for Yemen from fiscal years 2009 from 2013 indicated that equipment that passed through the JCP stayed there for an average of about 10 months.¹⁸ JCP officials noted a number of criteria used to determine when to time the shipments from the JCP to Yemen. Specifically, officials reported that they work to balance delivering equipment in a timely manner to address critical needs with making efficient use of each shipment and trying to fill an entire government-contracted aircraft. They also aim, in consultation with the U.S. Office of Military Cooperation in Sanaa, to deliver complete capabilities in one delivery and to time these deliveries so training can begin on those capabilities rather than delaying deliveries and training until shipment

¹⁸Based on DOD data, about 77 percent of fiscal years 2009-2013 Section 1206 and 1207(n) assistance for Yemen went through the JCP. Our review of these data indicated that equipment that passed through the JCP was there for an average of 312 days.

processing of equipment for other capabilities is complete. Further, DOD officials reported that DOD has conducted weekly teleconferences with U.S. officials in Sanaa and has surveyed these officials following each equipment transfer to determine their satisfaction with the timing of shipments and transfers of security assistance, as well as identifying the embassy's priorities for future transfers. In addition, in December 2014, DOD conducted a review with U.S. Central Command and the Office of the Assistant Secretary of Defense for Special Operations and Low-Intensity Conflict to assess the extent to which these stakeholders were satisfied with the transfer timeliness for each Section 1206 and 1207(n) project whose deadlines had passed from fiscal years 2009 through 2013, including equipment that passed through the JCP. These stakeholders assessed each of the projects as successful. Even though some training was not conducted, some equipment was not provided, and some equipment and training arrived in Yemen late, they believed that the key equipment arrived on time and thus the equipment was sufficient to begin operations.

DOD Plans for Short-Term Maintenance of Section 1206 and 1207(n) Assistance and Has Resumed Requesting the Source of Long-Term Maintenance Funds

DOD includes 2 years of spare parts for short-term maintenance needs of Section 1206 and 1207(n) assistance and has resumed requesting the source and extent of anticipated U.S. funds, such as FMF, that are needed for longer-term needs. A presidential directive and DOD guidance require planning for the maintenance of security assistance equipment, regardless of the host nation's capability to maintain it. Although FMF has been a significant source of funds for maintaining Section 1206 and 1207(n) equipment, the fiscal year 2015 project proposal template for Section 1206 projects did not require information regarding the source or amount of U.S. funds needed for long-term maintenance, including any anticipated FMF needs. After reviewing a draft of this report, DOD officials provided updated documentation, including the fiscal year 2016 project proposal template. As it did through fiscal year 2014, the fiscal year 2016 template resumes asking for specific information on the availability of FMF if a partner country is unlikely to cover the expected costs of maintenance. DOD officials have also indicated several factors that impede maintenance efforts, including factors related to security, the partner country, and logistics. In some cases where maintenance has not been performed, some equipment was no longer fully operational.

Presidential Directive and DOD Policy Require Maintenance Planning as Well as Maintenance Funding for Section 1206 and 1207(n) Projects

DOD guidance and a presidential directive require planning for maintaining security assistance, including Section 1206 and 1207(n) projects. Presidential Policy Directive 23 stresses the need for long-term, sustainable commitments. DOD guidance acknowledges that adequate maintenance is a long-term need. Specifically, DOD's Joint Doctrine Note 1-13 (Security Force Assistance) states that sustainability is essential to security force assistance activities—regardless of the host nation's capability to sustain them. The Fiscal Year 2015 National Defense Authorization Act also includes a requirement that DOD notify Congress of any arrangements for the sustainment of a Section 1206 project, the source of any maintenance funds, and the performance outcomes it expects to achieve beyond the project's planned completion date.¹⁹

As noted earlier, Section 1206 and 1207(n) projects are implemented following a process involving both State and DOD officials. A key step in the process is developing a specific proposal for a project, which is entered into a template and contains information such as the nature of the threat, the desired capability, and benefits to the United States so that State and DOD officials can evaluate the proposals. For short-term maintenance needs, the Section 1206 and 1207(n) project proposal template, starting in fiscal year 2011, has indicated that each project should contain spare parts for 2 years of maintenance. Our analysis found that all Section 1206 proposals since 2012 included 2 years worth of spare parts.²⁰

¹⁹National Defense Authorization Act for Fiscal Year 2015, Pub. L. No. 113-291 § 1205(e)(1)(D).

²⁰According to DOD officials, the spare parts packages that come with Section 1206 and 1207(n) projects should be sufficient for 2 years based on an operational tempo modeled after U.S. military activities in similar environments such as Iraq and Afghanistan.

The Fiscal Year 2016 Section 1206 Project Proposal Template Has Resumed Requesting the Source of U.S. Long-Term Maintenance Funds

The template for fiscal year 2016 Section 1206 project proposals has resumed including fields identifying the source and amount of anticipated U.S. funding for long-term maintenance if partner country funds are not expected to cover the anticipated costs of long-term maintenance. After the 2-year spare parts package is exhausted, DOD has generally relied on FMF funding to provide maintenance.²¹ Prior to fiscal year 2015, the project proposal templates included fields related to maintenance in addition to any anticipated FMF needs in the future. Specifically, from fiscal years 2011 through 2014, Section 1206 project proposal templates included maintenance-related fields regarding the anticipated transition to FMF, whether an FMF request had been submitted, and the duration of the need for FMF. Additionally, in fiscal years 2013 and 2014, the templates also asked for an estimated annual cost for FMF needs.

The fiscal year 2015 Section 1206 proposal template no longer requested information on the source of long-term maintenance funding, including FMF needs if the partner country could not cover expected long-term maintenance costs, but the fiscal year 2016 template has resumed collecting information on FMF. While the fiscal year 2015 guidance called for detailed sustainment plans, the fiscal year 2015 project proposal template only solicited information on general sustainment costs and the partner nation's ability to contribute to sustaining the project. In an attempt to streamline its template, DOD officials removed explicit mentions of FMF in the fiscal year 2015 project proposal template. According to the Office of the Assistant Secretary of Defense for Special Operations/Low-Intensity Conflict, the change reflects new legislative language in the 2015 National Defense Authorization Act that requires information on the sustainment plan for the proposed program, which could include information on FMF. DOD data show that nearly 75 percent of FMF funding allocations from fiscal years 2009 through 2014 for Yemen were planned to be used in support of previously furnished equipment, including equipment provided through the Section 1206 and 1207(n) programs.

²¹We have previously reported on the use of FMF funding to maintain support for equipment purchased under Section 1206 and 1207(n). GAO, *International Security: DOD and State Need to Improve Sustainment Planning and Monitoring and Evaluation for Section 1206 and 1207 Assistance Programs*. [GAO-10-431](#) (Washington: Apr. 15, 2010).

Some Equipment Provided to the Yemeni Security Forces Is Not Fully Operational Because of Factors Impeding Maintenance Efforts

Some equipment provided by Section 1206 is not fully operational and needs either repairs or spare parts. For example, according to DOD officials, a CN-235 aircraft provided to Yemen by a Section 1206 project was grounded in October 2014 because it lacked spare tires, resulting in a loss of medium-lift capability for the Yemeni Air Force. Embassy documents report that, as of August, 2014, three of four Huey II helicopters provided by another Section 1206 project were minimally operational. They could only be flown safely for training purposes and were unable to conduct counterterrorism missions. In addition, both of the large coastal patrol boats provided to the Yemeni Coast Guard by Section 1206 funding were in disrepair and require a maintenance overhaul. DOD has noted that maintenance and sustainment continue to be key priorities for security assistance.

DOD officials indicated that several factors impede their ability to ensure that Section 1206 and 1207(n) equipment is properly maintained in Yemen, including security-related factors, partner country factors, and logistical factors.

- Security-related factors. Because of ongoing political instability and security threats in Yemen, the U.S. embassy has ordered some of its employees to depart from the country twice in the past few years, and since February 2015 the U.S. embassy has temporarily suspended operations. DOD officials indicated that this has hampered their efforts to maintain relationships with their Yemeni counterparts and ensure that Section 1206 and 1207(n) equipment is properly maintained. In addition, some DOD officials stated that even when the embassy was open, their ability to travel outside of Sanaa was limited because of security concerns, which also limits the extent to which U.S. officials can monitor or inventory the U.S.-funded equipment.
- Partner country factors. U.S. officials must work with their Yemeni counterparts to use FMF funds. According to DOD officials, while Yemeni cooperation in executing maintenance programs is important, ensuring collaboration in developing requests and prioritizing maintenance requirements is often a lengthy process and can delay requests for maintenance funding. For example, the development of a proposal with Yemen to maintain an airplane purchased under Section 1206 took 9 months.
- Logistical factors. DOD officials reported that lengthy equipment procurement timeframes and competing worldwide procurement and shipment priorities can delay maintenance equipment bound for Yemen. DOD officials also explained that paperwork errors and

customs challenges sometimes delay maintenance for certain equipment in Yemen.

Conclusions

AQAP terrorists based in Yemen continue to be a threat to the United States and Yemen's national security. The United States has invested more than \$500 million in security assistance to Yemen since fiscal year 2006 to build Yemen's counterterrorism capacity—much of this amount has been Section 1206 and 1207(n) funding to provide equipment for Yemeni security forces to combat security threats. DOD is required to notify Congress of Section 1206 and 1207(n) projects and wait 15 days before implementing them. However, we found that DOD's data systems used to track related security assistance contain inaccurate information regarding when projects clear the congressional notification period. We also found incomplete information on the transfer of over one-third of the equipment intended for Yemeni security forces, although the completeness of information had improved since 2013. As a result, DOD's data do not allow it or a third party to accurately and readily assess its performance against the 18-month transfer deadlines set in its notifications to Congress.

Recommendation for Executive Action

To further improve the ability of U.S. government agencies and others to assess the timeliness of U.S. security assistance to Yemen, we recommend that the Secretary of Defense take steps to improve the accuracy of data used to track when Section 1206 projects are congressionally cleared for implementation.

Agency Comments and Our Evaluation

We provided a draft of this report to State and DOD for their review and comment. State provided technical comments, which we have incorporated as appropriate. DOD provided written comments, which are reprinted in appendix III. DOD concurred with our recommendations.

DOD concurred with our recommendation to improve the accuracy of data used to track congressional notification clearance dates. DOD noted steps taken since fiscal year 2013 to improve data collection. We acknowledge DOD's progress in ensuring the accuracy of dates of final transfer, as we previously recommended in GAO-13-84. We maintain that the dates of the congressional notification process are also important in determining timeliness and thus should be accurate.

In our draft, we also included a second draft recommendation that DOD resume identifying the amount of anticipated long-term maintenance funds for Section 1206 projects. DOD concurred with our second recommendation. In addition, after reviewing a draft of our report, DOD provided updated documentation that included the fiscal year 2016 Section 1206 project proposal template, which reinstated a request for information on the amount of anticipated long-term maintenance funds, if any. The fiscal year 2016 template addresses our concerns because it provides a means to collect information regarding FMF and other potential U.S. funding options that could be used if the partner nation is unlikely to cover expected long-term maintenance costs. As a result, we removed this second recommendation from the final report.

We are sending copies of this report to the appropriate congressional committees and the Secretaries of Defense and State. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff members have any questions about this report, please contact me at (202) 512-7331 or johnsoncm@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 IV.



Charles Michael Johnson, Jr.
Director, International Affairs and Trade

List of Committees

The Honorable John McCain
Chairman
The Honorable Jack Reed
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Thad Cochran
Chairman
The Honorable Richard J. Durbin
Ranking Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Lindsey Graham
Chairman
The Honorable Patrick J. Leahy
Ranking Member
Subcommittee on State, Foreign Operations, and Related Programs
Committee on Appropriations
United States Senate

The Honorable Mac Thornberry
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Rodney Frelinghuysen
Chairman
The Honorable Pete Visclosky
Ranking Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

The Honorable Kay Granger
Chairwoman
The Honorable Nita Lowey
Ranking Member
Subcommittee on State, Foreign Operations, and Related Programs
Committee on Appropriations
House of Representatives

Appendix I: Objectives, Scope and Methodology

In 2014, Senate Report 113-176, which accompanied the proposed Carl Levin and Howard P. “Buck” McKeon National Defense Authorization Act of 2015, S. 2410, included a provision for GAO to report on several issues pertaining to security assistance to Yemen. This report examines (1) the disbursement of funds allocated for key security assistance programs for Yemen since 2009, (2) the timeliness of Section 1206 and 1207(n) assistance, and (3) the Department of Defense’s (DOD) plans for maintaining equipment provided to Yemen under Section 1206 and 1207(n).

To address our objectives, we reviewed and analyzed relevant national security strategies, key congressional legislation, and planning documents related to U.S. security assistance to Yemen. We discussed U.S. strategies, programs, and activities related to security assistance to Yemen with U.S. officials from DOD, the Department of State (State), the U.S. embassy in Yemen, and the intelligence community. We planned to travel to Yemen but were unable to do so because of Yemen’s unstable security environment during the time of our review. However, we were able to interview officials from the U.S. Office of Military Cooperation and Special Forces in Yemen via video teleconference and in person while they were in Washington, D.C.

To address security assistance disbursements, we reviewed authorizing legislation for Section 1206, Section 1207(n), and State’s Foreign Military Financing (FMF) programs. We also analyzed funding data including allocations, obligations, and disbursements for Yemen from fiscal years 2009 through 2014. DOD and State provided data on allocations, amounts reallocated, unobligated balances, unliquidated obligations, and either disbursements of Section 1206 and 1207(n) funds or commitments of FMF funds. We analyzed these data to determine the extent to which funds from these three programs had been disbursed or committed. We assessed these data by interviewing cognizant agency officials and comparing the data with previously published data, as well as verifying them with congressional notifications and case closure receipts to determine that they were sufficiently reliable for our purposes.

To assess the extent to which transfers of fiscal years 2009 through 2014 Section 1206 and 1207(n) equipment and training to Yemeni security forces have been timely and the efforts State and DOD have made to address factors affecting the timeliness of these transfers, we reviewed DOD and embassy documents, analyzed DOD transfer data against criteria identified in congressional notifications, and interviewed DOD and State officials. We used these sources to describe the key steps in the

process for shipping assistance to Yemen and associated timelines. In the congressional notifications, DOD described the Section 1206 and 1207(n) projects it intended to implement and established an 18-month deadline for transferring all equipment and services related to the projects to Yemeni security forces.¹ The process includes two dates that are key to assessing whether DOD has met its 18-month deadline: the date the congressional notification period ends, allowing DOD to begin implementing a project, and the date the equipment and training are transferred to Yemeni security forces.

During the course of our review, we found inaccuracies in DOD's data regarding the congressional notification period and omissions in the data regarding the transfer dates. DOD notified Congress of plans to implement 15 Section 1206 and 1207(n) projects in fiscal years 2009 through 2014. For two-thirds of these projects, DOD data contained inaccurate congressional notification clearance dates—the initial step in the 18-month shipment and transfer process. However, using the legislation and copies of congressional notifications, we were able to calculate the earliest possible dates DOD could have started implementing the Section 1206 and 1207(n) projects. We obtained documents indicating the dates when DOD notified Congress of its planned Section 1206 and 1207(n) projects for Yemen, added the required minimum of 15 days to those dates, and used these new dates as the start of the 18-month deadline. We then used DOD data on shipments and transfers of equipment and training to assess the extent to which security assistance was transferred to Yemeni security forces within 18 months. However, as we relied on the earliest possible dates DOD could have begun implementing the projects, and the 18-month timeline starts at implementation, our analysis may understate the timeliness of transfers as, in some cases, implementation could have begun several days afterwards because Congress may have requested additional information that delayed the start.

Of the 15 Section 1206 and 1207(n) projects notified to Congress in fiscal years 2009 through 2014, 11 had deadlines that had already passed at

¹The title is transferred to Yemeni security forces when a representative of these forces and a U.S. government representative in Yemen co-sign a document acknowledging that the title and custody of defense articles and services have transferred from the U.S. government to the Yemeni security forces. For the purposes of this report, we use the term transfer to refer to this transaction.

the time of our review; we did not assess timeliness for the remaining 4 projects because their deadlines had not yet passed. We assessed timeliness for the 11 fiscal years 2009 through 2013 Section 1206 and 1207(n) projects, which consisted of a total of 4,323 line items.² Projects ranged from 1 line item to 1,897 line items. DOD data contained dates for the final transfer of equipment for 62 percent of the line items related to fiscal years 2009 through 2013 Section 1206/1207(n) projects. For the remaining 38 percent, we calculated whether shipment took place prior to established transfer deadlines. DOD data were current as of January 7, 2015. Shipment indicates the first step in the process of shipping items, though equipment may stop at various waypoints between initial shipment and final transfer to Yemeni security forces. We used the following criteria for classifying the timeliness of items:

- On time: The transfer date fell on or before the 18-month deadline.
- Late: The transfer date fell after the 18-month deadline, or—for items lacking a transfer date—the shipment date fell after the 18-month deadline for transfer.
- Cannot determine: The shipment date that fell prior to the 18-month deadline but no transfer date was documented. Such items may have been transferred on time, they may have been late, or they may not have been transferred yet. Discussions with DOD officials and review of DOD documents indicated that some of these items were ultimately transferred on time and some were transferred late, but the transfer dates were not included in the data. DOD also shipped some items to its Joint Consolidation Point in Pennsylvania or other waypoints en route to Yemen and then held the equipment at those waypoints because of security concerns, leaving these items without transfer dates because transfer has not yet occurred.

To assess the reliability of the transfer dates that DOD provided, we interviewed cognizant officials about their processes for entering data, performed basic logic checks, and spot-checked receipts that DOD provided for certain items that had been transferred. Based on our assessment, we determined that the transfer data in the database were sufficiently reliable for our purposes. DOD officials noted several reasons 38 percent of data were missing transfer dates, including the failure of security cooperation officers to enter the dates in the data system, or the

²Line items can include one or more articles and several line items may be included in a single requisition. Human rights training sessions were not included in these 4,323 line items.

failure of vendors delivering large items directly to Yemen to submit the relevant information. They reported that DOD began efforts to address these challenges in 2012. In fact, for the fiscal years 2009 and 2010 projects in our review, the final transfer dates were only available for 3 percent of items, whereas transfer dates were available for 91 percent of the fiscal year 2012 and 2013 projects. Our previous work has identified similar issues related to the quality of DOD's data on the delivery of security assistance programs, including Section 1206 and 1207(n).³ In 2012, we recommended that DOD establish procedures to help ensure that DOD implementing agencies populate these data systems with complete data. In response to our recommendation, in May 2014, DOD updated its security assistance management manual to require security cooperation officers to report the delivery of equipment in DOD data systems within 30 days of delivery, programmed its systems to update shipment tracking information more frequently, and developed plans to ensure that accurate and timely delivery status information will be maintained in a new information system that DOD is developing.

We assessed the other variables that we used, namely the project titles, lines items, and project year, by crosschecking them against information from DOD officials, congressional notifications, and other DOD documents to determine that they were sufficiently reliable for our purposes. However, we determined that the data on the value of each line item were not sufficiently reliable to determine timeliness by percentage of dollar value transferred per project. Therefore, in table 4 of this report (see app. II), we report overall project allocation and descriptions of each project. In addition, as noted above, our estimates may understate timeliness because we estimated based on the earliest possible implementation dates rather than the actual implementation dates.

To analyze the extent to which equipment provided to Yemen under Section 1206 and 1207(n) has been maintained, we examined legislation, presidential directive, and agency guidance to determine the requirements for short- and long-term maintenance planning. We also reviewed plans for maintenance in Section 1206 and 1207(n) project proposals to determine whether they included the source and amount of funding proposed for maintaining the equipment. We analyzed DOD data

³GAO, *Security Assistance: DOD's Ongoing Reforms Address Some Challenges, but Additional Information Is Needed to Further Enhance Program Management*, [GAO-13-84](#) (Washington, D.C.: Nov. 16, 2012).

on Section 1206 and 1207(n) projects for the inclusion of line items related to maintenance training and spare parts. We also analyzed plans to finance and provide future maintenance support to Yemeni security forces. We interviewed DOD and embassy officials on the maintenance status of equipment already in Yemen and to identify factors that impeded maintaining equipment provided under Section 1206 and 1207(n).

We conducted this performance audit from December 2014 to April 2015 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: Training and Equipment Provided to Yemen through Section 1206 and 1207(n) Assistance Programs

From fiscal years 2009 through 2014, the Department of Defense (DOD) allocated \$401 million in counterterrorism training and equipment to Yemeni security forces through its Section 1206 and Section 1207(n) security assistance programs. Table 4 identifies the 15 projects that DOD undertook using Section 1206 and Section 1207(n) funding and the specific capabilities DOD planned to build through these efforts.¹

Table 4: Section 1206 and 1207(n) Efforts in Yemen, Fiscal Years 2009-2014

Dollars in millions		
Project title	Project value	Project description
Fiscal year 2009		
Aerial Surveillance Counterterrorism Initiative	\$5.9	This effort was designed to build the capacity of the Yemeni Air Force to conduct counterterrorism operations by providing aerial surveillance capability for internal stability and combating terrorism within and at its borders. It included helicopter spare parts and surveillance cameras.
Counterterrorism Initiative for Increased Border Security	\$25.4	This effort was designed to provide the Yemeni Border Security Force with the capacity to deter, detect, and detain terrorists along Yemen's borders with Saudi Arabia and Oman. It included trucks, radio systems, and operations/maintenance training.
Coast Guard Patrol Maritime Security Counterterrorism Initiative	\$30.1	This effort was intended to enhance the Yemeni Coast Guard's capacity to provide internal stability and counterterrorism within its territorial waters. It was intended to help build the capacity of Yemen's maritime security forces to conduct counterterrorism operations by providing equipment and training to the Yemeni Coast Guard to improve its ability to identify, detain, and apprehend terrorists, and to respond to terrorist incidents within its area of responsibility.
Explosive Ordnance Disposal Counterterrorism Initiative	\$5.8	This effort was intended to assist Yemen's Ministry of Defense in improving its improvised explosive device ordnance mitigation and response to counter resurgence in terrorist activity.
Fiscal year 2010		
Special Operations Force Counterterrorism Enhancement Package	\$34.5	This effort was designed to improve the tactical effectiveness of the Yemeni Special Operations Forces. It was intended to build the capacity of Yemen's national military forces to conduct counterterrorism operations by providing equipment and training to enhance mobility, situational awareness, survivability, communications, and tactical proficiency in support of the Yemeni Special Operations Forces' counterterrorism mission. It includes vehicles, weapons, ammunition, and night vision goggles.

¹There were eight human rights training projects associated with these 15 Section 1206 and 1207(n) projects for fiscal years 2009 through 2014. According to DOD officials, human rights training related to the fiscal years 2009 through 2013 Section 1206 projects has been completed; human rights training for fiscal year 2014 projects (including the redirected Section 1207(n) project) has been scheduled but is currently on hold pending an improvement in the security situation in Yemen.

**Appendix II: Training and Equipment Provided
to Yemen through Section 1206 and 1207(n)
Assistance Programs**

Dollars in millions		
Project title	Project value	Project description
Rotary-Wing Medium Lift	\$82.8	This effort was intended to help build the capacity of Yemen's national military forces to conduct counterterrorism operations by providing equipment and training to increase Yemen's rotary-wing medium-lift capability. It was intended to allow the Yemeni Air Force to transport small units to participate in day- or night-time operations at high altitude. It included four Huey II helicopters, spare parts, maintenance and training.
Fixed-Wing Tactical Heavy Lift	\$38	This effort was intended to provide equipment and training to improve the operational reach and reaction time of counterterrorism forces. It included a CASA CN-235 aircraft for 51 troops, parts, tools, and maintenance.
Fiscal year 2012		
1207(n) Ministry of Interior Counterterrorism Enhancement ^a	\$75	This effort was intended to help enhance the ability of Yemen's Ministry of Interior Counterterrorism Forces to conduct counterterrorism operations by providing equipment, minor military construction, and training. Through the provision of this assistance, it was intended that the government of Yemen would be able to grow and enhance its primary counterterrorism force and base elements of that force outside of Sanaa and closer to critical areas of operation. It included night vision goggles, radios, vehicles, weapons and ammunition, RAVEN tactical unmanned aerial vehicles, minor military construction, and operational training.
Special Operations Forces Counterterrorism Enhancement	\$14	This effort was intended to help build the capacity of the Yemeni Special Operations Forces to conduct counterterrorism operations by providing equipment and training to enhance Yemen's counterterrorism mission. It included small arms and accessories, ammunition, radios, night vision goggles, global positioning systems, rigid hull inflatable boats, combat rubber raiding craft, organizational clothing, and individual soldier equipment.
Fixed-Wing Capability	\$23.4	This effort was intended to help build the capacity of Yemen's national military forces to conduct counterterrorism operations by providing equipment and training to improve the operational reach and reaction time of Yemen's counterterrorism forces. It included two short takeoff and landing aircraft, support, and training for CASA CN-235 aircraft.
Fiscal year 2013		
Integrated Border and Maritime Security	\$47.3	This effort was intended to build the capacity of Yemen's national military forces and maritime security forces to conduct operations by providing training and equipment for integrated, real-time air, ground, and naval operations along their borders.
Fiscal year 2014		
Tactical Unmanned Aerial Vehicle Capability	\$17.5	This effort was intended to build the capacity of Yemen's national military forces to conduct counterterrorism operations by providing a tactical-level intelligence, surveillance, and reconnaissance capability to identify and track terrorist movements within their territory and across their borders.
Intelligence, Surveillance and Reconnaissance Aircraft	\$46.5	This effort was intended to build the capacity of Yemen's national military forces to conduct counterterrorism operations by providing an aerial intelligence, surveillance, and reconnaissance aircraft to monitor terrorists' movements and support operations against al Qaeda in the Arabian Peninsula.

Appendix II: Training and Equipment Provided to Yemen through Section 1206 and 1207(n) Assistance Programs

Dollars in millions		
Project title	Project value	Project description
Light Observation Aircraft Initial Operating Capability Support for Fiscal Year 2013 Border Security Program	\$5.4	This effort was intended to provide a critical aircraft spare parts package to the Yemen Air Force, which would enable Yemen to fully implement the fiscal year 2013 Section 1206 Border Security program, which was intended to build the capacity of Yemen's national military forces to conduct counterterrorism operations by providing equipment in support of real-time air, ground, and naval operations along Yemen's borders.
Redirected 1207(n)	\$57.7 ^b	The planned Section 1207(n) program described above involved a counterterrorism unit the Yemenis had intended to expand. However, the Yemeni government chose not to expand the unit, and because the unit was too small to absorb the equipment procured for it under the Section 1207(n) program, the Department of Defense (DOD) redirected the equipment to counterterrorism forces in the Yemeni Ministry of Defense and the Yemen Special Operations Command pursuant to the previously notified fiscal year 2006 Section 1206 program for Yemeni Ministry of Defense Counterterrorism Enhancement.

Source: GAO analysis of DOD data. | GAO-15-493

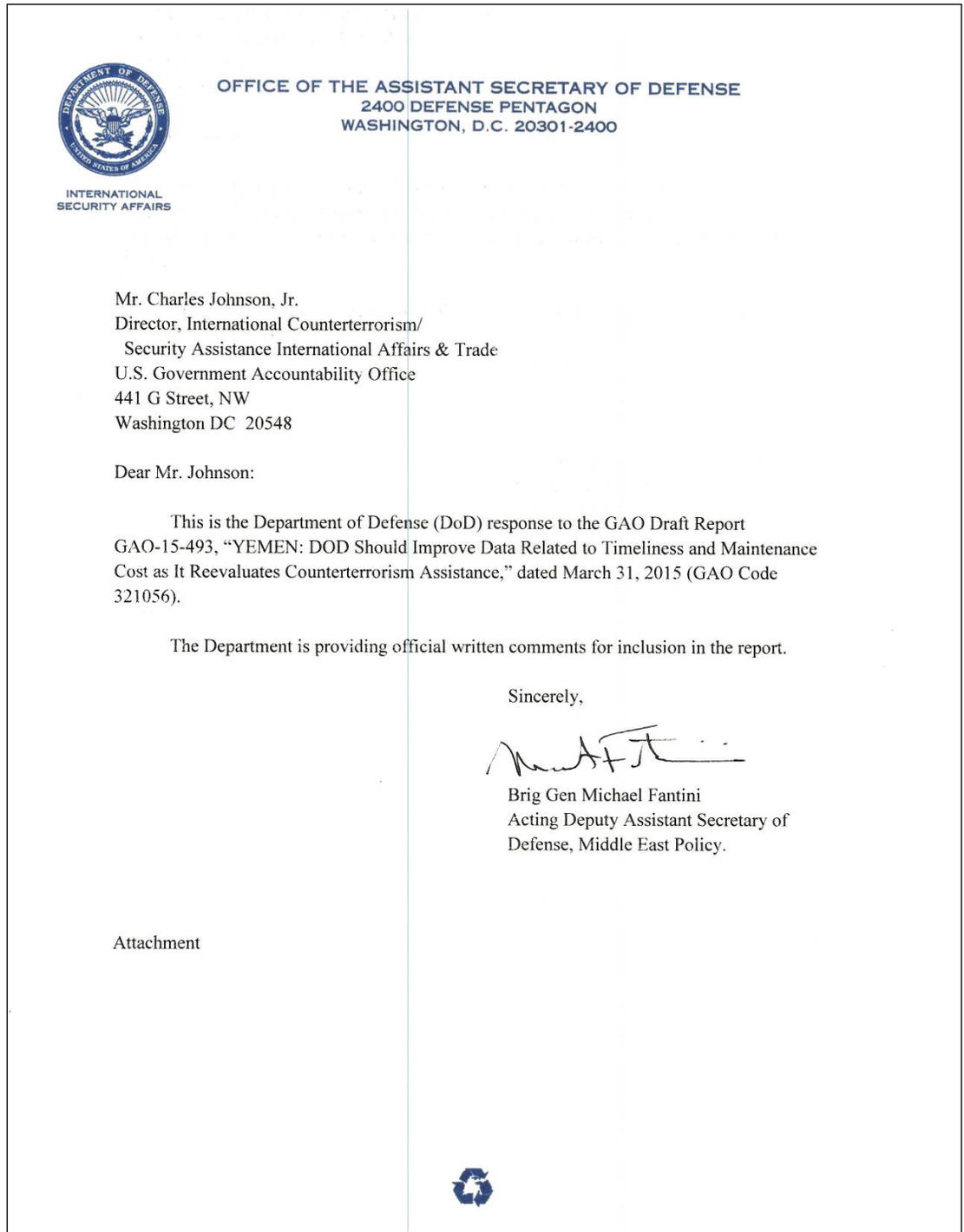
Note: There were no Section 1206 and 1207(n) projects in fiscal year 2011 due to political unrest.

^aThe Section 1207(n) program was authorized for fiscal year 2012. The fiscal year 2013 National Defense Authorization Act included new authority, under Section 1203, which DOD never used and which expired on September 30, 2014, to enhance the ability of the Yemen Ministry of Interior to conduct counterterrorism operations; \$57.7 of these funds were redirected in fiscal year 2014, under Section 1206.

^bThese funds represent a subset of the \$75 million originally notified for Section 1207(n).

Appendix III: Comments from the Department of Defense

Note: GAO received DOD's comments on 4/21/2015. GAO comments supplementing those in the report text appear at the end of this appendix.



GAO DRAFT REPORT DATED MARCH 31, 2015
GAO-15-493 (GAO CODE 321056)

“YEMEN: DOD Should Improve Data Related to Timeliness and Maintenance Cost as It
Reevaluates Counterterrorism Assistance”

DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATIONS

RECOMMENDATION # 1: To improve the ability of U.S. government agencies and others to assess the timeliness of U.S. security assistance to Yemen, it is recommended that the Secretary of Defense take steps to improve the accuracy of data used to track when Section 1206 projects are congressionally cleared for implementation.

DoD RESPONSE: Concur while noting that, along the lines of GAO’s recommendation, DSCA made changes in FY13 to improve data collection. On page 11, the GAO report states: "Each of the 11 projects for which we assessed timeliness contained some line items for which the final transfer date was not documented in the data." This period preceded DSCA's effort to build a process that allowed them to document the data and then, to secure the resources available to enter the data. Since FY13, DSCA has evolved data collection by automating as much of the data process as possible (for example, the inventory of the Joint Consolidation Point is now in the Security Cooperation Management Suite) and by hiring personnel to manually enter data that must be manually entered. Numerous steps have been added to the process to ensure that deliveries are timely, accurate and properly coordinated with the SCO, or U.S. representative, in the partner nation.

RECOMMENDATION # 2: To help ensure DOD and State are fully informed on the full amount of the anticipated U.S. investment in Section 1206 projects, it is recommended that the Secretary of Defense require proposals for Section 1206 projects resume collecting information on the amount and source of anticipated U.S. long-term maintenance funds, if any.

DoD RESPONSE: Concur while noting that 1) proposals still collect the desired information, just in a different way and 2) there is no evidence that the remaining information gap affects the quality of decisionmaking for 1206 funding.

GAO portrayal of Sustainment Cost capture doesn't reflect the full picture. "The FY 2015 Section 1206 proposal template no longer requests information on the source of long term maintenance funding, including FMF needs." (pg 23)

- In fact, FY15 proposal templates ask for an assessment of the partner nation’s ability to self-sustain, and then asks which "other funding options are under consideration". The FY15 Annual Guidance supplemented this with direction to "provide detailed information on sustainment plans (including expected annual sustainment costs).

See comment 1.

See comment 2.

Additionally, the "4 q's" sheet also includes standard lines of questioning both on sustainment (costs/plan) as well as specific questions ref FMF history for the country.

- While the report acknowledges that the 1206 process collects sustainment information based on the above, it suggests that because we're not explicitly requesting the information in one product that the process is insufficient. There is no direct linkage identified between this information and decisions made by State to determine levels of FMF funding.
- For FY16, the proposal now asks about the partner nation's "potential use of national funds OR FMF to sustain...[and] if national funds are unlikely to cover the expected costs, what FMF is available or what other funding options are under consideration". Additional clarification is provided in the FY16 Annual Guidance as well. And, as mentioned in the GAO report, our new permanent Title X authority does in fact specifically require information on the "description" of each programs sustainment along with "the source of funds" to support the capabilities/performance outcomes " beyond the completion date" of the program, which is a new add to the notification requirements of the authority.
- Ultimately, the GAO conclusion reads that, "... despite investing nearly half a billion dollars...DOD has stopped collecting information that would assist...policymakers in understanding the source and extent of long-term US funding..." but fails to make any direct link between slight changes to lack of data leading to uninformed policymaker decision on sustainment funding.

Additional DoD Concerns Regarding GAO's methodology:

The GAO defined program completion as occurring when all requisitions were delivered. This methodology rates every piece of equipment equally, whether it is a \$.19 bolt or a multi-million dollar airplane. The 1206 Program has traditionally operated under the premise that the goal for deliveries is to deliver the main components identified on the CN table to the partner as quickly as possible. DSCA encouraged the GAO team to examine in detail when the main articles from the CN were delivered and use that as a completion metric, but the team instead insisted on counting all requisitions equally. Thus, as in the case of the C208B and Huey II programs, although the aircraft were delivered well within 18 months, the GAO determined that every item had to be delivered before the program was documented as "complete." The attached "150310 Delivery Matrix" provides greater supporting detail.

See comment 3.

The following are GAO comments on the Department of Defense's (DOD) letter in response to GAO's draft report.

1. DOD concurred with our recommendation, but did not address how DOD would specifically improve the accuracy of data regarding dates when a Section 1206 project is congressionally cleared for implementation. Rather, DOD's response highlights changes DSCA made in fiscal year 2013 to improve overall data collection, including a discussion of the Joint Consolidation Point. We found improvements in DOD's data on transfer dates for Sections 1206 and 1207(n) assistance to Yemen, but we continue to believe DOD needs to take steps to ensure that accurate dates for congressional clearance are reflected in its data systems.
2. DOD concurred with our recommendation but suggested that our analysis of sustainment costs did not reflect the full picture. After reviewing a draft of our report, DOD provided updated documentation, including the fiscal year 2016 Section 1206 project proposal template. We have updated the report to include additional information, including information regarding the fiscal year 2016 project proposal template. The fiscal year 2016 template addresses our concerns by asking for information on the source of any U.S. funding if a partner country is not expected to fully cover the costs of long-term maintenance. We have thus removed this recommendation from the final report.
3. DOD asserted that our timeliness assessment should have focused on larger end items. Our report acknowledged that, in some cases, large end items were transferred within the 18 months and that this focus on key capabilities is a priority for DOD. Other large end items—such as the CN-235 aircraft that was transferred more than 41 months after congressional notification—were late. In addition, as noted in our report, in its notifications to Congress, DOD has stated that all deliveries will be complete within 18 months. DOD has not indicated in these notifications that this deadline applies only to what it considers to be the main components. Further, DOD's data lack final transfer dates for larger end items as well as for smaller ones. Finally, as noted in our report, DOD data on the key dates related to timeliness were not sufficiently reliable at levels other than the requisition-level, and the data on dollar value at this level of detail were not available. Therefore, we could only assess timeliness based on the transfer of individual pieces of equipment rather than dollar value or other criteria.

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

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Staff Acknowledgments

In addition to the contact named above, Jason Bair (Assistant Director), Brian Hackney (Analyst-In-Charge), Katherine Forsyth, Kathryn Bolduc, Lynn Cothorn, Martin De Alteriis, and Mark Dowling made key contributions to this report. Tina Cheng also provided technical assistance.

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