



September 2017

IRAQI AND SYRIAN CULTURAL PROPERTY

U.S. Government Committee Should Incorporate Additional Collaboration Practices

Accessible Version

September 2017

GAO Highlights

Highlights of [GAO-17-716](#), a report to congressional requesters

Why GAO Did This Study

The conflicts in Iraq and Syria that began in 2003 and 2011, respectively, have led to the destruction, looting, and trafficking of cultural property by Islamic State of Iraq and Syria (ISIS) and others. The United Nations called these events the worst cultural heritage crisis since World War II and reported that ISIS has used the sale of looted Iraqi and Syrian cultural property to support its terrorist activities. Congress authorized and the President imposed import restrictions on archaeological or ethnological material of Iraq in 2008 and Syria in 2016. The act directing Syrian restrictions also includes a sense of Congress that the President should establish an interagency committee to coordinate executive branch efforts on international cultural property protection.

GAO was asked to review U.S. efforts to protect Iraqi and Syrian cultural property. This report examines (1) actions DHS and DOJ have taken to enforce U.S. laws and regulations involving restrictions on such property and (2) the extent to which CHCC participants collaborate to protect cultural property. GAO reviewed documents related to 17 DHS- or DOJ-led cultural property investigations, interviewed officials, and assessed the extent of CHCC collaboration using GAO's key practices.

What GAO Recommends

GAO recommends that State work with other CHCC participants to (1) develop goals, (2) clarify participants' roles and responsibilities, and (3) document collaborative agreement in the CHCC and its working groups. State concurs with GAO's recommendations.

View [GAO-17-716](#). For more information, contact Thomas Melito at (202) 512-9601 or melitot@gao.gov.

IRAQI AND SYRIAN CULTURAL PROPERTY

U.S. Government Committee Should Incorporate Additional Collaboration Practices

What GAO Found

GAO's examination of 17 cultural property investigations shows that the Departments of Homeland Security (DHS) and Justice (DOJ) have taken a number of actions to enforce laws and regulations related to restricted Iraqi and Syrian cultural property. DHS's Customs and Border Protection (CBP) has taken actions such as monitoring shipments and detaining and seizing suspected items of restricted cultural property. CBP coordinates with DHS's Immigration and Customs Enforcement (ICE), which investigates objects; detains, seizes, and obtains forfeiture of items found to be in violation of U.S. law; and repatriates cultural property to its rightful owner. For example, ICE conducted an investigation into an Iraqi ceremonial sword for sale at an auction in the United States and then seized, obtained forfeiture of, and repatriated it to Iraq in July 2013 (see fig.). DOJ actions to address restricted Iraqi and Syrian cultural property include activities by the Federal Bureau of Investigation (FBI) and DOJ attorneys to investigate and prosecute criminal violations, as well as actions related to the forfeiture and repatriation of cultural property items.

Ceremonial Sword Repatriated to Iraq by Department of Homeland Security in 2013



Source: Department of Homeland Security, U.S. Immigration and Customs Enforcement. | GAO-17-716

The Cultural Heritage Coordinating Committee (CHCC), established in November 2016 with nine participating federal entities and led by the Department of State (State), has followed several of the key collaboration practices identified by GAO but has not demonstrated others. GAO has previously identified key practices for organizations to enhance and sustain their collaborative efforts. The CHCC has followed key practices of identifying leadership; including relevant participants; bridging organizational cultures, such as agreeing on common terminology; and addressing resource issues. Most participants also reported that the CHCC was a helpful forum for sharing information. However, the CHCC has not fully demonstrated other key practices for enhancing collaboration. First, the CHCC and two of its three working groups have not developed short- and long-term goals. Moreover, the CHCC has not clarified participants' roles and responsibilities on the committee or its working groups. Finally, CHCC participants have not documented agreements related to collaboration, such as developing written materials to articulate common objectives. Incorporating these practices could help participants work collectively, focus on common goals, and organize joint and individual efforts to protect cultural property as the CHCC continues its efforts beyond its first year.

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Abbreviations

1970 UNESCO Convention	1970 UNESCO Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property
CATF	Cultural Antiquities Task Force
CBP	U.S. Customs and Border Protection
CHCC	Cultural Heritage Coordinating Committee
CPIA	Convention on Cultural Property Implementation Act
DHS	Department of Homeland Security
DOD	Department of Defense
DOJ	Department of Justice
ECA	Bureau of Educational and Cultural Affairs
FBI	Federal Bureau of Investigation
HSI	Homeland Security Investigations
ICE	U.S. Immigration and Customs Enforcement
International Cultural Property Act	Protect and Preserve International Cultural Property Act
Interior	Department of the Interior
ISIS	Islamic State of Iraq and Syria
NEH	National Endowment for the Humanities
Smithsonian	Smithsonian Institution
State	Department of State
Treasury	Department of the Treasury
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization
USAID	U.S. Agency for International Development

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September 19, 2017

Congressional Requesters

Since the conflicts that began in Iraq in 2003 and in Syria in 2011, the destruction, looting, and trafficking of cultural property by the Islamic State of Iraq and Syria (ISIS)¹ and others have led to what United Nations (UN) officials have called the worst cultural heritage crisis since World War II. These cultural properties include historical monuments, ancient art and antiquities, and other archaeological or ethnological material. The UN has also reported that ISIS and others are generating income from the looting and smuggling of cultural property from archaeological sites and museums in Iraq and Syria, which may be used to strengthen the capability of ISIS to plan and carry out terrorist attacks. In addition, according to a Department of State (State) official, based on subject matter expert and law enforcement sources, at least some material from illicit trade of cultural property is entering the United States, by far the world's largest market for art, antiques, and antiquities. In July 2017, a nationwide arts and crafts retailer consented to, among other things, the seizure and forfeiture of \$3 million, and 144 ancient Iraqi cylinder seals, in part, for introducing items into the United States contrary to law, according to a U.S. Immigration and Customs Enforcement (ICE) document.²

Through the Convention on Cultural Property Implementation Act (CPIA), the United States has restricted the importation of certain cultural property.³ The Protect and Preserve International Cultural Property Act (International Cultural Property Act), signed in May 2016, in part, directs the President to exercise authority under the CPIA to impose emergency import restrictions on any archaeological or ethnological material of Syria.⁴ In August 2016, the Assistant Secretary of State for Educational

¹This organization is also referred to as the Islamic State of Iraq and the Levant (ISIL) and Daesh.

²The retailer also agreed to, among other things, not contest the Complaint *in rem* seeking forfeiture of approximately 3,000 ancient clay bullae and approximately 450 ancient cuneiform tablets.

³Pub. L. No. 97-446, tit. III, 96 Stat. 2329, 2350-2363 (1983) (codified as amended at 19 U.S.C. §§ 2601 – 2613).

⁴Pub. L. No. 114-151, 130 Stat. 369 (2016).

and Cultural Affairs, acting pursuant to delegated authority under the International Cultural Property Act,⁵ imposed the import restriction.⁶ Under this restriction, no designated Syrian archaeological or ethnological materials⁷ may be imported into the United States unless accompanied by specified documentation of lawful exportation.⁸ Similarly, U.S. Customs and Border Protection (CBP) issued a regulation on April 30, 2008, to reflect import restrictions on designated archaeological and ethnological material of Iraq⁹ imposed by State pursuant to delegated presidential authority under the CPIA.¹⁰ Additionally, the International Cultural Property Act includes a sense of Congress that the President should

⁵Presidential Memorandum — Delegation of Functions and Authorities under the Protect and Preserve International Cultural Property Act, August 1, 2016, 81 Fed. Reg. 55,105 (Aug. 18, 2016) (delegation of the functions and authorities conferred upon the President by the Protect and Preserve International Cultural Property Act to the Secretary of State). See also, Delegation of Authority No. 400, August 1, 2016, 81 Fed. Reg. 54,177 (Aug. 15, 2016) (delegation of the functions and authorities of the President under the Protect and Preserve International Cultural Property Act delegated to the Secretary of State).

⁶Import Restrictions Imposed on Archaeological and Ethnological Material of Syria, 81 Fed. Reg. 53,916 (Aug. 15, 2016), codified at 19 C.F.R. § 12.104k.

⁷The *Federal Register* notice that amended regulations to reflect the imposition of the import restriction contains the Designated List of Archeological and Ethnological Materials of Syria. This list describes the types of objects or categories of archaeological or ethnological material that are subject to import restrictions if unlawfully removed from Syria on or after March 15, 2011, and includes items from Syria representing periods and cultures spanning from roughly 1,000,000 B.C. to 1920 A.D. This includes, but is not limited to, material such as sculptures, jewelry, tools, weapons, and coins. 81 Fed. Reg. 53,916.

⁸19 C.F.R. § 12.104c.

⁹Import Restrictions Imposed on Archaeological and Ethnological Material of Iraq, 73 Fed. Reg. 23,334 (Apr. 30, 2008), codified at 19 C.F.R. § 12.104j.

¹⁰The Emergency Protection for Iraqi Cultural Antiquities Act of 2004 authorized the President to exercise his authority under the CPIA to apply import restrictions to any archaeological or ethnological material of Iraq if the President determines that an emergency condition applies to such material. Pub. L. No. 108-429, § 3002, 118 Stat. 2434, 2599-2600. See also, Assignment of Functions Relating to Import Restrictions on Iraqi Antiquities, 71 Fed. Reg. 28,753 (May 5, 2006) (The President assigned the functions of the President under section 3002 of the act to the Secretary of State); Delegation of Authority No. 294, 71 Fed. Reg. 41,306 (July 20, 2006) (The Secretary of State delegated to the Under Secretary for Political Affairs, to the extent authorized by law, all authorities and functions vested in the Deputy Secretary of State, including all authorities and functions vested in the Secretary of State or the head of agency that have been or may be delegated or redelegated to the Deputy Secretary); Delegation of Authority No. 296, 72 Fed. Reg. 8,054 (Feb. 22, 2007) (The Under Secretary of State for Political Affairs delegated to the Assistant Secretary of State for Educational and Cultural Affairs the functions of the President under section 3002 of the act).

establish an interagency coordinating committee on executive branch efforts on international cultural property protection, chaired by State.¹¹ In response, State established the Cultural Heritage Coordinating Committee (CHCC).

We were asked to examine U.S. efforts to protect Iraqi and Syrian cultural property, including investigations related to such cultural property and U.S. collaboration within the newly established coordinating committee.¹² This report examines (1) actions the Departments of Homeland Security (DHS) and Justice (DOJ) have taken to enforce U.S. laws and regulations involving restrictions on Iraqi and Syrian cultural property and (2) the extent to which participants of the CHCC collaborate to protect cultural property.

To determine actions DHS and DOJ have taken to enforce U.S. laws and regulations involving restrictions on Iraqi and Syrian cultural property, we analyzed documents and interviewed DHS and DOJ officials to obtain an understanding of their roles and responsibilities in the enforcement of laws and regulations involving restricted Iraqi and Syrian cultural property. Based on discussions with DHS and DOJ, we identified 17 closed investigations, led by DHS and DOJ, involving Iraqi and Syrian cultural property with public repatriation ceremonies, from January 2003 to April 2017.¹³ We examined specific aspects of each investigation as reported, including the origin of the cultural property item; the source and time frame of the investigation; the involvement and coordination of each agency in the investigation; the consultation of outside experts; the location of and method by which the item entered the United States; the potential violation of laws and statutes; and the associated prosecutions or convictions. We also analyzed relevant laws governing cultural property in the United States and actions used by agencies to address related investigations. Using this information, we determined the types of actions taken by DHS and DOJ to enforce U.S. laws and regulations

¹¹Pub. L. No. 114-151, § 2.

¹²In August 2016, we reported on activities undertaken by U.S. agencies and the Smithsonian Institution to protect Iraqi and Syrian cultural property since 2011, including some activities that involved collaboration among multiple entities, and art market experts' suggestions for improving U.S. government activities. See GAO, *Cultural Property: Protection of Iraqi and Syrian Antiquities*, [GAO-16-673](#) (Washington, D.C.: Aug. 15, 2016).

¹³The aforementioned case involving a nationwide arts and crafts retailer was outside of the scope of our review because, according to an ICE official, no items have been repatriated.

involving restricted Iraqi and Syrian cultural property and grouped the actions into five key categories. We discussed these categories with officials from DHS and DOJ to confirm that they accurately reflected agency actions.

To assess the extent to which the CHCC participants collaborate to protect cultural property, we analyzed participants' collaboration using our key practices for implementing interagency collaborative mechanisms.¹⁴ Evaluating efforts since the first CHCC meeting in November 2016, we assessed whether participants had demonstrated or not yet demonstrated our key practices. To make this determination, we examined CHCC documents and conducted semistructured interviews about the committee's collaborative activities with officials representing U.S. federal entities on the committee. The CHCC documents we analyzed include meeting agendas, lists of invitees and attendees, and meeting notes for the CHCC and its working groups produced between November 2016 and June 2017, as well as working documents resulting from the committee and its working groups. Interviewees comprise those representing U.S. federal entities that participated in the CHCC's first meeting in November 2016, including State, the CHCC's lead entity; DHS; DOJ; the Departments of the Treasury (Treasury), Defense (DOD), and the Interior (Interior); the U.S. Agency for International Development (USAID); the National Endowment for the Humanities (NEH); and the Smithsonian Institution (Smithsonian).

We used our analysis of CHCC documents and the results of our discussions with officials to assess collaboration practices among CHCC participants. We determined that CHCC participants demonstrated a practice when we found evidence that key features associated with that practice were present in the CHCC and its working groups.¹⁵ We determined that CHCC had not yet fully demonstrated a practice if we found that key features associated with that practice were either (a) not present; or (b) present in some, but not all, of the CHCC's components.

We conducted this performance audit from September 2016 to September 2017 in accordance with generally accepted government

¹⁴GAO, *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, [GAO-12-1022](#) (Washington, D.C.: Sept. 27, 2012); and GAO, *Managing for Results: Implementation Approaches Used to Enhance Collaboration in Interagency Groups*, [GAO-14-220](#) (Washington, D.C.: Feb. 14, 2014).

¹⁵Features associated with our key collaboration practices can be found in [GAO-12-1022](#).

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

The destruction, looting, and trafficking of cultural property are heightened during times of political instability and armed conflict. Destruction of cultural property entails intentional or unintentional damage, such as bombing, to sites and objects. In the context of cultural property protection, looting usually refers to the illegal removal of undocumented objects from a structure or site not already excavated. Objects documented as part of a collection may also be stolen from individuals, museums and similar institutions, and other places of origin. Looted and stolen objects may be trafficked or illicitly traded, sometimes outside the location in which the objects were looted or stolen.

A Deputy Assistant Secretary of State reported that ISIS has encouraged the looting of archeological sites as a means of erasing the cultural heritage of Iraq and Syria and raising money.¹⁶ The State official noted that the U.S. raid to capture ISIS leader Abu Sayyaf in May 2015 resulted in the discovery of documents that demonstrated ISIS had established an Antiquities Division with units dedicated to researching known archaeological sites, exploring new ones, and marketing antiquities. According to these documents, ISIS's Antiquities Division collects a 20 percent tax on the proceeds of antiquities looting and issues permits authorizing certain individuals to excavate and supervise excavations of artifacts. Documents found during the raid also indicate ISIS made statements prohibiting others from excavating or giving permits not authorized by ISIS. Sales receipts indicated the terrorist group had earned more than \$265,000 in taxes on the sale of antiquities over a 4-month period in late 2014 and early 2015. Figure 1 depicts antiquities recovered during a raid to capture Abu Sayyaf.

¹⁶Remarks entitled *The Looting and Destruction of Iraqi and Syrian Cultural Heritage: What We Know and What Can Be Done*, delivered by Andrew Keller, Deputy Assistant Secretary for Counter Threat Finance and Sanctions, Bureau of Economic and Business Affairs, U.S. Department of State, at the Metropolitan Museum of Art, September 29, 2015.

Figure 1: Antiquities Recovered during a Raid to Capture ISIS Leader Abu Sayyaf



Source: Department of State. | GAO-17-716

While documents from the Abu Sayyaf raid show that ISIS has profited from the looting of antiquities, there are no reliable and publicly available estimates of the revenue ISIS earns from trade in stolen cultural property overall, according to the director of a State-funded project on cultural property. However, State officials have also noted that, although profits from trafficking are difficult to quantify, ISIS has increasingly turned to the antiquities trade as access to revenue from other sources, such as oil, has been restricted.

International Agreements and U.S. Laws and Regulations on Cultural Property Protection

In addressing destruction, looting, and trafficking of cultural property, the United Nations Educational, Scientific and Cultural Organization (UNESCO) adopted conventions in 1954 and 1970 to protect cultural property.¹⁷ The 1954 convention addresses cultural property protection during armed conflict, and the 1970 convention addresses the protection of cultural property against illicit import, export, and transfer of ownership.

The United States enacted the CPIA into law in 1983, thereby implementing provisions of the 1970 UNESCO Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property (1970 UNESCO Convention).¹⁸ Through the CPIA, the United States has restricted the importation of certain cultural property.¹⁹ Cultural property is defined in the CPIA by reference to the 1970 UNESCO Convention, that defines the term “cultural property” for purposes of the convention to mean property, which on religious or secular grounds, is specifically designated by each state as being of importance for archaeology, prehistory, history, literature, art, or science

¹⁷United Nations Educational, Scientific and Cultural Organization (UNESCO), Convention for the Protection of Cultural Property in the Event of Armed Conflict, adopted in The Hague on May 14, 1954 (Treaty Doc. 106-1(A)); and the UNESCO Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property, adopted in Paris on November 14, 1970.

¹⁸Pub. L. No. 97-446, tit. III.

¹⁹19 U.S.C. §§ 2606-07. The CPIA applies to cultural property as well as to anthropological or ethnological material of parties to the 1970 UNESCO Convention.

and which belongs to certain categories.²⁰ According to State officials, the CPIA addresses undocumented looted materials of a State Party by providing the President the authority to enter into a bilateral or multilateral agreement with the State Party to impose import restrictions and by providing the authority to impose import restrictions if an emergency condition applies. As it relates to articles of stolen cultural property from Iraq and Syria, and other Parties to the 1970 Convention, the CPIA also restricts cultural property belonging to the inventory of a museum or a religious or secular public monument or similar institution, which was stolen from such museum, monument, or institution after April 12, 1983 or after the date the country of origin became a party to the Convention.²¹

In addition to the 1983 CPIA import restriction on stolen documented property, the United States has implemented other restrictions related to a wider range of cultural property from Iraq and Syria. In response to Iraq's invasion of Kuwait on August 2, 1990, the United States imposed comprehensive sanctions against Iraq. After the 2003 intervention in Iraq, the Iraq National Museum in Baghdad was looted, resulting in the loss of approximately 15,000 items, including ancient amulets, sculptures, ivories, and cylinder seals, some of which were subsequently returned to

²⁰These categories are (1) rare collections and specimens of fauna, flora, minerals, and anatomy, and objects of paleontological interest; (2) property relating to history, including the history of science and technology and military and social history, to the life of national leaders, thinkers, scientists, and artists, and to events of national importance; (3) products of archaeological excavations (including regular and clandestine) or of archaeological discoveries; (4) elements of artistic or historical monuments or archaeological sites that have been dismembered; (5) antiquities more than 100 years old, such as inscriptions, coins, and engraved seals; (6) objects of ethnological interest; (7) property of artistic interest, such as (i) pictures, paintings, and drawings produced entirely by hand on any support and in any material (excluding industrial designs and manufactured articles decorated by hand); (ii) original works of statuary art and sculpture in any material; (iii) original engravings, prints, and lithographs; and (iv) original artistic assemblages and montages in any material; (8) rare manuscripts and incunabula, old books, documents, and publications of special interest (historical, artistic, scientific, literary, etc.) singly or in collections; (9) postage, revenue, and similar stamps, singly or in collections; (10) archives, including sound, photographic, and cinematographic archives; and (11) articles of furniture more than 100 years old and old musical instruments. See 19 U.S.C. § 2601(6) citing Art. 1(a)-(k) of the 1970 UNESCO Convention.

²¹According to 19 C.F.R. § 12.104b, the 1970 UNESCO Convention entered into force on May 12, 1973, for Iraq and on May 21, 1975, for Syria. Both of these predated the effective date of the CPIA on April 12, 1983, and, therefore, pursuant to 19 U.S.C. § 2607, the restriction on imports of documented articles of cultural property from those two countries began on April 12, 1983. Because Iraq and Syria remain state parties to the 1970 UNESCO Convention, this stolen property restriction remains in place with respect to Iraq and Syria.

the museum. In 2007, pursuant to the Emergency Protection for Iraqi Cultural Antiquities Act of 2004, State determined the existence of an emergency condition under the CPIA, and import restrictions for cultural property illegally removed from museums, and monuments, and other locations in Iraq since 1990 were also put in place.²² DHS's CBP then issued a regulation on April 30, 2008, to reflect the imposition of the import restrictions.²³ In issuing the regulation, to provide general guidance, CBP also issued the Designated List of Archaeological and Ethnological Material of Iraq that describes the types of articles, which State refers to as objects, to which the import restrictions apply.²⁴

Furthermore, in February 2015, the United Nations Security Council unanimously adopted Resolution 2199, which notes, in part, that all member states shall take appropriate steps to prevent the trade in Iraqi and Syrian cultural property illegally removed from Iraq since August 6, 1990, and from Syria since March 15, 2011.²⁵ In May 2016, the United States passed the International Cultural Property Act, which directs the President to exercise his authority under the CPIA to impose restrictions on any archaeological and ethnological material of Syria (as defined in the Act).²⁶ In August 2016, CBP issued a regulation to reflect the

²²The Emergency Protection for Iraqi Cultural Antiquities Act of 2004 can be found at Pub. L. No. 108-429, tit. III, 118 Stat. 2434, 2599-2600. The act specifies that, among other things, the items covered are those that have been illegally removed since the adoption of United Nations Security Council Resolution 661 of 1990. Resolution 661 was adopted on August 6, 1990.

²³Import Restrictions Imposed on Archaeological and Ethnological Material of Iraq, 73 Fed. Reg. 23,334 (Apr. 30, 2008) (codified at 19 C.F.R. § 12.104j). According to officials of the Treasury, the Treasury has a statutory role in the enforcement of cultural property agreements, but has delegated it to the Department of Homeland Security pursuant to Treasury Order 100-16.

²⁴According to CBP, this list is for general guidance only and is not intended to be all inclusive. See 73 Fed. Reg. 23,334. Types of specific items or categories of materials are described in CBP Decision 08-17.

²⁵S.C. Res. 2199, U.N. Doc. S/RES/2199 (2015).

²⁶Pub. L. No. 114-151, 130 Stat. 369 (2016). The International Cultural Property Act states, at Section 3(a), that the President shall exercise his authority under Section 304 of the CPIA to impose import restrictions set forth in Section 307 of the CPIA "with respect to any archaeological or ethnological material of Syria...." "Archaeological or ethnological material of Syria" is then defined in Section 3(d)(2) of the International Cultural Property Act as cultural property (as defined in Section 302 of the CPIA) "that is unlawfully removed from Syria on or after March 15, 2011." The CPIA defines cultural property as including "articles described in article 1(a) through (k) of the [1970 UNESCO] Convention whether or not any such article is specifically designated as such by any State Party for the purposes of such article." 19 U.S.C. § 2601(6).

imposition of import restrictions and issued a Designated List of Archaeological and Ethnological Material of Syria that describes the types of objects or categories of archaeological and ethnological material to which the import restriction applies.²⁷

Structure of the Cultural Heritage Coordinating Committee

Included in the International Cultural Property Act is the sense of Congress that the President should establish an interagency committee to coordinate the efforts of the executive branch to protect and preserve international cultural property at risk from political instability, armed conflict, or natural or other disasters.²⁸ According to this sense of Congress, such committee should

1. be chaired by a Department of State employee of Assistant Secretary rank or higher, concurrent with that employee's other duties;
2. include representatives of the Smithsonian and federal agencies with responsibility for the preservation and protection of international cultural property;
3. consult with governmental and nongovernmental organizations, including the United States Committee of the Blue Shield,²⁹ museums, educational institutions, and research institutions, and participants in the international art and cultural property market on efforts to protect and preserve international cultural property; and
4. coordinate core U.S. interests in—(A) protecting and preserving international cultural property; (B) preventing and disrupting looting and illegal trade and trafficking in international cultural property, particularly exchanges that provide revenue to terrorist and criminal organizations; (C) protecting sites of cultural and archaeological significance; and (D) providing for the lawful exchange of international cultural property.

Pursuant to the sense of Congress, State has led the effort to create the CHCC. After State convened an informal interagency meeting in June

²⁷81 Fed. Reg. 53,916.

²⁸Pub. L. No. 114-151, § 2.

²⁹The United States Committee of the Blue Shield is a charitable, not-for-profit, nongovernmental organization committed to the protection of cultural property worldwide during armed conflict.

2016, State chaired a formal meeting to establish the CHCC in November 2016 and chaired additional CHCC-wide meetings in March and June 2017. At its inception, CHCC participants included officials from nine U.S. federal entities. Appendix I shows these entities' reported activities related to protecting cultural property.

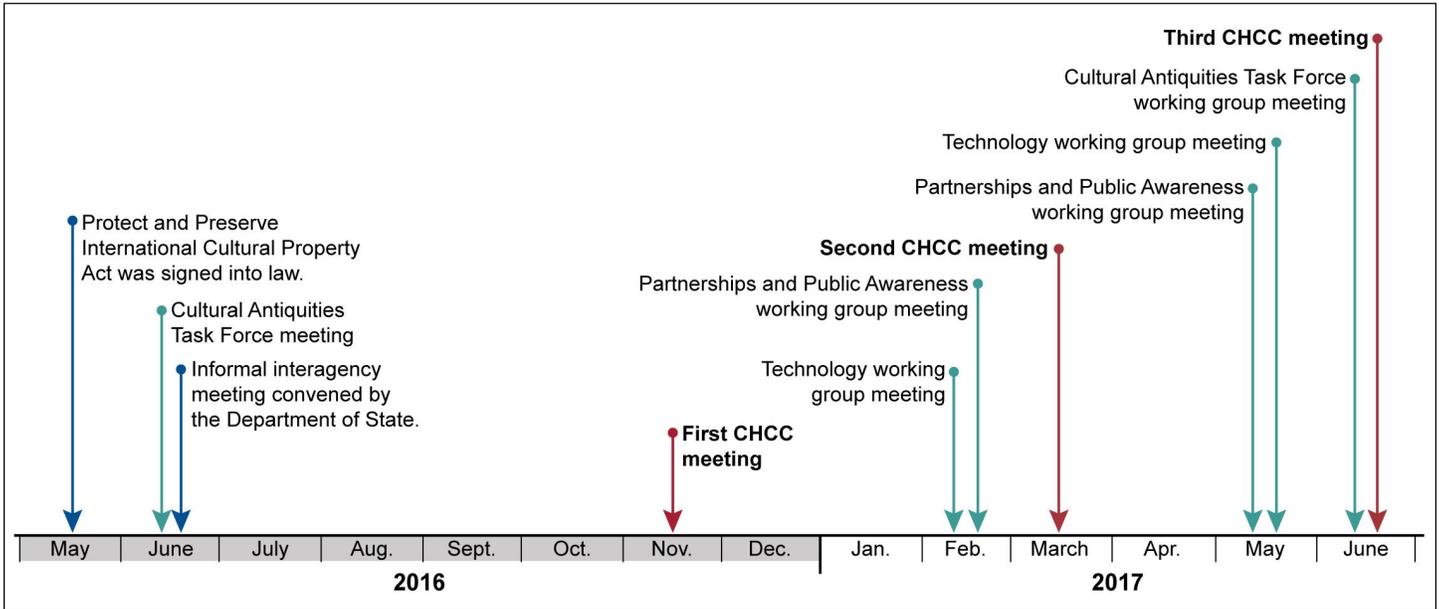
The CHCC has also established three working groups, as follows:

1. Technology, a newly created working group that focuses on the application of new and existing technologies to combat cultural property trafficking.
2. Partnerships and Public Awareness, a newly developed working group that focuses on public outreach and public-private partnerships.
3. The Cultural Antiquities Task Force (CATF), a preexisting group that is now a third working group under the CHCC, focuses on efforts to support local governments, museums, preservationists, and law enforcement to protect, recover, and restore cultural antiquities and sites worldwide, particularly in Iraq and Afghanistan.³⁰ Specifically, the CATF has previously funded a broad range of activities in support of law enforcement efforts to combat theft, looting, and trafficking of historically and culturally significant objects worldwide.

State asked participants representing nine U.S. federal entities to voluntarily participate in individual working groups. As of June 2017, the newly formed working groups—Technology, and Partnership and Public Awareness—had each held two meetings. The CATF, which held regular meetings prior to the formation of the CHCC, met in June 2017 after the CHCC was established and the CATF became a CHCC working group. Figure 2 shows key events as of June 2017 related to the CHCC and its working groups since the passage of the International Cultural Property Act.

³⁰As directed by the conference report accompanying the Consolidated Appropriations Act for Fiscal Year 2004, State created the Cultural Antiquities Task Force in 2004. See H. Rep. 108-401 (accompanying Consolidated Appropriations Act, 2004, Pub. L. No. 108-199, 118 Stat. 3) (Nov. 25, 2003).

Figure 2: Time Line of Key Events Related to the Cultural Heritage Coordinating Committee (CHCC) and Its Working Groups, as of June 2017



Sources: GAO analysis of the Protect and Preserve International Cultural Property Act, Public Law 114-151, and information provided by the Department of State. | GAO-17-716

Key Practices That Can Enhance and Strengthen Collaboration

In our prior work, we have identified key collaboration practices that could be used to assess collaboration at federal agencies. These practices can help agencies implement actions to operate across boundaries, including fostering open lines of communication. We also found that positive working relationships among participants from different agencies bridge organizational cultures and that these relationships can build trust and foster communication, which facilitates collaboration.³¹ Given many federal agencies' long-standing challenges working across organizational lines, following these practices could help agencies to enhance and sustain collaboration at all organizational levels.³² Figure 3 depicts these key practices.

³¹[GAO-12-1022](#).

³²[GAO-14-220](#).

Figure 3: Key Practices for Implementing Interagency Collaborative Mechanisms

Key features		Key considerations
	Outcomes and accountability	Have short-term and long-term outcomes been clearly defined? Is there a way to track and monitor their progress?
	Bridging organizational cultures	What are the missions and organizational cultures of the participating agencies? Have agencies agreed on common terminology and definitions?
	Leadership	How will leadership be sustained over the long-term? If leadership is shared, have roles and responsibilities been clearly identified and agreed upon?
	Clarity of roles and responsibilities	Have participating agencies clarified roles and responsibilities?
	Participants	Have all relevant participants been included? Do they have the ability to commit resources for their agency?
	Resources	How will the collaborative mechanism be funded and staffed? Have online collaboration tools been developed?
	Written guidance and agreements	If appropriate, have participating agencies documented their agreement regarding how they will be collaborating? Have they developed ways to continually update and monitor these agreements?

Source: GAO. | GAO-17-716

DHS and DOJ Take a Number of Actions to Enforce Laws and Regulations Related to Restricted Iraqi and Syrian Cultural Property

DHS and DOJ take actions in five key areas to enforce laws and regulations related to restricted Iraqi and Syrian cultural property: (1) monitoring of shipments; (2) detention, seizure, and taking forfeiture actions on items; (3) investigation of objects; (4) repatriation of cultural property; and (5) prosecution of criminal violations to enforce laws and regulations related to restricted Iraqi and Syrian cultural property. According to DHS officials, DHS has the primary role for enforcing import restrictions on Iraqi and Syrian cultural property. CBP conducts monitoring of shipments, cargo, and travelers for illicit cultural property

through border interdictions. CBP and the U.S. Immigration and Customs Enforcement’s (ICE) Homeland Security Investigations (HSI) detain, seize, and obtain forfeiture of suspected items; and ICE-HSI conducts investigations, pursues prosecutions through state and federal courts, and repatriates cultural property to rightful owners. DOJ actions to address restricted Iraqi or Syrian cultural property include detaining, seizing, and taking forfeiture action on items; conducting investigations; repatriating cultural property; and prosecuting criminal violations. According to Federal Bureau of Investigation (FBI) officials, the FBI conducts investigations; detains, seizes, obtains forfeitures, and repatriates restricted cultural property items; and, according to DOJ officials, the U.S. Attorney’s offices or the Criminal Division within DOJ pursue potential criminal violations. See figure 4 for a list of key actions taken by DHS and DOJ on restricted Iraqi and Syrian cultural property.

Figure 4: Department of Homeland Security and Department of Justice Actions on Restricted Iraqi and Syrian Cultural Property

Key actions taken by agency	Department of Homeland Security	Department of Justice
		
Monitoring of shipments	✓	N/A
Detention, seizure, and taking forfeiture actions on items	✓	✓
Investigation of objects	✓	✓
Repatriation of cultural property	✓	✓
Prosecution of criminal violations	N/A	✓

Legend: ✓=conducts actions; N/A=not applicable

Source: GAO analysis of Departments of Homeland Security and Justice information. | GAO-17-716

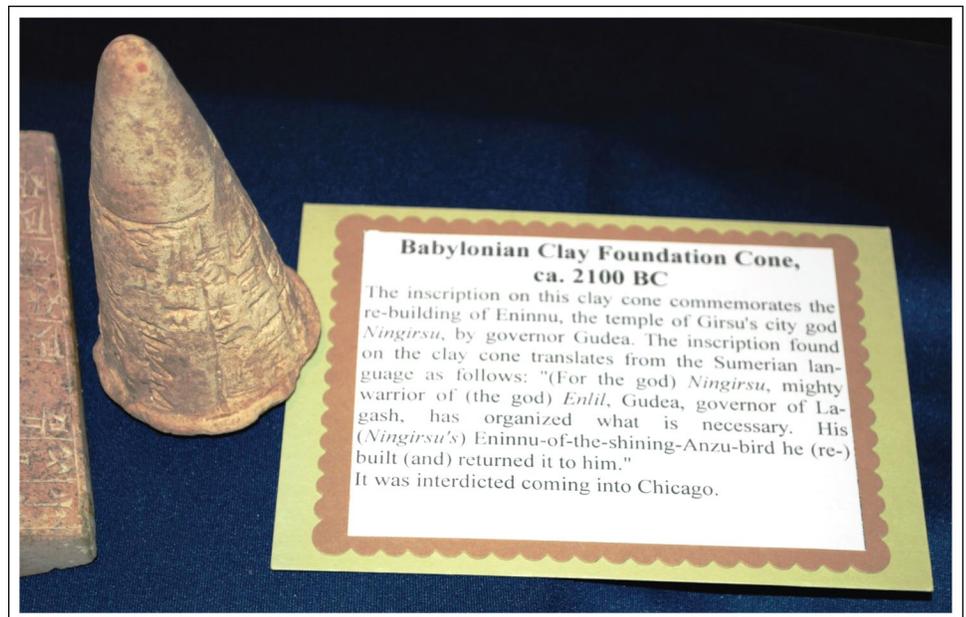
Monitoring of shipments. According to DHS officials, CBP, within DHS, monitors shipments and travelers to identify items of Iraqi and Syrian cultural property imported in violation of U.S. customs laws.

Within DHS, CBP monitors suspected shipments to identify restricted cultural property from Iraq or Syria that may be trafficked in the United States, according to CBP officials. These officials noted that CBP uses information obtained by other U.S. agencies or industry partners to identify high-risk transactions and shipments for further examination. These officials said that CBP may refer cultural property items found during its examinations to ICE-HSI for further investigation if they suspect

a violation. Additionally, in collaboration with ICE-HSI, CBP also provides training to its officers at high-risk ports of entry.

CBP monitoring activities have led to the discovery of smuggled cultural property. For example, according to DHS officials, a CBP inspection of a shipment exiting a Chicago mail facility led in December 2007 to the discovery of a Babylonian clay foundation cone originating from Iraq from 2100 B.C. (see fig. 5). The person exporting the item had misclassified it using a false country of origin. CBP detained the item and referred it to ICE-HSI for further investigation. According to ICE officials, ICE-HSI ultimately obtained forfeiture of the item and repatriated it to Iraq in February 2010.

Figure 5: Ancient Babylonian Foundation Cone and Description



Source: Department of Homeland Security, U.S. Customs and Border Protection. | GAO-17-716

Detention, seizure, and taking forfeiture actions on items. DHS and the FBI detain, seize, and take forfeiture actions on Iraqi and Syrian cultural property items that are potentially in violation of U.S. law.

Within DHS, CBP detains and, if appropriate, seizes Iraqi or Syrian cultural property if that property was potentially imported into the United States contrary to U.S. law, according to CBP officials. When CBP identifies such an item, it detains the property and, if further investigation is warranted, contacts ICE-HSI, which may conduct an investigation. ICE-

HSI also receives leads regarding illegally imported cultural property already within the United States from other sources, including auctions, art galleries, and museums. Upon identification by CBP or found through other means, ICE-HSI seeks forfeiture of items of Iraqi and Syrian cultural property that have entered the United States in violation of U.S. customs law. According to ICE-HSI officials, although the import restrictions on Iraqi and Syrian cultural property are not criminal laws, the restrictions provide a legal basis for seizure and forfeiture actions by CBP and ICE-HSI. DHS actions to detain, seize, and pursue forfeiture of items that are suspected to be in violation of U.S. cultural property laws have led to the rescue and return of cultural property to Iraq. For example, according to DHS officials, in 2005 CBP discovered an inscribed stone tablet originating from Iraq during an inspection at a FedEx facility at Newark airport. After CBP detained the item, ICE-HSI consulted with local cultural property experts to determine the authentication and origin of the item, which, according to ICE-HSI officials, was imported using a false country of origin. ICE-HSI seized, took forfeiture action, and ultimately repatriated the item to Iraq in February 2010.

When the FBI discovers restricted items of cultural property, the FBI's Art Crime Team works to obtain or pursue forfeiture of the items, according to FBI officials. The FBI has detained, seized, and taken forfeiture actions on items of Iraqi cultural property. For example, according to FBI officials, the FBI opened an investigation after receiving a tip about an array of ancient artifacts originating from Mesopotamia for sale online (see fig. 6). Most of the items were cuneiform tablets used in Mesopotamia for record keeping, and three of the seized artifacts were inscribed foundation cones. According to an FBI document, the artifacts were looted from present-day Iraq and smuggled into the United States unlawfully. The antiquities dealer in California who held the items surrendered any right he had to the artifacts, which have been forfeited to the U.S. government. According to FBI officials, the government of Iraq asserts ownership over the items, but they have not yet been repatriated.

Figure 6: Ancient Artifacts Originating in Mesopotamia



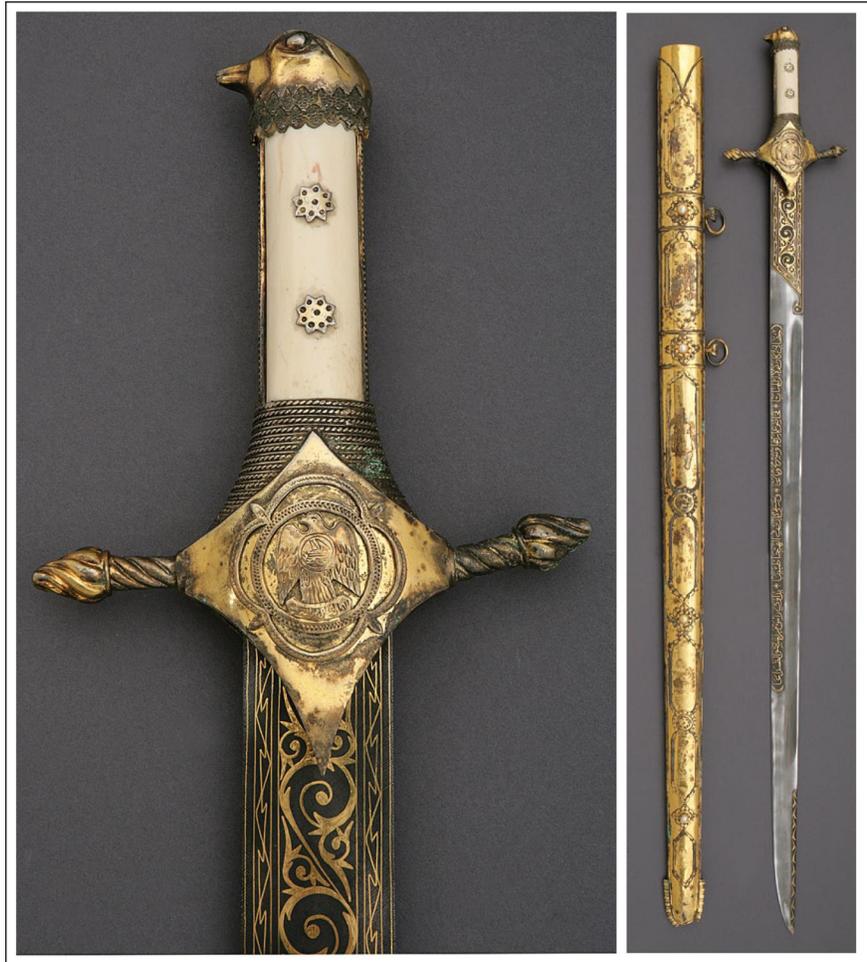
Source: Federal Bureau of Investigation. | GAO-17-716

Investigation of objects. ICE-HSI and the FBI conduct investigations into potentially restricted items of cultural property originating from Iraq and Syria.

ICE-HSI conducts investigations involving the illicit importation, trafficking, and distribution of cultural property. CBP sometimes originates ICE-HSI cultural property investigations by referring incidents of suspected criminal activity related to illicit cultural property trafficking to ICE-HSI officials. According to ICE officials, most ICE-HSI cultural property investigations are based on other information and involve items of cultural property already in the United States, which may be held in private collections, museums, galleries, auction houses, or by other entities. ICE-HSI investigates potentially related criminal violations such as smuggling or falsely classifying an item. CBP and ICE officials reported collaborating with the FBI and State on investigations into illicit trade of cultural property from Iraq and Syria. According to these officials, CBP and ICE-HSI identify appropriate subject matter experts to examine detained cultural property to make a preliminary determination regarding the authenticity of the artifact or object.

ICE-HSI cultural property investigations have led to the return of cultural property to Iraq. For example, ICE-HSI opened an investigation in January 2011 after receiving a tip about an Iraqi ceremonial sword for sale at an auction in the United States (see fig. 7). ICE-HSI found that the item was brought into the United States by a U.S. citizen who had served in the military. ICE-HSI consulted with a cultural property expert to authenticate the origin of the item and seized, obtained forfeiture, and ultimately repatriated the item to Iraq in July 2013.

Figure 7: Ceremonial Sword Repatriated to Iraq by Department of Homeland Security in 2013



Source: Department of Homeland Security, U.S. Immigration and Customs Enforcement. | GAO-17-716

According to FBI officials, the FBI pursues Iraqi and Syrian cultural property items based on information from various sources, including from

investigations into related matters. The FBI does not investigate or enforce import restrictions on cultural property, but FBI investigations on other criminal matters sometimes involve items of cultural property. In addition, according to officials, the FBI receives information on cultural property items from a variety of sources, including tips from informants, findings from other criminal investigations, and foreign government contacts. Officials added that, while ICE-HSI and the FBI lead distinct investigations involving cultural property, the two agencies coordinate with each other and outside experts, when appropriate. FBI officials reported sharing information with ICE-HSI and CBP on specific information and cultural property items, when appropriate. FBI officials also told us they regularly consult with outside experts to help identify cultural property items.

The FBI has investigated suspected items of cultural property from Iraq that were discovered from investigations into related matters. For example, it discovered Iraqi antiquities during an investigation into public corruption of U.S. contractors in Iraq. According to FBI documents, the artifacts, including two pottery dishes, four vases, an oil lamp, three small statues, and seven terracotta relief plaques, were illegally taken from Iraq by DOD contractors in 2004. Investigators learned that the contractors took the items and used them as gifts and bribes or sold them to other contractors who then smuggled them into the United States. According to an FBI document, two of the contractors were ultimately sentenced to prison for their roles in the fraud scheme, and the items were recovered and returned to Iraq in July 2011.

Repatriation of cultural property. ICE and the FBI repatriate cultural property items to the appropriate country, including the return of multiple items to Iraq.

ICE works to repatriate the stolen or smuggled cultural property items to the rightful owner after CBP or ICE-HSI detains, seizes, or takes forfeiture action on an item found to have been brought into the United States in violation of U.S. law, according to ICE officials. ICE has repatriated a number of cultural property items to Iraq. For example, in 2008, ICE-HSI opened an investigation into a pair of Neo-Assyrian gold earrings for sale at an auction house in the United States (see fig. 8). ICE-HSI consulted with a cultural property expert to determine the authentication and origin of the item and worked with CBP to seize, obtain forfeiture, and ultimately repatriate the item to Iraq in February 2010.

Figure 8: Neo-Assyrian Gold Earrings Returned to Iraq



Source: Department of Homeland Security, U.S. Immigration and Customs Enforcement. | GAO-17-716

According to FBI officials, when the FBI detains, seizes, or obtains forfeiture of restricted cultural property items, its Art Crime Team works to repatriate the items. The FBI has repatriated a number of cultural property items to Iraq. For example, one FBI-led investigation involved a U.S. soldier serving in Iraq who purchased eight stone seals and brought them back to the United States (see fig. 9). The soldier had the items evaluated by an expert and, upon discovering their historical value, turned the seals over to the FBI, who repatriated them to Iraq in 2005.

Figure 9: Eight Ancient Stone Seals Looted from Iraq



Source: Lynn Grant, Penn Museum. | GAO-17-716

Prosecution of criminal violations. DOJ considers prosecution for criminal violations relating to investigations involving Iraqi and Syrian cultural property.

According to DOJ officials, ICE-HSI and the FBI consult with DOJ's Criminal Division or local U.S. Attorneys' offices, and the assigned prosecutor determines whether to pursue criminal prosecution of related violations. State and local prosecutors may also consider whether to pursue prosecution for violations related to cultural property investigations. DOJ has prosecuted criminal violations from investigations involving items of cultural property from Iraq. For example, an FBI-led investigation into a man suspected of selling forged art and fake items led to the discovery of four Iraqi cylinder seals (see fig. 10). The FBI obtained forfeiture of the items and repatriated them to Iraq in 2013. According to FBI officials, the man with the seals was prosecuted and sentenced for conspiracy and mail fraud.

Figure 10: Four Iraqi Cylinder Seals



Source: Federal Bureau of Investigation. | GAO-17-716

In Its First Year, the Cultural Heritage Coordinating Committee Has Followed Several Key Collaboration Practices but Has Not Fully Demonstrated Others

The CHCC's activities during its first year of formation reflected several key practices that can enhance and strengthen collaboration but did not demonstrate others. CHCC participants have demonstrated progress in the key areas of identifying leadership; including relevant participants; bridging organizational cultures, including developing ways to operate across agency boundaries and agreeing on common terminology; and addressing issues related to resources, including funding, staffing, and technology. However, CHCC participants could enhance their collaboration by implementing other key collaboration practices, such as developing goals, clarifying participants' roles and responsibilities, and documenting agreements within the CHCC and its working groups.

CHCC Has Made Early Progress in Its Collaborative Efforts, Such as Identifying Leadership and Including Relevant Participants

Leadership. The CHCC has followed the key collaboration practice of designating leaders, including strengthening the influence of leadership by high-level officials and establishing continuity in leadership. The CHCC has identified leadership in the full committee. Pursuant to the sense of Congress at Section 2(1) of the International Cultural Property Act that the CHCC “be chaired by a Department of State employee of Assistant Secretary rank or higher,”³³ State’s Assistant Secretary for the Bureau of Educational and Cultural Affairs (ECA) has chaired all of the CHCC’s meetings thus far. According to State officials, the ECA Assistant Secretary will continue to chair CHCC meetings. State officials also noted that senior leadership’s involvement in the committee underscores the importance of the committee and the topic of cultural property protection. We have previously reported that the influence of leadership can be strengthened by high-level officials and that designating one leader is often beneficial because it centralizes accountability and can speed decision making.

Each of the CHCC’s three working groups has also identified a primary entity to lead the group’s effort, such as identifying and soliciting input on agenda items for the working group meetings. The CHCC sought volunteers to lead its two newly formed working groups. DOJ’s FBI has volunteered to lead the Technology working group, and the Smithsonian serves as the lead entity of the Partnerships and Public Awareness working group. State continues to lead the preexisting CATF, and different members host regular meetings. For example, DOJ’s Criminal Division hosted the June 2017 CATF meeting.

Participants. The CHCC has demonstrated our key collaboration practice of including relevant participants. We previously reported on the importance of ensuring that relevant participants are included in and have the appropriate knowledge and abilities to contribute to the collaborative effort. The CHCC invited and included several entities as participants of the committee and its working groups. For the first CHCC meeting in November 2016, State invited nine federal entities to participate and requested that these participants volunteer for the working groups.

³³Pub. L. No. 114-151, § 2(1).

Representatives of these nine federal entities all attended and, with the exception of USAID, have attended at least one additional meeting since the committee's inception. In July 2017, a USAID official informed us that USAID does not expect to participate in the CHCC. Most CHCC participants noted that they are confident that the members have the appropriate knowledge and commitment to contribute and participate in the committee.

Most representatives who attended the first CHCC meeting also participated in the committee's working groups. For instance, officials from six of the nine U.S. federal entities attending the first formal CHCC meeting also participated on a voluntary basis in the newly created Technology and Partnerships and Public Awareness working groups. These federal entities include State, DHS, DOJ, the Interior, the NEH, and the Smithsonian. Officials representing three of the nine federal entities—the Treasury, DOD, and USAID—stated that they did not volunteer for and have not participated in the new working groups because they did not clearly see how their entities could contribute to the topics of focus. In the preexisting CATF working group, four of the nine CHCC federal entities—State, DHS, DOJ, and the Interior—noted that they would continue to participate.³⁴ State officials explained that DOD had been invited to CATF meetings in the past but had not participated extensively. According to the DOD representative on the CHCC, DOD had not participated in the CATF in years but attended the CATF meeting in June 2017, the first CATF meeting since the formation of the CHCC, after being asked to participate. Figure 11 depicts the participation of the nine U.S. federal entities whose officials attended the first CHCC meeting.

³⁴In addition, the Internal Revenue Service within the Treasury was invited to participate in CATF meetings and attended the June 2017 CATF meeting.

Figure 11: U.S. Federal Entities' Participation in the Cultural Heritage Coordinating Committee and Its Working Groups, as of June 2017

	Department of State	Department of Homeland Security	Department of Justice	Department of the Treasury	Department of Defense	Department of the Interior	U.S. Agency for International Development	National Endowment for the Humanities	Smithsonian Institution
									
Technology	✓	✓	★	—	—	✓	—	✓	✓
Partnerships and Public Awareness	✓	✓	✓	—	—	✓	—	✓	★
Cultural Antiquities Task Force	★	✓	✓	✓ ^a	✓	✓	—	—	—

Legend: ✓=participates in the working group; ★=chairs the working group; —=does not participate in the working group

Source: GAO analysis of U.S. federal entities' information. | GAO-17-716

^aParticipation by the Department of the Treasury's Internal Revenue Service.

One of the CHCC working groups has included participation from additional federal entities. Led by the Smithsonian, the participants in CHCC's Partnerships and Public Awareness working group agreed to invite other federal entities to the group. The second meeting of the Partnerships and Public Awareness working group in May 2017 included additional federal entities that had not attended prior CHCC meetings. These federal entities included the National Endowment for the Arts, the National Archives and Records Administration, and the President's Committee on the Arts and Humanities. According to Smithsonian officials, the Smithsonian also invited the Library of Congress, the Institute of Museum and Library Services, the National Science Foundation, DOD's National Defense University, and the Wilson Center to participate in the working group.

The CHCC and its working groups have also included the participation of nonfederal stakeholders in their activities. The CHCC has invited external stakeholders to participate in public events led by its Partnerships and Public Awareness working group. For example, State and the Smithsonian co-hosted an event to discuss cultural heritage protection and stabilization in northern Iraq that was open to the public and included a public panel discussion, led by U.S. Committee of the Blue Shield, a nongovernmental organization. Other participants in this event included those representing museums, educational institutions, and research institutions. Smithsonian officials noted the importance of hearing the perspectives of these nongovernmental organizations and participants in the international art and cultural property market—organizations

suggested in the sense of Congress in the International Cultural Property Act.

However, the full CHCC will not likely include nonfederal stakeholders in its regular interagency meetings. As the lead of CHCC, State officials commented that they intend to keep invitees to the full CHCC limited to U.S. federal entities because this composition facilitates the discussion of U.S. government law enforcement efforts related to cultural property protection. Other CHCC participants also expressed concerns about having nonfederal stakeholders participate in certain CHCC and its working groups' discussions, particularly when law enforcement agencies need to discuss sensitive matters. Therefore, State officials reported that the CHCC may conduct periodic consultations with external stakeholders without making these stakeholders members of the committee.

Bridging organizational cultures. CHCC participants have bridged different organizational cultures among the participating entities by establishing ways to operate across agency boundaries, a key collaboration practice that can involve developing common terminology and sharing information. For example, CHCC participants have generally agreed on common terminology in the cultural property area. Some participants reported that federal entities agree on the definitions of "cultural property" and the "protection and preservation" of such items, even though these terms could be interpreted differently by many in academia and nongovernmental organizations.

In addition, most participants stated that they have working relationships with other members of the committee, which facilitates information sharing on an ongoing basis. The missions and cultures of the nine participating federal entities may differ, ranging from those focused on law enforcement to those that fund grants to protect cultural property. Nevertheless, many participants reported that CHCC members all share a common commitment toward the goal of cultural property protection. Furthermore, most participants reported that the committee was a helpful forum for collaborating on international cultural property protection efforts. According to State officials, the formation of CHCC facilitated collaboration of different U.S. federal entities when cultural property protection issues arose internationally. For example, in March 2017, State led an interagency delegation that included DHS, DOJ, and Smithsonian representatives to participate in an international culture ministerial meeting devoted to the topic of cultural property protection. According to a State report, various federal entities also contributed significantly to a

UN Security Council resolution to focus on cultural heritage preservation, which the Security Council adopted unanimously in March 2017.

Resources. Despite not having dedicated financial resources, the CHCC and its working groups have identified human and technology resources for their collaborative activities. We previously reported that collaborating agencies should identify the human, information technology, physical, and financial resources needed to initiate or sustain their collaborative effort. The CHCC has identified nine U.S. federal entities as participants that expect to participate in meetings of the committee and its working groups without using designated funding. Some participants noted that not having dedicated resources could present certain challenges to CHCC activities. For example, one CHCC participant noted that cultural preservation training programs are resource dependent and are, therefore, difficult to plan without funding. However, this participant also noted that collaborative efforts on the CHCC have helped participants coordinate interagency training, which has helped to mitigate these challenges. Moreover, participants generally noted that even without dedicated financial resources, they were committed to participate in CHCC activities as a collateral duty to their work.

Another aspect of managing resources among interagency groups is the development of technological systems and compatible tools. CHCC participants have taken steps to explore the development of technological resources to enhance collaboration. For instance, several Technology working group participants noted that they have discussed the possibilities involved in establishing compatible technological systems among the CHCC's members. According to one participant, the working group is in the process of obtaining the status of existing technological systems of participants and is planning on vetting new technologies.

CHCC Has Not Demonstrated Certain Collaborative Practices, Such as Developing Goals, Clarifying Participants' Roles, and Documenting Agreements

Outcomes and accountability. The CHCC could benefit from addressing the key collaboration practice of organizational outcomes and accountability, which includes clearly defining short-term and long-term goals, and developing a way to track and monitor progress toward these goals. In the first formal meeting in November 2016, the chair of the committee articulated that the CHCC's role was to coordinate antitrafficking efforts and to tackle a wide range of cultural heritage challenges worldwide. However, subsequent to that meeting, the CHCC has not produced documents identifying specific CHCC outcomes or goals. CHCC participants also indicated that no clear consensus on the CHCC's stated goals has emerged from CHCC meetings. Many CHCC participants noted that the CHCC had not developed short-term and long-term goals, with some adding that the CHCC was working on doing so. Other officials had different views of the short-term and long-term goals. For example, one participant stated that a short-term CHCC goal was to establish working groups and understand the roles of the different entities, while another participant said that a long-term goal was to solidify information sharing among participants.

The CHCC's three working groups varied in their development of goals. One participant of the CHCC's Technology working group noted that the working group has developed short-term, medium-term, and long-term goals, including target time frames for achieving them. For example, the Technology group has a short-term goal to evaluate the technological strengths and weaknesses of the members relative to their mission. However, not all of the participants in that working group were aware of these goals. The other two CHCC working groups—Partnerships and Public Awareness, and Cultural Antiquities Task Force—have not developed goals. As the lead of the Partnerships and Public Awareness working group, the Smithsonian has compiled an inventory list that catalogues all of the programs, activities, and outreach that each of the working group's participants worked on and planned to undertake. Smithsonian officials noted that the working group could develop outcomes based on the inventory list, such as support for other working group members' training on cultural property protection. According to State officials, the Senate Appropriations Committee directed the CATF to train U.S. and foreign law enforcement and customs agents, and the

CATF continued to fund cultural property training. However, such training has not been developed or documented as goals for the CATF.

State officials explained that the full committee and its working groups were still early in their formation. Participants have been focused on other priorities and, therefore, have not yet developed goals. For example, according to Smithsonian officials, the Partnerships and Public Awareness working group has been working on creating goals as it concentrates on holding actual public awareness campaigns, but it has not established or documented any goals to share with other participants. Without clearly developed goals, participants of the CHCC and its working groups may not have the same overall interests and may even have conflicting interests and disagreement among missions while working toward the overall CHCC purpose of protecting and preserving international cultural property. We previously reported that by developing goals and outcomes based on what the group shares in common, a collaborative group can shape its own vision and define its own purpose. When articulated and understood by the members of a group, this shared purpose provides people with a reason to participate in the process.

Clarity of roles and responsibilities. While participants seemed to understand each other's activities related to international cultural property matters, CHCC participants have not clarified each participating entity's roles and responsibilities on the committee and its working groups, a practice we have identified as helpful in enhancing collaboration. CHCC participants have discussed cultural property initiatives that each entity was carrying out, and the Partnerships and Public Awareness working group is maintaining a list of its participants' activities. However, we found that there was no consensus and no clear delineation of the specific roles and responsibilities of the entities on the CHCC and its working groups. For example, representatives of one entity leading a working group described their role in initiating working group meetings, and planning and circulating meeting agendas. However, most CHCC participants said that they are unclear about their specific roles and responsibilities for CHCC, including DOD and USAID, whose representatives on the CHCC were unable to describe their roles and responsibilities on the full committee and its working groups.

Furthermore, the CHCC has not clarified the roles and responsibilities of the additional federal entities that participated in one of the CHCC's working groups, including whether these entities would be members of the full committee or participants of only one CHCC working group. The CHCC's Partnerships and Public Awareness working group invited

several other federal entities to attend its May 2017 meeting, but these entities' roles and responsibilities in the working group had not been identified. As the lead entity of this working group, Smithsonian officials said that they did not know whether the additional participants or invitees to the May 2017 Partnerships and Public Awareness meeting would be included as members of the full committee. The CHCC full committee meeting in June 2017 did not include these additional federal entities as invitees.

According to some CHCC participants, the CHCC and its working groups spent their first year of operation working to set up CHCC meetings and determining which invitees to ask to meetings. As a result of prioritizing these activities and allowing the CHCC to take on a more fluid process, some participants told us that the committee and its working groups have yet to clarify the roles and responsibilities of its participants. However, the CHCC and its working groups could benefit from defining and agreeing upon participants' respective roles and responsibilities as well as steps for decision making when working on protecting and preserving international cultural property. Without such clarity, CHCC participants could encounter barriers in organizing their joint and individual efforts on the committee and its working groups as the CHCC continues to operate beyond its first year of formation.

Written guidance and agreements. Participants have not documented their agreement regarding how the CHCC will be collaborating, including the short-term and long-term goals of the committee and its working groups, as well as members' roles and responsibilities on the committee and its working groups. The CHCC and at least one of its working groups have produced written notes after its meetings. For example, the Smithsonian produced a document after the May 2017 Partnership and Public Awareness working group meeting that provided details on the activities of its participants, upcoming public events, and a list of task assignments for its participants. However, these written documents did not discuss any collaborative strategies within the CHCC and its working group. State officials said that CHCC participants have not documented written guidance and agreements for the committee and its working groups because it was too early in the formation of the CHCC to make these determinations. Our prior work on key practices for collaboration found that the action of agencies articulating a common outcome and roles and responsibilities into a written document is a powerful tool in collaboration.

Conclusions

The destruction of international cultural property causes irreversible damage to our shared heritage, and the trafficking of cultural property could fund ISIS terrorist activities. To protect cultural property from Iraq and Syria at risk of looting and smuggling, the U.S. government has imposed import restrictions, and DHS and DOJ have taken a number of actions to enforce the laws and regulations on restricted cultural property from these countries. Further, a law passed to protect and preserve international cultural property included a sense of Congress that the President should establish an interagency coordinating committee to coordinate the efforts of the executive branch. State has taken steps to establish the CHCC, and the committee's efforts reflect several of the key practices that can enhance and strengthen collaboration. However, the CHCC could benefit from following additional practices as it moves beyond its first year. These practices include developing goals for the CHCC and all of its working groups, clarifying the roles and responsibilities of the committee's and its working groups' participants, and documenting these agreements among the participants. CHCC participants have noted that the CHCC is still in the early stages of establishment and have, therefore, yet to follow these additional collaboration practices. Given participants' receptivity and commitment to the committee's work, the CHCC could augment its current efforts as it moves forward. Using key collaboration practices could help the CHCC's members to work collectively to better understand and respond to the destruction, looting, and trafficking of international cultural property, especially as such activities may persist with the ongoing instability in Iraq and Syria.

Recommendations for Executive Action

We are making a total of three recommendations to State. Specifically:

The Assistant Secretary of State for Educational and Cultural Affairs should work with other U.S. federal entities participating in the CHCC to develop goals for the CHCC and its working groups. (Recommendation 1)

The Assistant Secretary of State for Educational and Cultural Affairs should work with other U.S. federal entities participating in the CHCC to clarify participants' roles and responsibilities in the CHCC and its working groups. (Recommendation 2)

The Assistant Secretary of State for Educational and Cultural Affairs should work with other U.S. federal entities participating in the CHCC to document agreement about how the CHCC and its working groups will collaborate, such as their goals and participants' roles and responsibilities. (Recommendation 3)

Agency Comments

We provided a draft copy of this report to State, DHS, DOJ, the Treasury, DOD, the Interior, USAID, the NEH, and the Smithsonian for review and comments. State provided written comments that are reproduced in appendix II. State, DHS, the Treasury, the Interior, and the Smithsonian also provided technical comments, which we incorporated as appropriate. DOJ, DOD, USAID, and the NEH had no comments.

In its written comments on our report, State concurred with all three of our recommendations. State noted its agreement with the need for outcomes and accountability and stated that CHCC working groups aim to draft mission statements and objectives. Following the adoption of such statements and objectives, State also foresees clarifying roles and responsibilities of CHCC participants, and documenting such goals through a memorandum of understanding.

We are sending copies of this report to the appropriate congressional committees; the Secretaries of State, Homeland Security, the Treasury, Defense, the Interior, and the Smithsonian; the Attorney General of the United States; the Administrator of USAID; the Chairman of the NEH; and other interested parties. 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) 512-9601, or melitot@gao.gov. Contact points for our Office 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 are listed in appendix III.



Thomas Melito
Director, International Affairs and Trade

List of Requesters

The Honorable Ed Royce
Chairman
The Honorable Eliot Engel
Ranking Member
Committee on Foreign Affairs
House of Representatives

The Honorable Chris Smith
Chairman
Subcommittee on Africa, Global Health, Global Human Rights and
International Organizations
Committee on Foreign Affairs
House of Representatives

The Honorable Bill Keating
Ranking Member
Subcommittee on Terrorism, Nonproliferation, and Trade
Committee on Foreign Affairs
House of Representatives

Appendix I: Cultural Heritage Coordinating Committee Participants' Activities

At the first formal Cultural Heritage Coordinating Committee (CHCC) meeting, participants included officials from nine U.S. federal entities: the Departments of State, Homeland Security, Justice, the Treasury, Defense, and the Interior; the U.S. Agency for International Development; the National Endowment for the Humanities; and the Smithsonian Institution. Figures 12, 13, and 14 show these entities' reported activities related to protecting cultural property.

Figure 12: Cultural Property Protection Activities of the Departments of State and Homeland Security

Entity	Cultural Property Protection Activities
<p>Department of State</p> 	<ul style="list-style-type: none"> • Houses the Cultural Heritage Center, which specializes in cultural property protection for foreign countries, and whose responsibilities include the following: <ul style="list-style-type: none"> • Supporting the President's Cultural Property Advisory Committee, which makes recommendations on whether to proceed with bilateral or multilateral agreements to impose import restrictions under the Convention on Cultural Property Implementation Act, which implements the 1970 United Nations Educational, Scientific, and Cultural Organization's Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property. • Administering interagency groups, including the Cultural Heritage Coordinating Committee and one of its working groups—the Cultural Antiquities Task Force that focuses on law enforcement efforts—and a task force for the preservation of cultural heritage in disaster situations. • Supporting the training of U.S. law enforcement entities to promote the recovery and repatriation of cultural property. • Engages within the Department of State (State) in various efforts to counter terrorism financing, including financing from cultural property, and trafficking. • Awards and administers cultural property protection grants and cooperative agreements, including the Ambassador's Fund for Cultural Preservation.
<p>Department of Homeland Security</p> 	<ul style="list-style-type: none"> • Utilizes border authorities to investigate the illicit importation, trafficking, and distribution of cultural property or art through its U.S. Customs and Border Protection (CBP) and Homeland Security Investigations (HSI) arm within U.S. Immigration and Customs Enforcement (ICE). • Investigates the trafficking of cultural property, as the lead or in coordination with other agencies, and supports the prosecution of cases through appropriate prosecutorial channels. • Utilizes its ICE–HSI attachés overseas to support U.S. investigations and develop joint cultural property investigations with host-country partners. • Seizes and detains merchandise through CBP and ICE-HSI and works to repatriate stolen or smuggled cultural property, art, and antiquities to their lawful owners. • Produced two CBP guides in 2006: one for members of the trade regarding cultural property, and one for commercial importers, including a section regarding cultural property. • Conducts domestic and international training and workshops on cultural property theft and investigative and customs inspection techniques.

Source: GAO analysis of U.S. federal entities' information. | GAO-17-716

Figure 13: Cultural Property Protection Activities of the Departments of Justice, the Treasury, Defense, the Interior; and U.S. Agency for International Development

Entity	Cultural Property Protection Activities
<p>Department of Justice</p> 	<ul style="list-style-type: none"> • Coordinates with U.S. agencies and international organizations to support the investigation and apprehension of individuals involved in looting or trafficking of antiquities. Has legal attachés overseas to assist with U.S. cultural property investigations. • Investigates cultural property crime as the lead or in support of other agencies; and manages the National Stolen Art File, a database of stolen cultural property, through the Federal Bureau of Investigation's Art Crime Team. • Has a Cultural Property Law Enforcement coordinator at the Executive Office for United States Attorneys to answer questions on cultural property issues and to provide training related to cultural property cases to assistant U.S. attorneys. • Has a cultural property group, including designated prosecutors, in its Criminal Division's Human Rights and Special Prosecutions Section that coordinates with law enforcement and federal prosecutors on legislative and policy matters, provides guidance, assists with training, and investigates and prosecutes cases.
<p>Department of the Treasury</p> 	<ul style="list-style-type: none"> • Works with other agencies and foreign governments to combat terrorist financing from trafficked cultural property through its Office of Terrorist Financing and Financial Crimes. • Has the Office of Foreign Assets Control, which <ul style="list-style-type: none"> • administers and enforces sanctions related to cultural property, including import and export restrictions, in consultation with State; and • may designate persons for financing terrorism pursuant to delegated legal authorities.
<p>Department of Defense</p> 	<ul style="list-style-type: none"> • Has policies and regulations for protecting cultural property during armed conflict. • Assigned personnel to work on safeguarding cultural property abroad, in response to certain requirements of the 1954 Hague Convention.
<p>Department of the Interior</p> 	<ul style="list-style-type: none"> • Collaborates with interagency law enforcement efforts to address looting and trafficking, nationally and internationally. • Provides historic preservation grants to U.S. states; preservation technology and training grants; and, subject to incident-specific appropriations, additional grants. • Participates in establishing government-wide cultural resources spatial data standards. • Establishes baseline documentation for cultural resources nationwide (excluding museum objects) and conducts research on preservation issues.
<p>U.S. Agency for International Development</p> 	<ul style="list-style-type: none"> • Participates in State's task force on the preservation of cultural heritage in disaster situations.

Source: GAO analysis of U.S. federal entities' information. | GAO-17-716

Figure 14: Cultural Property Protection Activities of the National Endowment for the Humanities and the Smithsonian Institution

Entity	Cultural Property Protection Activities
<p>National Endowment for the Humanities</p> 	<ul style="list-style-type: none"> • Funds grants with aims to protect cultural property. For example, funds projects to document or digitally reconstruct endangered or destroyed cultural heritage in Syria, Iraq, and elsewhere. • Sponsors summits, including one in 2015, which brought together national and international nongovernmental organizations that protect cultural property in Syria and other conflict zones.
<p>Smithsonian Institution</p> 	<ul style="list-style-type: none"> • Develops public-private collaboration on cultural preservation, including work in emergency situations, such as its ongoing programs with the Iraqi Institute for the Conservation of Antiquities and Heritage. • Provides cultural property protection training for countries that have experienced armed conflict and natural or manmade disasters, such as Iraq, Syria, Haiti, Nepal, and Mali. • Provides training for U.S. law enforcement agencies, such as the Departments of Homeland Security and Justice. • Recommends professional standards for cultural property preservation, conservation, and collections management.

Source: GAO analysis of U.S. federal entities' information. | GAO-17-716

Note: The Smithsonian Institution was established by Congress as a trust instrumentality of the United States and is funded in part by federal appropriations.

Appendix II: Comments from the Department of State



United States Department of State

Washington, D.C. 20520

AUG 29 2017

Charles M. Johnson, Jr.
Managing Director
International Affairs and Trade
Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20548-0001

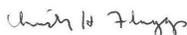
Dear Mr. Johnson:

We appreciate the opportunity to review your draft report, "IRAQI AND SYRIAN CULTURAL PROPERTY: U.S. Government Committee Should Incorporate Additional Collaboration Practices" GAO Job Code 101085.

The enclosed Department of State comments are provided for incorporation with this letter as an appendix to the final report.

If you have any questions concerning this response, please contact Maria Kouroupas, Director, Office of Cultural Heritage Center, Bureau of Educational and Cultural Affairs at (202) 632-6197.

Sincerely,


Christopher H. Flagg

Enclosure:
As stated

cc: GAO – Thomas Melito
ECA – Mark Taplin (Acting)
State/OIG - Norman Brown

Department of State Comments on GAO Draft Report

**IRAQI AND SYRIAN CULTURAL PROPERTY: U.S. Government
Committee Should Incorporate Additional Collaboration Practices**
(GAO-17-716, GAO Code 101085)

Thank you for providing the Department with the opportunity to respond to the GAO draft report, *“IRAQI AND SYRIAN CULTURAL PROPERTY: U.S. Government Committee Should Incorporate Additional Collaboration Practices,”*

State appreciates GAO’s recognition of the Department’s significant progress in enhancing and strengthening collaboration in cultural property protection among federal entities through the newly established Cultural Heritage Coordinating Committee (CHCC). The vision of State’s Bureau of Educational and Cultural Affairs (ECA) is for the CHCC to be both the glue for its working groups and the forum where ideas incubated in individual agencies and working groups can be shared with all relevant parties. CHCC also provides a platform for intra-and interagency coordination as the Department responds to related developments in the multilateral system (UNSCRs, UNESCO decisions, G-7 events, etc.) concerning cultural heritage. The current goal of the CHCC is to prioritize initiatives, reconcile perspectives, and ensure that the working groups are meeting objectives. Leadership at the Assistant Secretary level is appropriate to achieving that goal.

GAO’s report observes that the CHCC does not have dedicated financial resources. ECA’s Assistant Secretary directed the ECA Cultural Heritage Center to be the secretariat for the CHCC as a collateral duty. Further, the Assistant Secretary recognized that training is important to meeting the overall goal of interdicting smuggled cultural property, whether derived from the conflict in Iraq and Syria, or some other source, and asked CHCC members for proposals for training-related projects to be funded by the Cultural Antiquities Task Force (CATF). Cultural Heritage Center staff members are working with agency points of contact to finalize selections. Leveraging a portion of the CATF funding enables projects to be undertaken in the spirit of collaboration.

RESPONSE TO GAO RECOMMENDATIONS

Recommendation 1: The Assistant Secretary for Educational and Cultural Affairs should work with other U.S. federal entities participating in the CHCC to develop goals for the CHCC and its working groups.

Response: State concurs. State shares GAO's views on the desirability for outcomes and accountability. At the June CHCC meeting, the Acting ECA Assistant Secretary tasked the chairs of the two CHCC working groups and the CATF with coordinating the drafting of short mission statements for each group, along with two to three short and medium term objectives, to be shared at the next CHCC meeting (likely in September).

Recommendation 2: The Assistant Secretary for Educational and Cultural Affairs should work with other U.S. federal entities participating in the CHCC to clarify participants' roles and responsibilities in the CHCC and its working groups.

Response: State concurs. The President has ordered that a plan for reorganizing the executive branch be developed. At this time, it is possible that CHCC participants' roles and responsibilities could shift. Given that, ECA foresees clarifying roles and responsibilities after the next CHCC meeting and adoption of the working groups' mission statements and objectives.

Recommendation 3: The Assistant Secretary for Educational and Cultural Affairs should work with other U.S. federal entities participating in the CHCC to document agreement about how the CHCC and its working groups will collaborate, such as their goals and participants' roles and responsibilities.

Response: State concurs. Once accord has been reached on the goals for the CHCC and its working groups, State could foresee documenting that through memoranda of understanding.

Appendix III: GAO Contact and Staff Acknowledgments

GAO Contact

Thomas Melito, (202) 512-9601, or melitot@gao.gov

Staff Acknowledgments

In addition to the contact named above, Elizabeth Repko (Assistant Director), Kim Frankena (Assistant Director), Victoria Lin (Analyst-in-Charge), and Diana Blumenfeld made key contributions to this report. The team benefited from the expert advice and assistance of Lynn Cothorn, Neil Doherty, Justin Fisher, Grace Lui, Marc Molino, and Sarah Veale.

Appendix IV: Accessible Data

Data Tables

Data Table for Figure 3: Key Practices for Implementing Interagency Collaborative Mechanisms

Key Features	Key Considerations
Outcomes and accountability	Have short-term and long-term outcomes been clearly defined? Is there a way to track and monitor their progress?
Bridging organizational cultures	What are the missions and organizational cultures of the participating agencies? Have agencies agreed on common terminology and definitions?
Leadership	How will leadership be sustained over the long-term? If leadership is shared, have roles and responsibilities been clearly identified and agreed upon?
Clarity of roles and responsibilities	Have participating agencies clarified roles and responsibilities?
Participants	Have all relevant participants been included? Do they have the ability to commit resources for their agency?
Resources	How will the collaborative mechanism be funded and staffed? Have online collaboration tools been developed?
Written guidance and agreements	If appropriate, have participating agencies documented their agreement regarding how they will be collaborating? Have they developed ways to continually update and monitor these agreements?

Data Table for Figure 4: Department of Homeland Security and Department of Justice Actions on Restricted Iraqi and Syrian Cultural Property

Key actions taken by agency	Department of Homeland Security	Department of Justice
Monitoring of shipments	Yes	N/A
Detention, seizure, and taking forfeiture actions on items	Yes	Yes
Investigation of objects	Yes	Yes
Repatriation of cultural property	Yes	Yes
Prosecution of criminal violations	N/A	Yes

Data Table for Figure 11: U.S. Federal Entities' Participation in the Cultural Heritage Coordinating Committee and Its Working Groups, as of June 2017

	Department of State	Depart. of Homeland Security	Department of Justice	Department of the Treasury	Department of Defense	Department of the Interior	U.S. Agency for International Development	National Endowment for the Humanities	Smithsonian Institution
Technology	participates	participates	chairs	No participation	No participation	participates	No participation	participates	participates
Partnerships and Public Awareness	participates	participates	participates	No participation	No participation	participates	No participation	participates	chairs
Cultural Antiquities Task Force	chairs	participates	participates	participates	participates	participates	No participation	No participation	No participation

Data Table for Figure 12, 13 and 14. Figure 12: Cultural Property Protection Activities of the Departments of State and Homeland Security. Figure 13: Cultural Property Protection Activities of the Departments of Justice, the Treasury, Defense, the Interior; and U.S. Agency for International Development. Figure 14: Cultural Property Protection Activities of the National Endowment for the Humanities and the Smithsonian Institution

Entity	Cultural Property Protection Activities
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Entity	Cultural Property Protection Activities
Department of Homeland Security	<p>Utilizes border authorities to investigate the illicit importation, trafficking, and distribution of cultural property or art through its U.S. Customs and Border Protection (CBP) and Homeland Security Investigations (HSI) arm within U.S. Immigration and Customs Enforcement (ICE).</p> <p>Investigates the trafficking of cultural property, as the lead or in coordination with other agencies, and supports the prosecution of cases through appropriate prosecutorial channels.</p> <p>Utilizes its ICE–HSI attachés overseas to support U.S. investigations and develop joint cultural property investigations with host-country partners.</p> <p>Seizes and detains merchandise through CBP and ICE-HSI and works to repatriate stolen or smuggled cultural property, art, and antiquities to their lawful owners.</p> <p>Produced two CBP guides in 2006: one for members of the trade regarding cultural property, and one for commercial importers, including a section regarding cultural property.</p> <p>Conducts domestic and international training and workshops on cultural property theft and investigative and customs inspection techniques.</p>
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Agency Comment Letter

Text of Appendix II: Comments from the Department of State

Page 1

AUG. 29, 2017

Charles M. Johnson, Jr. Managing Director International Affairs and Trade

Government Accountability Office 441 G Street, N.W.

Washington, D.C. 20548-0001

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Christopher H. Flaggs

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As stated

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Page 2

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Page 3

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