



April 23, 2014

Congressional Committees

## **Warfighter Support: DOD Policy and Implementation Plan for Reconstitution of Forces**

This report summarizes our work to date in response to the National Defense Authorization Act for Fiscal Year 2014, Pub. L. No. 113-66. Section 324 of this act requires GAO to review the Department of Defense (DOD) Strategic Policy and Implementation Plan for the Retrograde, Reconstitution, and Replacement of Operating Forces. The law further requires that not later than 120 days after the enactment of the act, GAO is to submit a report to the defense committees describing the findings of such a review and describing the progress DOD has made toward meeting the goals of the plan.

Our objectives were to describe the extent to which DOD has (1) established a policy for retrograde, reconstitution, and replacement of operating forces as described in Section 324, and (2) established an implementation plan for that policy as described in Section 324.

To conduct this work, we reviewed previous GAO work concerning retrograde, reconstitution, and replacement of operating forces. We also reviewed relevant DOD documents and service guidance. We contacted the Office of the Under Secretary of Defense for Personnel and Readiness, designated by DOD as responsible for the submission of the Strategic Policy and Implementation Plan for the Retrograde, Reconstitution, and Replacement of Operating Forces to the congressional defense committees, to discuss DOD's progress in developing the policy and plan.

We conducted this performance audit from March 2014 through April 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We found that, as of April 15, 2014, DOD has not established a policy or submitted an implementation plan to congressional committees as mandated by Public Law 113-66. According to a senior DOD official, DOD is in the process of developing the strategic policy and implementation plan. DOD estimates completion of the policy and plan on or about November 15, 2014.

Because the policy and plan have not been finalized, we cannot yet review these documents as mandated. However, we will continue to monitor DOD's progress and will review the policy and implementation plan as mandated by Public Law 113-66 when they are available. We will work with your staff on the timing of our final report.

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

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We are sending copies of this report to the appropriate congressional committees and to the Secretary of Defense. The report is also available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-5431 or [russellc@gao.gov](mailto:russellc@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this letter.

A handwritten signature in black ink that reads "Cary Russell". The signature is written in a cursive, flowing style.

Cary Russell  
Director  
Defense Capabilities and Management

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