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Congressional Committees

Military Readiness: DOD Has Not Incorporated Leading Practices of a Strategic Management Planning Framework in Retrograde and Reset Guidance

Following operations in Iraq and Afghanistan, the Department of Defense (DOD) is in the process of reconstituting, retrograding, and resetting forces to a desired level of combat effectiveness in line with current mission requirements and available resources. Reconstitution is a broad term that generally refers to the process of making a unit or activity available for operational commitment again after a contingency or surge operation. It includes such planning factors as maintenance of equipment, training, and an examination of the effect of operations on personnel and on attrition rates. Retrograde refers to the movement of non-unit equipment and materiel from a forward location to a reset program or to another directed area of operations. Reset refers to a set of actions to restore equipment to a desired level of combat capability commensurate with a unit's future mission. It includes maintenance and supply activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair during combat operations by repairing or rebuilding it or by procuring replacement equipment. In fiscal year 2016, DOD identified \$10.1 billion in overseas contingency operations funding related to equipment reset and readiness and requested an additional \$9.5 billion for reset and readiness in overseas contingency operations funding for fiscal year 2017.¹

Section 324 of the National Defense Authorization Act (NDAA) for Fiscal Year 2014 required DOD to establish a policy regarding the retrograde, reconstitution, and replacement of units and materiel used to support overseas contingency operations and to submit a plan for implementation of the policy within 90 days of the enactment of the NDAA. The act required DOD to submit annual updates for the next 3 years on its progress toward meeting the goals of the plan. The act also included a provision for us to review and report on DOD's policy and implementation plan and its annual updates.² In May 2016, we completed our initial review of DOD's policy and implementation plan and its first annual update, issued in November 2014 and April 2015 respectively.³ We recommended that (1) DOD establish a strategic policy that incorporates key elements of leading practices for sound strategic management planning to inform the military services' plans for retrograde and reset, (2) DOD develop and require the use

¹Office of the Under Secretary of Defense (Comptroller), *United States Department of Defense Fiscal Year 2017 Budget Request Overview: Overseas Contingency Operations Budget Amendment* (Nov. 2016).

²See Pub. L. No. 113-66, § 324 (2013).

³GAO, *Military Readiness: DOD Needs to Incorporate Elements of a Strategic Management Planning Framework into Retrograde and Reset Guidance*, [GAO-16-414](#) (Washington, D.C.: May 13, 2016). We reported that since DOD and the military services do not track reconstitution as a separate activity, the focus of the report was on retrograde and reset activities. According to service officials, the parts of reconstitution that include personnel and training costs and efforts are integrated into each service's force generation model and are not separately tracked like retrograde and reset.

of consistent information and descriptions of key terms regarding retrograde and reset in relevant policy and other guidance, and (3) the Army, Navy, and Air Force develop service-specific implementation plans for retrograde and reset that incorporate elements of leading practices for sound strategic management planning.⁴ In May 2016 DOD issued its second annual update.⁵

For this report on DOD's second annual update, we evaluated the extent to which DOD has addressed our May 2016 recommendations. Specifically, we assessed the extent to which (1) DOD has established a strategic policy consistent with leading practices on sound strategic management planning for the retrograde and reset of operating forces that support overseas contingency operations, (2) DOD has developed and required the use of consistent information and descriptions of key terms regarding retrograde and reset in relevant policy and other guidance, and (3) each of the services has developed and implemented a service-specific plan consistent with leading practices on sound strategic management planning for the retrograde and reset of operating forces that support overseas contingency operations.

For objective one, we reviewed DOD's May 2016 updated report to the congressional defense committees in response to the requirements in the NDAA for Fiscal Year 2014.⁶ We also interviewed relevant officials from various offices within the Office of the Secretary of Defense and the Joint Staff. For objective two, we reviewed and analyzed guidance and other documents identified by DOD and the services to determine whether key terms and information relating to retrograde and reset were used consistently. For objective three, we reviewed DOD and service guidance and plans for retrograde and reset and interviewed officials from each service on the progress they have made toward developing service-specific plans. The enclosure discusses our scope and methodology in greater detail.

We conducted this performance audit from October 2016 to June 2017 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.

Results in Brief

DOD has not established a strategic policy for retrograde and reset consistent with leading practices on sound strategic management planning. In addition, DOD has not yet determined which DOD organization will lead its effort to establish a strategic policy consistent with leading practices. Furthermore, we found that there was no consensus among the officials we spoke with regarding which organization should lead the effort. We continue to believe that our May 2016 recommendation for DOD to develop a strategic policy for retrograde and reset that incorporates key elements of strategic management planning remains valid.

⁴We found that the Marine Corps had developed an implementation plan that incorporated the elements of sound strategic planning.

⁵DOD, Office of the Under Secretary of Defense for Personnel and Readiness, *Retrograde, Reconstitution, and Replacement of Operating Forces Used to Support Overseas Contingency Operations*, report (May 2016) (S//NF).

⁶Consistent with our previous report, as noted in footnote 2 above, the focus of our report is on retrograde and reset activities.

DOD has not developed and required the use of consistent information and descriptions of key terms regarding retrograde and reset in policy and guidance. Thus, descriptions of retrograde and reset still vary and the services use the same terms differently. We continue to believe that our May 2016 recommendation for DOD to develop and require the use of consistent information and descriptions of key terms regarding retrograde and reset in relevant policy and other guidance remains valid.

The Marine Corps is implementing its plan to complete the retrograde and reset of its equipment, but the Army, Navy, and Air Force have not developed plans. According to Marine Corps officials, as of January 2017 the Marine Corps' equipment reset efforts were 92 percent complete, and officials stated that the service is on track to accomplish the goal in its plan to complete reset in May 2019.⁷ However, as of March 2017, the Army, Navy, and Air Force have not developed implementation plans for the retrograde and reset of their equipment and do not have plans to do so, according to service officials. Navy and Air Force officials cited the need for a DOD-wide policy. We continue to believe that our May 2016 recommendation for the Army, Navy, and Air Force to develop service-specific implementation plans for retrograde and reset remains valid and reinforces the importance of DOD establishing a strategic policy consistent with leading practices on sound strategic management planning to guide and inform the services' plans.

Background

Section 324 of the NDAA for Fiscal Year 2014 required DOD to establish a policy setting forth the programs and priorities of the department for the retrograde, reconstitution, and replacement of units and materiel used to support overseas contingency operations. The policy is to take into account national security threats, combatant command requirements, current readiness of military department operating forces, and risk associated with strategic depth and the time necessary to reestablish required personnel, equipment, and training readiness in such operating forces.⁸ Additionally, section 324 required DOD to submit a plan for implementation of the policy within 90 days of enactment and to provide an update on progress toward meeting the goals of the plan not later than one year after submission and annually thereafter for two years.⁹

We reported in April 2014, however, that DOD had not established a policy or submitted an implementation plan to congressional committees within the mandated time limit, but we noted that DOD was in the process of developing these documents and that we would continue to monitor DOD's progress and review the policy and implementation plan as they became available.¹⁰ In November 2014, DOD completed a classified report and subsequently submitted it to the congressional defense committees in response to section 324 of the NDAA for Fiscal

⁷According to Marine Corps officials we met with, the Marine Corps' *Operation Enduring Freedom Ground Equipment Reset Strategy* and *Ground Equipment Reset Playbook* have not changed much since our previous review. As we found in our May 2016 report, these two documents constitute a service-wide plan for the retrograde and reset of Marine Corps ground equipment used in overseas contingency operations that largely incorporates all of the elements of sound strategic planning.

⁸Pub. L. No. 113-66, § 324(a).

⁹§ 324(b)(1), (3).

¹⁰GAO, *Warfighter Support: DOD Policy and Implementation Plan for Reconstitution of Forces*, [GAO-14-530R](#) (Washington, D.C.: Apr. 23, 2014).

Year 2014.¹¹ In April 2015, DOD submitted the first of its three required annual updates.¹² Consequently, in May 2016, we issued a report based on our review of both DOD's initial (November 2014) report and its first (April 2015) update.¹³ This report covers DOD's second (May 2016) update. As in DOD's previous reports, the May 2016 update provides broad information about each of the services' efforts concerning various activities, such as reset and readiness. It also provides some budget information related to reset and high-level information on progress made since the previous update.

In our May 2016 report we found that, instead of developing new policies for retrograde and reset, DOD identified in the November 2014 classified report it submitted to the congressional defense committees existing guidance documents that, taken together, comprise its policy. The documents DOD identified were the *Quadrennial Defense Review*, the *Guidance for the Employment of the Force*, and the *Defense Planning Guidance*.¹⁴ However, we found that these documents did not include key elements for sound strategic management planning of retrograde and reset activities in support of overseas contingency operations. We also found that DOD's guidance has not ensured the use of consistent information and descriptions in policy and other departmental documents that are used to inform budget estimates on retrograde and reset costs. Lastly, we found that the Marine Corps had published an implementation plan for the retrograde and reset of operating forces, but the Army, Navy, and Air Force had not developed implementation plans.¹⁵ As previously discussed, we made three recommendations to DOD to address these issues.

DOD Has Not Established a Strategic Policy for Retrograde and Reset that is Consistent with Leading Practices on Strategic Management Planning

DOD has not established a strategic policy for retrograde and reset consistent with leading practices on sound strategic management planning.¹⁶ In addition, DOD has not yet determined which DOD organization will lead its effort to establish a strategic policy that is consistent with these practices. As previously discussed, in May 2016 we recommended that the Under

¹¹DOD, Office of the Under Secretary of Defense for Personnel and Readiness, *Retrograde, Reconstitution, and Replacement of Operating Forces Used to Support Overseas Contingency Operations*, report (November 2014) (S//NF).

¹²DOD, Office of the Under Secretary of Defense for Personnel and Readiness, *Retrograde, Reconstitution, and Replacement of Operating Forces Used to Support Overseas Contingency Operations*, report (April 2015) (S//NF).

¹³[GAO-16-414](#).

¹⁴DOD, *Quadrennial Defense Review 2014*, (Washington, D.C.: Mar. 4, 2014); DOD, *Guidance for the Employment of the Force* (S//NF), 2015 version; and DOD, *Defense Planning Guidance*, Fiscal Years 2017–2021 (Mar. 23, 2015) (S//NF).

¹⁵As we reported in May 2016, DOD officials indicated that the military services are responsible for developing implementation plans related to retrograde and reset. DOD reports in response to section 324 of the NDAA for Fiscal Year 2014 describe overall service goals and objectives, among other things, but service-specific implementation plans that incorporate best practices could better position the services to plan, carry out, and track the further implementation of these overarching goals and objectives.

¹⁶We identified six elements of strategic management planning that are key for establishing a comprehensive, results-oriented strategic planning framework: (1) mission statement, (2) long-term goals, (3) strategies to achieve goals, (4) external factors that could affect goals, (5) use of metrics to gauge progress, and (6) evaluations of the plan to monitor goals and objectives. Several of these elements correspond to some of the requirements in section 324 of the NDAA for Fiscal Year 2014 for the policy and implementation plan.

Secretary of Defense for Acquisition, Technology and Logistics establish a strategic policy that incorporates key elements of leading practices for sound strategic management planning. DOD concurred with our recommendation but did not agree that the Office of the Under Secretary of Defense for Acquisition, Technology and Logistics should be the lead organization for developing this policy. DOD instead stated that it would select the appropriate organization to lead the development of a strategic policy. However, as of March 2017, DOD had not yet determined which office would lead the effort to establish a strategic policy for retrograde and reset that is consistent with leading practices.

Furthermore, we found that there was no consensus among the officials we spoke with regarding which organization should lead the effort to establish this strategic policy. For example, officials from the Office of the Under Secretary of Defense for Personnel and Readiness told us they believed the Office of the Under Secretary of Defense for Acquisition, Technology and Logistics should lead the effort, because equipment maintenance—including depot maintenance—falls under that office’s responsibilities. Officials from the Office of the Under Secretary of Defense for Acquisition, Technology and Logistics, however, stated that the Office of the Under Secretary of Defense for Personnel and Readiness would be better suited to lead the effort, since it has more holistic responsibilities related to readiness, including responsibilities for personnel and training. An official from the Office of Cost Assessment and Program Evaluation suggested that the Office of the Under Secretary of Defense for Acquisition, Technology and Logistics—particularly the Assistant Secretary of Defense for Logistics and Materiel Readiness—should be leading the effort to develop the department’s policy for retrograde and reset, since that office writes policy regarding the retrograde and disposition of equipment. Joint Staff officials stated that the Office of the Under Secretary of Defense for Policy should be responsible for writing the policy for equipment management. An official we spoke with from the Office of the Under Secretary of Defense for Policy, however, stated that in his opinion, the Office of the Under Secretary of Defense for Personnel and Readiness should be responsible for developing a strategic policy for retrograde and reset.

We continue to believe that without a strategic policy for retrograde and reset that incorporates key elements of strategic management planning, DOD cannot ensure that its efforts to develop retrograde and reset guidance provide the necessary strategic planning framework to inform the military services’ implementation plans for retrograde and reset. A necessary first step, as DOD has indicated and as we stated in our May 2016 report, is the selection of an appropriate organization to lead the development of the policy. For this reason, we continue to believe that our prior recommendation remains valid.

DOD Has Not Developed and Required the Consistent Use of Information and Key Terms Regarding Retrograde and Reset in Policy and Guidance

DOD has not developed and required the use of consistent information and descriptions of key terms regarding retrograde and reset in policy and guidance. Thus, descriptions of retrograde and reset still vary, and the services use the same terms differently even though, as we reported in May 2016, it is DOD policy to improve communications and mutual understanding within the department, with other agencies, and with international partners through the standardization of military and associated terminology.¹⁷ Specifically, during this review we found that while the Marine Corps uses the definition of reset found in the *DOD Dictionary of Military and Associated Terms*, the Army uses several different definitions for reset, including one that is similar to the

¹⁷ See DOD Instruction 5025.12, *Standardization of Military and Associated Terminology*, para. 3 (Aug. 14, 2009) (incorporating change Apr. 11, 2017).

DOD definition.¹⁸ According to Navy budget officials we met with, however, the Navy uses the definition of reset put forth by the Office of the Under Secretary of Defense (Comptroller) in 2016, which is expanded and more detailed than the definitions used by the Marine Corps or the Army.¹⁹ We also found that the Army and Marine Corps' documents use different definitions for retrograde. While the Army's definitions are more aligned with DOD's current definition, the Marine Corps' document uses an older DOD definition that references movement of a command and personnel in addition to equipment.²⁰ We could not compare the Air Force's definitions for retrograde and reset against DOD's or the other services' definitions because Air Force officials were unable to identify any policy or other guidance documentation related to retrograde and reset in which definitions were provided.

As previously discussed, in May 2016 we recommended that DOD develop and require the use of consistent information and descriptions of key terms regarding retrograde and reset in relevant policy and other guidance. In its written comments on our report, DOD partially concurred with our recommendation and stated that the Financial Management Regulation had recently been updated to include the definitions of both reset and retrograde that will be used to estimate and report Overseas Contingency Operations costs starting in Fiscal Year 2018, referencing the chapter on Contingency Operations. However, contrary to the department's claim, as of April 2017, the Financial Management Regulation chapter regarding Contingency Operations has not been updated since September 2007.²¹ An official we met with from the Office of the Under Secretary of Defense (Comptroller) told us that this office will be updating DOD's Financial Management Regulation to include the expanded definition of reset that was published in the Comptroller's publication of Cost Breakdown Structure codes for Fiscal Year 2016.²² According to this official, the updated Financial Management Regulation will likely not

¹⁸DOD components—including the military departments—are instructed to use the *DOD Dictionary of Military and Associated Terms* as the primary terminology source when preparing correspondence, including policy, strategy, doctrine, and planning documents. See *id.* The *DOD Dictionary of Military and Associated Terms* defines reset as a set of actions to restore equipment to a desired level of combat capability commensurate with a unit's future mission. Joint Chiefs of Staff, Joint Pub. 1-02, *DOD Dictionary of Military and Associated Terms* (as of Mar. 2017).

¹⁹In March 2016, the Office of the Under Secretary of Defense (Comptroller) issued an updated definition for reset in its publication of cost breakdown structure codes for Fiscal Year 2016. Navy budget officials stated that they use these codes to categorize line items in budgets.

²⁰The *DOD Dictionary of Military and Associated Terms* defines retrograde as the process for movement of non-unit equipment and materiel from a forward location to a reset (replenishment, repair, or recapitalization) program or to another directed area of operations to replenish unit stocks, or to satisfy stock requirements.

²¹See DOD 7000.14-R, Financial Management Regulation, vol. 12, ch. 23, Contingency Operations (Sept. 2007). As we noted in our previous report, while the DOD Financial Management Regulation chapter on Contingency Operations from 2007 contains several distinct cost categories for various kinds of reset, it does not provide a single definition of reset.

²²According to a DOD official, the Financial Management Regulation, vol. 12, ch. 23, will be updated to include the following definition for reset: "Reset includes a series of actions taken to restore units that have participated in contingency operations to a desired level of combat capability commensurate with the units' future mission. It encompasses both maintenance and supply activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by repairing, rebuilding, or procuring replacement equipment. These maintenance and supply activities involve both recapitalization and Depot and Field Level repairs/overhauls centrally managed to specified standards. Included are Procurement and Operation and Maintenance funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhance or restore existing equipment inventories through the insertion of new technology or restoration of selected equipment to a zero-miles/zero-hours condition. Reset includes replacement of equipment lost during operations in theater."

include a definition for retrograde. As we reported in May 2016, major operations typically involve retrograde. However, the chapter of the DOD Financial Management Regulation specific to contingency operations does not provide a definition of retrograde or include any information describing how retrograde costs should be considered or calculated.

We continue to believe that if DOD does not ensure the use of consistent terms—especially retrograde and reset—and descriptions in policy and other departmental documents used to inform budget estimates on retrograde and reset, Congress may not receive the consistent and accurate information that it needs to make informed decisions concerning retrograde and reset. For this reason, we continue to believe that our prior recommendation remains valid.

The Marine Corps Is Implementing Its Plan to Complete the Retrograde and Reset of Its Equipment, but the Army, Navy, and Air Force Have Not Developed Plans

The Marine Corps is implementing its plan for retrograde and reset; however, the Army, Navy, and Air Force have not developed implementation plans. According to Marine Corps officials, as of January 2017 the Marine Corps' equipment reset efforts were 92 percent complete, and officials stated that the service was on track to accomplish the goal in its plan to complete reset in May 2019.²³ However, as of March 2017, the Army, Navy, and Air Force have not yet developed implementation plans for the retrograde and reset of their equipment, according to service officials.²⁴ As previously discussed, in May 2016 we recommended that the Secretaries of the Army, Navy, and Air Force develop service-specific implementation plans for retrograde and reset that incorporate elements of leading practices for sound strategic management planning. In its response to our recommendation, DOD partially concurred, stating that the department would determine the appropriate Principal Staff Assistant to lead the development and application of service-related implementation plans. However, DOD has not identified a lead for this effort and, as of March 2017, the Army, Navy, and Air Force still have not developed implementation plans for the retrograde and reset of their equipment.

- **Army:** Army officials told us that the Army does not have a single guidance document for reset and does not currently have plans to develop a unified reset implementation plan.²⁵
- **Navy:** The Navy has not yet taken any actions to develop an implementation plan related to retrograde and reset efforts and has no plans to do so. A Navy official we met with stated that since the Office of the Secretary of Defense has not developed a strategic policy for retrograde and reset that includes consistent definitions and key terms, it would be difficult for the services to develop their own plans for implementing retrograde and reset efforts.

²³According to Marine Corps officials we met with, the Marine Corps' *Operation Enduring Freedom Ground Equipment Reset Strategy* and *Ground Equipment Reset Playbook* have not changed much since our previous review. As we found in our May 2016 report, these two documents constitute a service-wide plan for the retrograde and reset of Marine Corps' ground equipment used in overseas contingency operations that largely incorporates all of the elements of sound strategic planning.

²⁴As noted above, DOD officials indicated that the military services are responsible for developing implementation plans related to retrograde and reset. Moreover, as we reported in May 2016, DOD reports in response to section 324 of the NDAA for Fiscal Year 2014 describe overall service goals and objectives, among other things, but service-specific implementation plans that incorporate best practices could better position the services to plan, carry out, and track the further implementation of these overarching goals and objectives.

²⁵The Army uses a variety of documents that address reset. For example, in 2012 the Army published its *Ground Equipment Retrograde and Reset Handbook*, which describes the Army's retrograde and reset program, process, roles, and responsibilities for ground equipment. In addition, Army officials identified financial management guidance for contingency operations that is used to determine whether a particular repair, recapitalization, or replacement qualifies for reset funding.

- **Air Force:** According to Air Force officials, the Air Force does not have an implementation plan, nor will any office be tasked to develop an implementation plan until DOD has developed a unified strategic plan for the services. Officials stated that they did not believe it would make sense to develop an Air Force plan until they obtain direction from the Office of the Secretary of Defense.

We continue to believe that Army, Navy, and Air Force service-specific implementation plans that articulate goals and strategies for retrograde and reset of equipment, among other things, are important and that reset-related maintenance costs may not consistently be tracked, and resources and funding for retrograde and reset may not be consistently or effectively budgeted for and distributed within each service. For this reason, we continue to believe that our prior recommendation remains valid and reinforces the need for DOD to establish a strategic policy consistent with leading practices on sound strategic management planning to guide and inform the services' plans.

Agency Comments

We provided a draft of this report to DOD for review and comment. DOD provided technical comments that we incorporated as appropriate.

We are sending copies of this report to the appropriate congressional committees; the Secretary of Defense; the Under Secretary of Defense for Acquisition, Technology and Logistics; the Secretaries of the Air Force, the Army, and the Navy; and the Chairman of the Joint Chiefs of Staff. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-5431 or russellc@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 major contributions to this report include Guy LoFaro (Assistant Director), Martin De Alteriis, Pamela Nicole Harris, Joanne Landesman, Benjamin Licht, Camille Pease, and Mike Shaughnessy.



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Enclosure: Scope and Methodology

To evaluate the extent to which the Department of Defense (DOD) has developed a policy consistent with leading practices on sound strategic management planning for the retrograde and reset of operating forces that support overseas contingency operations, we reviewed DOD's May 2016 updated report to the congressional defense committees in response to the requirements in the National Defense Authorization Act for Fiscal Year 2014. We also reviewed other relevant DOD documents related to retrograde and reset. Further, we interviewed relevant officials from the Offices of the Under Secretary of Defense for Acquisition, Technology and Logistics; Under Secretary of Defense (Comptroller); Cost Assessment and Program Evaluation; Under Secretary of Defense for Personnel and Readiness; and the Under Secretary of Defense for Policy; and the Joint Staff.

To evaluate the extent to which DOD has developed and required the use of consistent information and descriptions of key terms regarding retrograde and reset in relevant policy and other guidance, we reviewed and analyzed guidance and other documents identified by DOD and the services to determine whether key terms and information relating to retrograde and reset were used consistently. We also reviewed DOD Instruction 5025.12 on the *Standardization of Military and Associated Terminology*, which emphasizes the standardization of military and associated terminology and the use of Joint Publication 1-02 by DOD components when they are preparing policy, strategy, doctrine, and planning documents.²⁶ We interviewed DOD and military service officials to assess their progress in developing and requiring consistent information and descriptions of key terms. In instances where we found that information and key terms were not being used consistently, we interviewed officials to determine the reason for the inconsistency and whether there were any plans to revise their documentation to make information and key terms consistent.

To evaluate the extent to which each of the services has developed and implemented a service-specific plan consistent with leading practices on sound strategic management planning for the retrograde and reset of operating forces that support overseas contingency operations, we reviewed DOD and service guidance and plans for retrograde and reset and interviewed officials from each service on the progress they have made toward service specific plans. For the services that did have plans, we interviewed key officials about any progress they have made toward implementing their plans. For the services that did not have plans, we interviewed key officials to determine whether the service has made any progress or intends to develop a plan in the future.

We interviewed service officials from several offices, asking them to define and identify retrograde and reset guidance and implementation plans and relevant offices related to these efforts, and we contacted the offices they identified for interviews as well. These offices include the following: Department of the Army Headquarters, Assistant Secretary of the Army for Acquisition, Technology and Logistics; Office of the Assistant Secretary of the Army (Financial Management & Comptroller); Office of the Deputy Chief of Staff for Operations, Plans, and Training (G-3/5/7); Office of the Deputy Chief of Staff, Army Logistics (G-4); Office of the Deputy Chief of Staff, Force Development Operational Integration (G-8); Marine Corps Enterprise Ground Equipment Management Team; Marine Corps Logistics Command; Assistant Secretary of the Navy (Financial Management and Comptroller); Chief of Naval Operations,

²⁶See DOD Instruction 5025.12, *Standardization of Military and Associated Terminology* (Aug. 14, 2009) (incorporating change Apr. 11, 2017); Joint Chiefs of Staff, Joint Pub. 1-02, *DOD Dictionary of Military and Associated Terms* (as of Mar. 2017).

Navy-Joint Capabilities and Integration (N83); Air Force Operations, Plans and Requirements (AF/A3); and Air Force Logistics, Engineering and Force Protection (AF/A4).

We conducted this performance audit from October 2016 to June 2017 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.

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