Evaluation Report

OFFICE OF THE INSPECTOR GENERAL

DOD CONTROLS OVER RESOURCES USED TO ACCOUNT FOR MISSING U.S. PERSONNEL

Report No. 97-096 **February 19, 1997**

DEPARTMENT OF DEFENSE

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Acronyms

CILHI	Central Identification Laboratory, Hawaii
DPMO	Defense Prisoner of War/Missing in Action Office
JFA	Joint Field Activity
JTF-FA	Joint Task Force-Full Accounting
MOU	Minutes of Understanding
POW/MIA	Prisoner of War/Missing in Action
USPACOM	U.S. Pacific Command

INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR POLICY
UNDER SECRETARY OF DEFENSE (COMPTROLLER)
COMMANDER IN CHIEF, U.S. PACIFIC COMMAND
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT AND COMPTROLLER)
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Evaluation of DoD Controls Over Resources Used to Account for Missing U.S. Personnel (Project No. 6RB-5047)

Introduction

We are providing this report for your information and use. This evaluation responds to two congressional requests to investigate allegations of DoD negligence in accounting for resources used to achieve full accounting for U.S. Service personnel identified as prisoners of war or missing in action (POW/MIA) as a result of the Vietnam war. Senator Barbara Boxer sent a letter to the Inspector General, DoD, on April 29, 1996, requesting an investigation of allegations of DoD negligence that were based on an article in the *San Jose Mercury News*, April 28, 1996. On May 28, 1996, the Inspector General, DoD, also received a letter from Senator Robert Smith, Congressman Benjamin Gilman, and Congressman Robert Dornan. That letter requested an audit of the alleged misuse of U.S. funds; the basis for previously negotiated rates paid to Vietnamese and Laotian officials for research and joint field activities (JFAs);* and the total costs of U.S. services, supplies, and assistance provided to the Socialist Republic of Vietnam and Lao Peoples Democratic Republic. (Hereafter, the Socialist Republic of Vietnam will be referred to as Vietnam and the Lao Peoples Democratic Republic will be referred to as Laos.)

Evaluation Results

The Joint Task Force-Full Accounting (JTF-FA), U.S. Pacific Command (USPACOM), has established reasonable management controls and maintained adequate documentation of resources expended to account for missing American military personnel who served in Vietnam. We found no evidence of program mismanagement. The JTF-FA followed the Federal Acquisition Regulation in awarding contracts for helicopter support and other services in Southeast Asia. The JTF-FA paid rates and fees for labor, land damage, and other services in accordance with formal Minutes of Understanding (MOUs) or negotiations with

*JFAs are field operations conducted in Southeast Asia by the Joint Task Force-Full Accounting, U.S. Pacific Command, to investigate and recover the remains of missing U.S. Service members.

the host nations concerned. The JTF-FA has procedures to monitor and reconcile disbursements of U.S. funds. Further, the JTF-FA adequately accounted for U.S. Government property that was provided to host nation governments for use in MIA full accounting operations. The management control programs we reviewed were effective in that our evaluation did not identify a material weakness. Enclosure 1 provides the evaluation results related to the allegations and specific congressional concerns.

Evaluation Objectives

The evaluation objective was to determine the adequacy of DoD controls over funds, contracted services, and other resources used to account for missing American military personnel who served in Vietnam. Also, we reviewed the management control programs of those organizations involved in the full accounting mission as those programs related to the evaluation objective.

Scope and Methodology

Scope and Methodology. The focus of the evaluation was the specific allegations and concerns in two congressional letters, dated April 29, and May 28, 1996. In addressing the congressional concerns, we categorized the allegations into three broad areas of resource controls and one area concerning DoD complaint mechanisms. The resource controls we evaluated included contract management, property management, and financial management. We interviewed JTF-FA personnel responsible for submitting contract requests, tracking property, and accounting for the annual budget. Our interviews included discussions with JTF-FA representatives who are involved in investigative and recovery operations and are responsible for on-site coordination, cost negotiations, and cost documentation. We also interviewed representatives of the Defense Prisoner of War/Missing Personnel Office (DPMO) and the Central Identification Laboratory, Hawaii (CILHI), Department of the Army. We interviewed USPACOM representatives regarding humanitarian assistance and other resources provided to Southeast Asian countries. We also interviewed personnel of the USPACOM, JTF-FA, and CILHI regarding complaint processes and issues identified in response to POW/MIA full accounting operations in Southeast Asia. Further, we interviewed a former member of the Joint Casualty Resolution Center and a former commander of JTF-FA.

We reviewed documents and records specifically related to JTF-FA oversight and control of resources in support of the full accounting mission in Southeast Asia. Our primary focus was on documents pertaining to FYs 1995 and 1996 in relation to the congressional concerns and to records concerning the FY 1997 helicopter service contract for Vietnam. Documents reviewed and the reasons for review follow.

o To determine whether appropriate contracting procedures were used, we reviewed contract requirements, negotiation memorandums, and funding documents that JTF-FA awarded between FY 1994 and 1996.

o To determine whether appropriate procedures were followed, we reviewed the JTF-FA property books for FYs 1995 and 1996 and the inventory of property in the hands of the governments of Vietnam, Laos, and Cambodia.

o To determine adequacy of financial records keeping, we reviewed financial logs for FYs 1995 and 1996 for expenditures recorded by JTF-FA headquarters and its four detachments.

o To determine adequacy of financial management and control, we reviewed itemized JFA bills totaling about $3.7 million from three FY 1995 JFAs and one FY 1996 JFA.

o To determine the extent of other sources of aid to Vietnam and Laos, we reviewed USPACOM foreign nation assistance documents for FYs 1995 and 1996.

We did a detailed examination of expenses associated with three of the six JFAs conducted in Vietnam in FY 1995 and one JFA conducted in Vietnam in FY 1996. The FY 1996 JFA was one of two for which billing and payment were completed as of the time of our visit. Charges for the three FY 1995 JFAs totaled about $2.9 million, and the charges for the FY 1996 JFA totaled $892,471. The examination consisted of comparing expense logs and documentation against JFA bills submitted by Vietnamese government officials. Also, we reviewed USPACOM, JTF-FA, and CILHI complaint mechanism procedures to determine the existence and adequacy of such procedures.

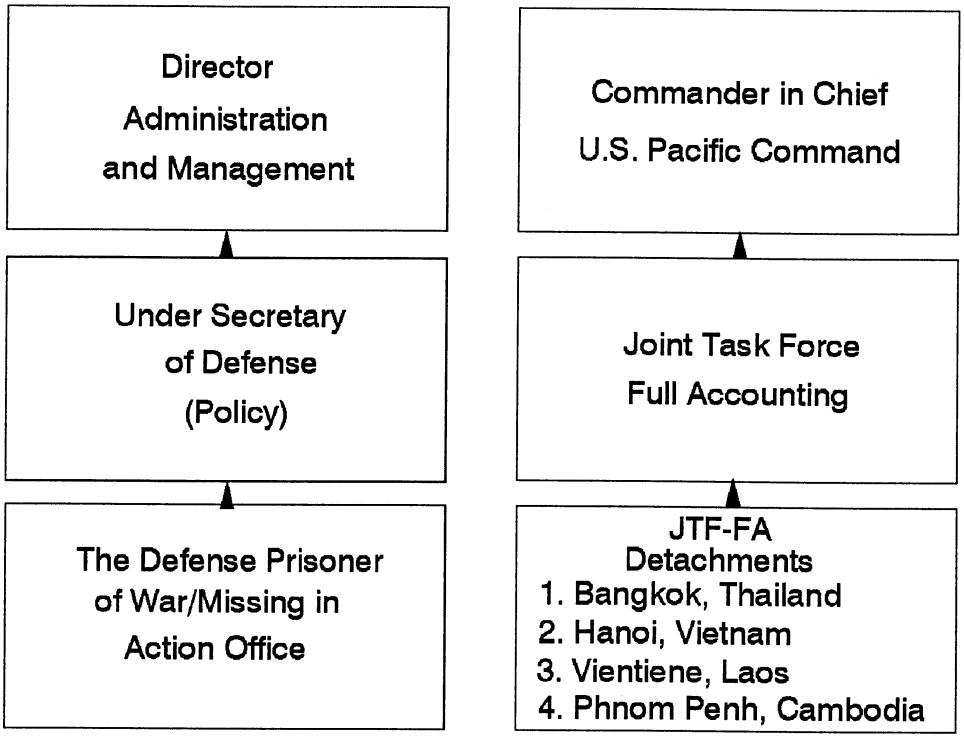
Evaluation Period and Standards. This evaluation was performed from June through October 1996 in accordance with standards implemented by the Inspector General, DoD. We included a test of management controls considered necessary to answer the allegations and the evaluation objectives. We did not use computer-processed data or statistical sampling procedures for this evaluation.

Evaluation Contacts. We visited or contacted individuals and organizations within the DoD; Congress; U.S. Departments of State and Commerce; and the Vietnam Ministries of National Defense and the Interior. We interviewed officials of the organizations involved in POW/MIA affairs to include the DPMO, JTF-FA, and the USPACOM. We visited JTF-FA headquarters, CILHI, and JTF-FA detachments in Bangkok, Thailand; and Hanoi, Vietnam.

Management Control Program

DoD Directive 5010.38, "Management Control (MC) Program," August 26, 1996, requires DoD organizations to implement a comprehensive strategy for management control that provides reasonable assurance that programs are operating as intended and to evaluate the adequacy of the controls.

Scope of Review of the Management Control Program. We reviewed the adequacy of the management controls at the DPMO; headquarters, USPACOM; and headquarters, JTF-FA, that are associated with the recovery of missing U.S. personnel in Southeast Asia. Specifically, we reviewed controls associated with financial management, property management, and contract management. We also reviewed Annual Statements of Assurance and management control program vulnerability assessments for the DPMO, CILHI, JTF-FA, and USPACOM. We interviewed senior managers and examined management's self-evaluation process applicable to financial, property, and contract controls. The figure below illustrates the reporting channel of management control processes that we reviewed.



Management Control Program Reporting Channels

Adequacy of Management Controls. Management controls applicable to POW/MIA recovery operations in Southeast Asia were adequate in that we identified no material weaknesses.

Prior Audits and Other Reviews

General Accounting Office Report No. GAO/NSIAD-93-7, "POW/MIA Affairs: Issues Related to the Identification of Human Remains From the Vietnam Conflict," October 1992. The General Accounting Office review showed that since the 1986 and 1987 congressional hearings, CILHI has taken several actions to minimize the possibility of error in identifying remains and to enhance its credibility with critics. Despite noted improvements, the General Accounting Office reported that CILHI did not have sufficient management controls to effectively manage an efficient remains identification operation.

Inspector General, DoD, Evaluation Report No. 96-023, "Inspection of the Defense Prisoner of War/Missing in Action Office," November 13, 1995. The goal of the evaluation was to assess the management and administrative processes at DPMO. The evaluation identified several issues and made recommendations for corrective action. However, most of the issues noted in the report resulted from the lack of a fully developed management control structure, which is not unexpected in a new program or agency. None of the management control weaknesses that were identified would reasonably be expected to have a demonstrable effect on DPMO effectiveness in terms of mission performance.

Inspector General, DoD, "White Paper: The Defense Prisoner of War/Missing in Action Office," August 1995. The paper was prepared to assist the DPMO in defining its mission, structuring the organization, and establishing a planning process.

Naval Audit Service, Financial Assistance Review, Subject: "Request for Audit Assistance," May 1996. The JTF-FA requested that the Naval Audit Service review the Comptroller Section at the JTF-FA and provide recommendations for improvements. In May 1996, the Naval Audit Service provided JTF-FA a memorandum that identified deficiencies in JTF-FA financial recordkeeping. The JTF-FA has implemented corrective action for those deficiencies as described in Enclosure 2.

Mission and Functions of the JTF-FA and DPMO

Establishment of the JTF-FA. In January 1992, the Commander in Chief, USPACOM, formed the JTF-FA. The JTF-FA replaced the Joint Casualty Resolution Center as the primary organization focused on full accounting for missing U.S. Service personnel. The JTF-FA mission was to resolve through investigations, archival research, and remains recovery operations, the cases of Americans still unaccounted for as a result of the Southeast Asia conflict. The JTF-FA was designed to conduct the wide range of operations necessary to obtain the fullest possible accounting in Southeast Asia.

Establishment of the Defense POW/MIA Office. The Secretary of Defense established the DPMO in July 1993 to provide centralized management of POW/MIA affairs within the DoD. The creation of the DPMO brought

together the mission and resources of four DoD offices: the Office of the Deputy Assistant Secretary of Defense (POW/MIA Affairs), the Defense Intelligence Agency Special Office for POW/MIAs, the Central Documentation Office, and Task Force Russia. The DPMO was headed by the Deputy Assistant Secretary of Defense (POW/MIA Affairs) who reported to the Assistant Secretary of Defense (Regional Security Affairs) (now the Assistant Secretary of Defense [International Security Affairs]).

The Defense Prisoner of War/Missing Personnel Office. The 1996 Defense Authorization Act, section 569, directed that the DoD establish the Office for Missing Persons with the responsibility for policy, control, and oversight of the entire DoD process for investigation and recovery related to missing persons including search, rescue, escape, and evasion. The Act also detailed procedures for determining and updating the status of missing persons and for maintaining MIA personnel files. The DoD has began implementation of the law by realigning missions and functions of several DoD organizations to fall under a single organization also to be named the DPMO. The new DPMO is the Defense Prisoner of War/Missing Personnel Office, which reports to the Deputy Assistant Secretary of Defense for Prisoner of War/Missing Personnel Affairs (formerly the Deputy Assistant Secretary of Defense [POW/MIA Affairs]). The Deputy Assistant Secretary of Defense for Prisoner of War/Missing Personnel Affairs reports to the Assistant Secretary of Defense (International Security Affairs).

See Enclosure 3 for additional background on JTF-FA, the JFA process, and other organizations involved with POW/MIA full accounting operations in Southeast Asia.

Discussion

We found no evidence of DoD mismanagement of resources used to account for missing U.S. Service members. A summary of our evaluation results with regard to the key allegations is provided below. Details on all allegations and the information requested by the members of Congress are in Enclosure 1.

Payments to Vietnam. The DoD paid compensation for Vietnamese laborers and government officials based on the rate designated in the MOU between the central government of Vietnam and the U.S Government. The amount of payment made by the Vietnamese government to the individuals performing the services in support of the full accounting mission is beyond the control of the DoD. Likewise, payments made by the DoD for land compensation are made to the government of Vietnam, not to the individual farmer or land holder. The DoD accounts for all funds paid to Vietnam to include payments made to Vietnamese government officials for advance work and organizing fees. Those costs are also stated in the MOU.

Vehicle Use. The government of Vietnam acknowledged one instance of misuse of a U.S. vehicle while under the control of Rentcar Agency V-75. Eighty Pajeros (U.S. vehicles) were in the custody of the government of Vietnam to be used by Vietnamese officials in providing support to the JTF-FA.

Vietnamese officials meeting with the JTF-FA commander expressed concern with the misuse of the vehicle and indicated that management controls would be tightened to ensure that use of U.S. vehicles would be limited to the POW/MIA full accounting mission.

Helicopter Charges. Charges for helicopter service in Vietnam are based on the rates in the current sole-source contract with Northern Flight Service Company, a company controlled by the Vietnamese government. The Northern Flight Service Company was the only source of helicopter service available to the DoD at the time of the initial contract in 1992 and remains so today.

Management Comments

Although not required to comment, the JTF-FA provided updated total cost data and a breakout of costs associated with remains processing. In addition, the JTF-FA proposed minor revisions in terminology. We used the updated total cost data and revised some terminology in the final report. Enclosure 4 contains the full text of the JTF-FA comments.

We appreciate the courtesies extended to the evaluation staff. Questions on the evaluation should be directed to Captain A. Lee Lawson, U.S. Navy, Evaluation Program Director, at (703) 604-9555 (DSN 664-9555) or Ms. Kathryn L. Palmer, Evaluation Project Manager, at (703) 604-9551 (DSN 664-9551). See Enclosure 5 for the report distribution. The evaluation team members are listed inside the back cover.

Robert J. Lieberman

Robert J.Lieberman
Assistant Inspector General
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Enclosures

Allegations, Congressional Concerns, and Evaluation Results

The following discussion provides evaluation results pertaining to specific allegations and concerns cited in congressional correspondence. The allegations and concerns are quoted directly from the congressional sources.

Allegation 1. "The DoD pays Vietnam $500,000 annually to compensate farmers for damage incurred to their lands by excavations. According to this article [April 28, 1996, newspaper article in the *San Jose Mercury News*], the [Vietnamese] government keeps the payments and the [Vietnamese] farmers see very little compensation."

Background. The JTF-FA provided the *San Jose Mercury News* with the $500,000 estimate cited by the congressional correspondence as payment for land damage compensation. However, our evaluation determined that the JTF-FA expended about $300,000 for land damage compensation in FY 1995. Land damage compensation charges vary among Vietnamese provinces. Specific land damage compensation amounts for a recovery activity are negotiated by the JFA team leader and a senior local official before excavation or clearing activities begin. JFA team leader negotiations are based on detachment cost factor guidelines, a product of previous JFA experiences with land compensation. JTF-FA expenditures for land compensation to the Vietnamese government are supported by JFA team leader detailed worksheets that identify the location, description of the area, necessary rehabilitation work, and compensation amounts. The worksheets enable JTF-FA to document the amount and basis for land compensation payments to the Vietnamese government for each JFA.

Evaluation Results. The compensation amounts paid to individual Vietnamese farmers are determined by Vietnamese government officials. Although individual farmers may be involved in negotiating a particular compensation, the agreement to pay compensation is between the U.S. Government and the government of Vietnam and is based on the MOU. The determinations made by the government of Vietnam for payment to an individual are an internal matter of a sovereign nation.

Allegation 2. "The U.S. has not been able to account for about $1.6 million in 1995 paid to the Vietnamese officials for uncertain purposes. The DoD is also unable to account for $511,500 in 'organizing fees.'"

Background. The April 1993 MOU between the JTF-FA and the Vietnamese government established a daily per diem rate (for temporary duty away from normal place of work) to be paid to the Vietnamese government for its officials to assist and oversee investigations and full accounting activities. The JTF-FA pays the government of Vietnam $40 per day for the services performed by officials from the Vietnam Office for Seeking Missing Personnel. The JTF-FA paid a rate of $30 per day to the Vietnamese government for the services of province, district, and all other Vietnamese government officials, to include

of $1,500 per case. The stated purpose of the organizing fee is to cover the costs of the Vietnam Office for Seeking Missing Personnel for communications (faxsimile, telex); travel costs for Vietnamese central government officials in the conduct of POW/MIA related duties; and advance work performed by province, district, and village officials before JFAs.

Evaluation Results. Based on our review of expenditures for three JFAs conducted in FY 1995, the JTF-FA paid about $1.5 million in per diem and $511,500 in organizing fees for the services of Vietnamese officials in FY 1995. The organizing fees and per diem expenses for Vietnamese officials are documented and accounted for by itemized bills that list the number of officials; the number of days spent on a case; the names of the province, district, and village where work was performed; and other relevant particulars. About 20 percent of the per diem amount was related to preliminary coordination and advance work performed by Vietnamese officials before JFAs.

Coordination services provided by Vietnamese officials include interviewing witnesses, meeting with officials from the different levels of government, providing oversight, and other preliminary arrangements. As indicated in Enclosure 3, the multiple levels of government structure in Vietnam result in extensive coordination and consultation requirements related to full accounting activities. As many as 15 Vietnamese officials, representing national government and province, district, village, and hamlet government offices may participate in planning and coordination visits for a single investigation. Travel-related expenses incurred by those officials were paid to the government of Vietnam in accordance with the MOU per diem rates. Although JTF-FA personnel were not in a position to witness the preliminary work being performed, those personnel reviewed the related charges for credibility and appropriateness.

Allegation 3. "Of the $1.8 million [paid] in appropriation for the wages of village laborers at the rate of $30 per day, most is kept by the government of Vietnam. Villagers claim that they are paid a small fraction of the full amount, usually around one or two dollars per day."

Evaluation Results. In FY 1995, JTF-FA paid about $1.8 million to the Vietnamese government for labor services at a rate of $30 per day per worker. The number of workers physically present each day at a work site is monitored and verified by periodic "head counts" by JTF-FA representatives. Payrolls are mutually validated by team leaders of both governments during each JFA. The JTF-FA reimburses the Vietnamese government for those documented services. The agreement for compensation is between the U.S. Government and the government of Vietnam, not the individuals performing services. The Vietnamese government's distribution of monies received from the U.S. Government in support of the full accounting mission is an internal matter of a sovereign nation.

Allegation 4. "The United States paid $3.56 million in 1995 for the rental of helicopters from the Defense Ministry of Vietnam, at the rate of $10,000 per day, whether they were used or not."

Evaluation Results. Our evaluation confirmed that the DoD rented helicopters from the Defense Ministry of Vietnam. JTF-FA helicopter support contracts awarded to the Northern Flight Service Company, a business controlled by the Defense Ministry of Vietnam, are shown in the following table.

JTF-FA Helicopter Support Contracts for FYs 1995 through 1997

Contract Number	Fixed Price	Indefinite Quantity Price	Total Price	Number of Helicopters
FY 1995				
N68047-95-D-0002	$2,160,000[1]	$1,427,000[2]	$3,587,000	3
FY 1996				
N68047-95-D-0002	$2,160,000[1]	$983,538[2]	$3,143,538	3
FY 1997				
N68047-97-D-0003		$3,014,140[3]	$3,014,140[3]	3

[1]Amount of contract price paid regardless of how much the helicopters are used.
[2]Amount paid for actual flight hours.
[3]Estimated contract price based on estimated number of days helicopters are used and estimated flight hours.

Although the JTF-FA did not require the helicopters for operations on a full-time basis, that condition was a contractual stipulation of the Northern Flight Service Company to ensure availability. The Northern Flight Service Company is controlled by the Vietnamese government. As a result, it was the only source of helicopter support in 1992 and remains so today. Documentation pertaining to the FY 1995 contract with the Northern Flight Service Company states that the contracting officer relied to a great extent on a contracting officer determination (related to the preceding FY 1992 contract) that the negotiated prices were fair and reasonable.

The FY 1995 contract with the Northern Flight Service Company expired September 30, 1996. The JTF-FA and Naval Regional Contracting Center, Singapore, negotiated a more favorable FY 1997 sole-source contract with the Northern Flight Service Company that includes an option year for FY 1998. The new sole-source contract requires JTF-FA to pay only for the days the helicopters are to be available for JFA operations and a flight hour charge. The JTF-FA anticipates that the new contract will save at least $100,000 in FY 1997.

Allegation 5. "In 1995, $70,000 in "processing fees" was paid for boxes of remains returned to the United States from Vietnam. Laos and Cambodia, which perform similar services, charge no fee."

Background. The April 1993 MOU between JTF-FA and the government of Vietnam established a processing fee of $2,000 for each box of remains returned to the United States. The $2,000 processing fee includes transportation of remains from the excavation site, archaeological services for joint forensic review and processing, boxing, and storage of the remains before shipment to Hawaii.

Evaluation Results. The JTF-FA spent about $25,000 in FY 1995 for the processing of remains. That amount included charges for the services of Vietnamese officials and forensic specialists as well as organizing fees. The Vietnamese officials and forensic specialist were paid at the $40 per day rate established in the April 1993 MOU. We could find no basis for the allegation that $70,000 was paid for remains processing. No processing fee is charged in Laos and Cambodia. Neither Laos nor Cambodia requires a joint forensic review. Remains of U.S. Service members recovered in Laos and Cambodia are handled directly by U.S. personnel.

Allegation 6. "The [newspaper] article alleges that more than twenty vehicles--owned and maintained by the U.S. Department of Defense--are being rented to tourists by the Foreign Ministry of Vietnam."

Background. The JTF-FA transferred 80 Pajeros (U.S. vehicles) to the Vietnamese government for joint use during JFAs and for use by Vietnamese officials in conducting POW/MIA related coordination and activities in preparation for JFAs. Maintenance for the vehicles is provided by Rentcar Agency V-75, an entity of the Defense Ministry of Vietnam.

Evaluation Results. Vietnamese government representatives acknowledged one case of misuse of a U.S. vehicle while under control of Rentcar Agency V-75. The JTF-FA commander discussed the misuse incident with senior Vietnamese officials. Vietnamese officials expressed concern with the misuse and indicated that internal controls would be tightened to ensure that use of the U.S. vehicles would be restricted to support MIA full accounting operations. We were unable to substantiate other U.S. vehicle misuse or rentals of U.S. vehicles to tourists. Proper use of the vehicles by the Vietnamese government is based on good faith between the two governments.

Allegation 7. "According to the report [newspaper article], some Department of Defense personnel have complained to their superiors about wasteful or negligent habits within this program [POW/MIA], but the Department has been unresponsive."

Background. The allegation was not specific with regard to the nature of the complaint or who within the DoD made the complaint. However, we determined whether the organizations involved in the POW/MIA recovery mission had functioning complaint mechanisms in place.

Evaluation Results. The Inspector General, USPACOM, provides complaint mechanisms for the USPACOM and for subordinate elements, including JTF-FA. The complaints process and role of the Inspector General is documented in Instruction 5040.5E, "Commander in Chief, U.S. Pacific Command Inspector General," June 12, 1996.* We reviewed complaint mechanisms at JTF-FA headquarters, two JTF-FA detachments, CILHI, and USPACOM. We found complaint mechanisms in place and learned of no dissatisfaction with the complaint processes or their effectiveness. Inspector General representatives at USPACOM and the Deputy Commander of the JTF-FA indicated that they had no outstanding or unresolved complaints pertaining to POW/MIA full accounting resource management and control issues.

Although the JTF-FA complaint mechanisms are included under the Inspector General, USPACOM, JTF-FA has another channel by which complaints or suggestions can be communicated. Following each JFA, all investigation and recovery team members participate in a debriefing session with in-country detachment representatives. The purpose of these sessions is to identify problem areas, lessons learned, and the merits of further investigation or recovery work concerning specific cases. Each team is also debriefed upon its return to JTF-FA headquarters in Hawaii. The debriefings give team members a chance to vocalize complaints or to otherwise critique processes or issues that pertain to recently completed activities.

The CILHI has a formal policy statement addressing complaint procedures. CILHI recovery teams are included in the JTF-FA in-country detachment commander debriefings mentioned above. The recovery teams are also debriefed by the CILHI commander and his staff upon their return to CILHI headquarters in Hawaii. The CILHI commander indicated that he had no knowledge of any unresolved complaints related to the POW/MIA full accounting operations.

Congressional Concerns

Additional concerns included in the May 28, 1996, letter from Senator Robert Smith, Congressman Benjamin Gilman, and Congressman Robert Dornan are addressed below.

Concern 1. "[Determine] the extent to which the governments of Vietnam and Laos have been charging for POW/MIA archival research and joint field activities, as well as the basis for the U.S. position with respect to any previously negotiated rates concerning any of these matters."

Vietnam JFA Charges. Costs for JFAs conducted in Vietnam totaled about $5.5 million for FY 1996. That amount excludes contracted services for helicopter support and vehicle maintenance. The JFA expenses in Vietnam are

*Instruction 5040.5E replaced and updated seven previous instructions dated March 1982 through February 1989.

based on the April 1993 MOU signed by representatives of JTF-FA and Vietnamese government, separate recovery or investigation activity MOUs and agreements, and other negotiated agreements for service support and supplies. The JTF-FA representatives follow rates and fees established in the MOU and in other guidance documents provided by JTF-FA headquarters. Charges and operational expenses are documented in daily financial logs and worksheets maintained by the JTF-FA Detachment in Hanoi and JFA team leaders.

Vietnam Archival Research. Charges for archival research in the April 1993 MOU totaled $1,350 per month for each office space used for archival research in the cities of Hanoi, Da Nang, and Ho Chi Minh City (Saigon). These rental rates remain in effect, although only the Hanoi office was rented in FY 1996. An additional MOU, "Financial Arrangements for Joint Document Center and Film Review Project," was signed by Vietnamese and JTF-FA representatives on August 23, 1993. The August 1993 MOU established projection fees of $50 per half day and duplication of film at $175 per minute of film. However, with the exception of the one-time charge of $19,100 for duplication of film, there was no evidence of any other film duplication costs. The review of three JFA bills for FY 1995 averaged $10,000 in archival research costs per JFA. The archival research costs include payments to Vietnamese officials and witnesses, room rental and security for the Joint Document Center, field investigations, and transportation. Although the bulk of archival research costs are associated with JFAs, additional related costs are incurred by the in-country detachments. Our examination of the Vietnam detachment records for Vietnam during FYs 1995 and 1996 show two expenditures to the Vietnam News Agency, $275 for photos, and $170 for room rental.

Laos JFA Charges. Laos JFA expenses totaled about $510,840 in FY 1996. That amount excludes helicopter support that is covered by contract. JFA expenses in Laos were based on "The Minutes of Understanding Financial Arrangements for Joint Field Activities," October 5, 1994. Although that document was not a formal agreement, Laotian officials have generally adhered to the rates reflected in that MOU. Charges and operational expenses are documented in daily financial logs and worksheets maintained by the JTF-FA Detachment in Laos and JFA team leaders.

Laos Archival Research. The MOU did not include archival fees or rates. The JTF-FA records show payments of $32,749 for equipment donations and structural improvements to the Laos National Film Archive. Costs include $17,000 for a film editing machine in FY 1993 and $15,749 for facility improvements during FYs 1995 and 1996.

Basis for U.S. Position Pertaining to Rates. The MOUs pertaining to Vietnam and Laos constitute the primary basis for all archival research and JFA charges by those respective governments. We were unable to find documentation supporting the U.S. position for the fees or charges negotiated for host nation services related to full accounting activities. Interviews with

current and former JTF-FA personnel indicate that the 1993 MOU may have reflected rates already established in conjunction with the earlier Joint Casualty Resolution Team operations.

Concern 2. "[Determine] the range and total cost of U.S. services, supplies and humanitarian assistance programs provided to Vietnam and Laos, and the extent to which any of these matters has been linked by Vietnamese and/or Laotian officials to further cooperation on POW/MIA issues."

Total Costs. The JTF-FA budgeted about $19.1 million in FY 1996 in conjunction with MIA full accounting activities in Southeast Asia. Of that budgeted amount about $500,000 was returned to USPACOM for reprogramming because actual JTF-FA costs for FY 1996 were about $18.6 million. Those costs were primarily associated with costs for JTF-FA headquarters and the Detachments in Vietnam and Laos. Headquarters cost totaled about $4.5 million and included civilian pay, supplies, travel, and per diem. For Detachment 2 in Hanoi, costs totaled about $9.2 million and included the expense of maintaining the detachment compound in Hanoi; supplies; support, such as guards and drivers; the helicopter and vehicle maintenance contracts; and JFA costs. The JFA portion of costs included services provided by the government of Vietnam under the MOU. Costs for Detachment 3 in Laos totaled about $4.3 million and included helicopter support, JFA costs, and the expenses of maintaining the detachment. Cost for Detachment 4 in Cambodia included detachment operating costs, JFA costs, and helicopter services and totaled about $409,000. Operational costs for maintenance of Detachment 1 in Thailand totaled about $201,000.

Humanitarian Assistance. The DoD has no humanitarian assistance program with Vietnam and provides no humanitarian assistance to that country. Laos receives humanitarian assistance in conjunction with the USPACOM Cooperative Engagement Strategy. That strategy provides humanitarian assistance for 21 countries in the USPACOM area of responsibility. Three major assistance programs for Laos included building school houses, installing irrigation pumps, and providing medical supplies and clothing. Since 1992, the United States has delivered $4.9 million in humanitarian assistance to Laos. That figure includes $1.4 million programmed for FY 1996. An additional $1.4 million was programmed for training and assistance in demining and explosive ordnance disposal in FY 1996. The United States provides demining assistance to Laos in conjunction with U.S. Secretary of Defense-directed humanitarian assistance operations and the Commander in Chief, USPACOM Demining Assistance Program. We found no evidence that the government of Laos had linked humanitarian assistance as a condition for support of MIA full accounting activities. However, we did find that USPACOM planners recognized that humanitarian assistance efforts could benefit MIA accounting activities, and this factor has been cited in humanitarian assistance project justifications.

Resource Control Mechanisms

The JTF-FA applies a wide range of control procedures and mechanisms in the execution of its MIA full accounting mission. Since its inception in 1992, the JTF-FA has developed and refined control mechanisms for managing its contracts, property, and finances. During its 4 years of existence, the JTF-FA staff has incorporated "lessons learned" into standard operating procedures, handbooks, checklists, and other procedural guides. Some of the key JTF-FA control mechanisms are discussed below.

Budget Guidance Controls

JTF-FA Budget Guidance, Instruction 7000. The JTF-FA publishes the Budget Guidance, Instruction 7000 for each fiscal year. Instruction 7000 was formulated from historical data, fiscal year work plans, detachment budget estimates, inter-Service support agreements, and public works requests. The Instruction conveys the annual budget allocations for the JTF-FA headquarters and its detachments. Deviations from budgeted areas required coordination and approval from the JTF-FA comptroller. Guidance in Instruction 7000 also covers the processing of civilian payroll, local hires at the detachments, travel, host nation reimbursements, JFA funds, contractual support, and detachment accounting procedures.

Logistics Support Controls

JTF-FA Instruction 4010, "Supply Standard Operating Procedures." The JTF-FA Instruction 4010, "Supply Standard Operating Procedures," published in May 1995, provides guidance and authority for the JTF-FA supply officer to request supplies and services for JTF-FA. Instruction 4010 also includes guidelines for prioritizing procurement requests, tracking procurement expenditures, maintaining and repairing JTF-FA equipment, and ordering supplies for JFA teams.

Contracting Controls

Major Contracts. Major contracts, as referred to in this evaluation, are contracts and blanket purchase agreements awarded by JTF-FA through the Naval Regional Contracting Center, Singapore. Contract amounts range from about $100,000 to several million. The JTF-FA follows Federal Acquisition Regulation procedures and is supported and assisted by Naval Regional Contracting Center, Singapore, contracting officers.

Small Contracts. Small contracts are those awarded by the JTF-FA through the Fleet Industrial Supply Center in Pearl Harbor for supplies and services needed to support JTF-FA headquarters, JTF-FA detachments, and JFAs

conducted in Vietnam, Laos, and Cambodia. Contract amounts range from $100 to several thousand dollars. The "JTF-FA Contracts Logbook" is used to record all small contract expenditures.

Financial Management Controls

The JTF-FA standard operating procedures include daily reviews of the command financial suspense list, accounting validation list, and accounting exception list. Monthly reviews include reports on all active financial documents, balance reports, active document listings, reimbursable work orders, and monthly reconciliations. The JTF-FA conducts other financial reviews as required.

Property Management Controls. The management of property involves two categories of accountability: property maintained and used by JTF-FA headquarters and the detachments, and property transferred to foreign governments for full accounting activities.

Accounting for U.S. Property. The JTF-FA Instruction 4010, "Supply Standard Operating Procedures," May 1995, requires that a 100-percent inventory be conducted annually on the property at JTF-FA headquarters and its detachments. The JTF-FA initiates the use of reports of survey to identify and investigate discrepancies of lost, stolen, or damaged assets. Additionally, accountability procedures are in place for transferred property.

Transfer of U.S. Property. The JTF-FA uses one of two methods to transfer U.S. property to the governments of Vietnam, Laos, and Cambodia for use in MIA operations. The two methods are presidential determination and hand receipts. A presidential determination is arranged by the U.S. Department of State and formally transfers U.S. property to a foreign government, relieving the U.S. Government of property book accountability. Where presidential determinations have not been consummated (for example in Vietnam), the JTF-FA has accounted for transferred equipment by hand receipts. The JTF-FA has continued to monitor the status of all equipment transferred to host nations by either process. Examples of the kinds of equipment transferred to host nations are vehicles, computers, cameras, and tool sets.

Maintenance Cost Controls

Maintenance Inspection. The JTF-FA initiated maintenance inspections to verify that the transferred vehicles (regardless of transfer method) were still on hand and in operable condition. The initial maintenance inspection, Operation Pajero, was conducted from November 1995 through June 1996. The JTF-FA team inspected and repaired 111 vehicles in Vietnam, Laos, and Cambodia. The inspection resulted in the March 1996 termination of the scheduled maintenance contract in Vietnam with Rentcar Agency V-75 because of poor performance.

Preapproved Repairs. After the termination of the scheduled maintenance contract with Rentcar Agency V-75 in March 1996, JTF-FA implemented the requirement for preapproved repairs. Detachment 2 is now required to obtain approval from JTF-FA headquarters before any major repairs can be performed on a vehicle. Although the vehicles in the custody of Vietnam are not under U.S. control, JTF-FA maintains service logs on each vehicle to monitor and evaluate the need for repairs. The JTF-FA procedures are designed to minimize maintenance costs and unwarranted or improper repairs.

JFA Cost Controls

Budget Estimates for Joint Field Activities. For each of the JFAs planned for a fiscal year, the JTF-FA develops budget estimates that upon approval become obligated funds. The estimates are based on historical costs of past JFAs and exclude the cost of the helicopter support service. The obligations are reviewed and adjusted on a quarterly basis as a result of actual JFA expenses.

Host Nation Minutes of Understanding. The MOUs with Vietnam and Laos establish basic fees and charges for selected essential services. The MOUs also establish per diem rates for host nation officials for travel and other expenses related to full accounting activities.

Project Expense Memorandum of Understanding. JTF-FA procedures require the JFA team leader to develop a memorandum of understanding with the appropriate local government official before initiating work related to a recovery activity. The memorandum establishes the specific clearing and excavation work that is to be performed and related compensation rates. Detachment 2 has published a JFA fees guide for JFA team leaders operating in Vietnam. The JTF-FA guide supplements the fees information in the 1993 host nation MOU with cost factor guidelines based on an analysis of previous JFA experience. Guideline information includes the average number of guards needed at an excavation site, number of workers in relation to the size of an excavation site, transportation requirements and rates, and land compensation rate computation formulas.

Standardized Worksheets and Logs. Standardized worksheets and financial transaction logs are used at JTF-FA headquarters and detachments. Examples, which Detachment 2 and JFA teams use in Vietnam, include:

- JFA expense log;
- JFA billing procedures; and
- JFA fees schedule, which includes formats for JFA expense summaries, daily situation reports, and a land compensation worksheet.

Daily Situation Reports. Headquarters, JTF-FA, requires daily situation reports from each deployed recovery or investigative element during the course

of a JFA. The reports are in a prescribed format and include daily results, cases investigated, projected events, and logistics support (for example, hours flown by host nation helicopters each day).

JFA Bill Validation and Verification Process

Controls During JFA Operations. During JFA operations, U.S. team leaders, in conjunction with their foreign counterparts, determine labor and equipment requirements. To monitor costs, the JTF-FA implemented the use of expense logs and standardized worksheets. The JFA expense log and worksheets record and track expenses related to each JFA and include the number of laborers, drivers, witnesses, Vietnamese government officials, cost of transportation, and land damage compensation. The JFA expense logs are supplemented and corroborated by daily situation reports that indicate major expenditures on a daily basis. These controls enable the JTF-FA to corroborate and track its expenditures and to substantiate JFA invoice charges.

Post-JFA Controls. Upon receiving the host nation JFA bill, the detachment commander, team leaders, and logistics representatives conduct a formal bill review and validation process before forwarding the bill to JTF-FA headquarters for payment. The JTF-FA staff reviews the bill and resolves any discrepancies with the submitting detachment. Resolution of discrepancies is normally done by electronic mail, which provides written records of discrepancy issues and the resolution process. For example, before a bill for helicopter flight hour expenses is paid, it is cross-checked with the recorded helicopter use hours that the JFA team reported in the daily situation reports. Questionable charges are sent back to the host nation for further verification and negotiation. Once the bill is validated and accepted, JTF-FA headquarters approves and initiates payment through the Naval Regional Contracting Center, Singapore.

Land Damage Cost Controls. JTF-FA has attempted to stabilize the range of costs and charges related to land damage expenses. Land damage fees are not reflected in the various MOUs with the host nations, and damage compensation charges vary among provinces. The Detachment 2 guidance document, "Joint Field Activity Fees," includes land compensation guidelines for uncultivated rice paddies, cultivated rice paddies, and clearing of trees for helicopter landing zones. Detachment 2 also provides a land compensation worksheet to the JFA teams.

Other JTF-FA Guidance and Control Documents

JTF-FA Handbook. The "JTF-FA Handbook" is an evolving publication issued to each JFA participant. The handbook includes planning checklists, responsibilities, case preparation procedures, in-country coordination checklists, expense log procedures, daily situation report procedures, and other tips and guidance.

Recovery and Identification Leader's Handbook. The "Recovery and Identification Leader's Handbook," developed by the CILHI, contains planning and checklist information and prescribes detailed procedures and guidance pertaining to recovery operations.

Oversight Measures and Controls

Oversight Measures and Controls. The JTF-FA has initiated oversight measures to ensure that it effectively manages its finances. Two measures initiated in FYs 1995 and 1996 are discussed below.

Naval Audit Service Financial Assistance Review. As a result of a JTF-FA request for assistance, the Naval Audit Service performed a financial review of the JTF-FA comptroller functions in June 1995. The Naval Audit Service provided a summary of its findings to the JTF-FA in May 1996 and identified several deficiencies. Those deficiencies included the incorrect recording of obligations and supporting documentation for charges and a failure to include the electronic fund transfer charges when obligating funds. Also cited were instances of the Naval Regional Contracting Center, Singapore, incorrectly passing on foreign currency fluctuation charges to the JTF-FA when funds were transferred to the government of Vietnam. The JTF-FA staff corrected the deficiencies that were within their organizational control, but was unable to correct the actions taken by the Naval Regional Contracting Center, Singapore. The JTF-FA reported that it had contacted the Naval Regional Contracting Center, Singapore, and asked that the problem with currency charges be remedied.

Internal Financial Review. In FY 1996, the JTF-FA initiated a formal headquarters financial review process. The JTF-FA conducted an internal financial review of financial records maintained within headquarters and at the four field detachments during April through May 1996. The review noted discrepancies in recordkeeping during FYs 1993 and 1994, but cited improved recordkeeping processes in FYs 1995 and 1996. As a result of the review, JTF-FA took followup action to:

- standardize worksheets and journals,
- improve guidance for supporting documentation, and
- establish requirements for followup action reports at the end of each JFA.

The JTF-FA has institutionalized the financial review inspections and plans to conduct them on a semiannual basis.

Full Accounting for Missing U.S. Personnel

Joint Task Force-Full Accounting. The Commander in Chief, USPACOM, formed the JTF-FA in January 1992. The JTF-FA mission is to resolve, through investigations, archival research, and remains recovery operations, the cases of Americans still unaccounted for as a result of the Southeast Asia conflict. The JTF-FA replaced the Joint Casualty Resolution Center as the primary organization focused on recovery of U.S. personnel. The JTF-FA headquarters is located at Camp H.M. Smith, Hawaii. As of June, 1996, the JTF-FA had a total assigned strength of 159 military and 22 civilian personnel.

JTF-FA Detachments. The JTF-FA has four permanently deployed detachments in Southeast Asia to support JFA teams that perform investigations and recovery efforts. Detachment 1 is in Thailand, Detachment 2 in Vietnam, Detachment 3 in Laos, and Detachment 4 in Cambodia. The detachment size ranges from two to seven permanently assigned military and civilian personnel. The detachments provide continuous U.S. military representation and coordination for MIA accounting activities in the respective countries of assignment. The detachments have a common mission to serve as controlling headquarters for all joint task force operations in the respective countries of assignment. Detachment staffs handle financial, procurement, and property management functions. Additionally, the detachments supervise laborers and verify bills from national and local government levels to ensure that charges are supported by the JFA worksheets and logs compiled by the JFA investigative and recovery teams. Detachment 1, Bangkok, Thailand, has a unique support mission. It serves as a logistics and administrative support hub for the JTF-FA headquarters and the detachments operating in Hanoi, Vietnam; Vientiane, Laos; and Phnom Penh, Cambodia. Detachment 1 routinely stages, processes, and supports JTF-FA teams and individual representatives traveling to and from Southeast Asia. Detachment 1 functions include making travel arrangements, obtaining visas, ensuring proper customs documentation, and performing other support functions. Detachment 1 also operates a logistics support warehouse at the Thai Navy Air Base in Utaphao, Thailand. The warehouse support function enables the JTF-FA to store equipment and supplies used in conjunction with MIA recovery and identification activities in Southeast Asia.

JTF-FA Annual Budget. The JTF-FA FY 1996 operating budget of about $19.1 million was composed of $13.7 million of Operation and Maintenance, Navy funding; $5.2 million from CILHI in Army Open Allotment funding; and another $239,000 through military interdepartmental purchase requests from other agencies. The JTF-FA used the Army funds to cover the cost of JFA work performed by the recovery teams staffed by CILHI personnel.

Central Identification Laboratory, Hawaii. The Department of the Army is designated as the executive agent for the Joint Mortuary Affairs Program. As executive agent, the Army maintains a Central Joint Mortuary Affairs Office and the CILHI for processing remains from past conflicts. The CILHI mission is foremost humanitarian and requires deployments of its personnel throughout

the world. CILHI supports the full accounting mission by providing the personnel who make up the remains recovery teams deploying to Southeast Asia and by conducting forensic analysis of the recovered remains.

Intelligence and POW/MIA Data Analysis. Fifty-eight analysts directly support the JTF-FA full accounting activities in providing analysis of intelligence data. The analysts are assigned to the DPMO in Washington, D.C. and to the JTF-FA and the CILHI in Hawaii. The analysts independently review case files and share views to reach a coordinated position on appropriate next steps for specific MIA case files. The analysts review data that include circumstances of the incident; wartime and postwar collection by the U.S. Government; information uncovered through the joint investigative process; and data turned over by the Vietnamese, Laos, and Cambodian governments.

Stony Beach. A special intelligence program, Stony Beach, was established in 1987 by the Defense Intelligence Agency to support the full accounting activity. The Stony Beach program collects intelligence information and performs analyses on alleged live sightings of U.S. POW/MIAs. Stony Beach operations are conducted exclusively in support of the POW/MIA issue. The Stony Beach program gathers information from refugees, displaced persons, and other sources throughout Southeast Asia and the Pacific area.

The Joint Field Activity Process

Joint Field Activities. JFAs are field operations that investigate and recover remains of missing U.S. Service personnel. A typical JFA in Vietnam in FY 1996 consisted of two investigation teams, one research investigation team, and six recovery teams. From 11 to 13 JFAs are conducted a year in all of Southeast Asia, with each JFA lasting about 30 days. Weather plays an important factor in determining where and when the JFAs are conducted.

JFA Planning and Host Nation Coordination. The selection of MIA case files for investigative or recovery work is a comprehensive and continuous process that involves U.S. and host nation analysis resources. Following the JTF-FA commander's case selections, the JTF-FA staff develops operations plans for each JFA. JFA plans include specific cases, the composition of the JFA regarding investigative and recovery teams, work schedules, and support requirements. The planning and conduct of JFAs require considerable preliminary host nation coordination and often other advance work. Much of the host nation coordination is accomplished by the in-country detachments. Coordination with host nation governments varies in complexity, but is particularly cumbersome in Vietnam because of the layered bureaucracy in that country. Each government layer requires coordination and involves time and travel expenses. The government layers in Vietnam consist of the Vietnamese central government, provinces, city and townships, districts, villages, and hamlets. For example, a single case to be investigated at the hamlet level may require coordination with up to 12 officials at the intervening levels of government before getting to the hamlet level. The complexities of coordinating through these layers are discussed below and are illustrated in Figure 3-1.

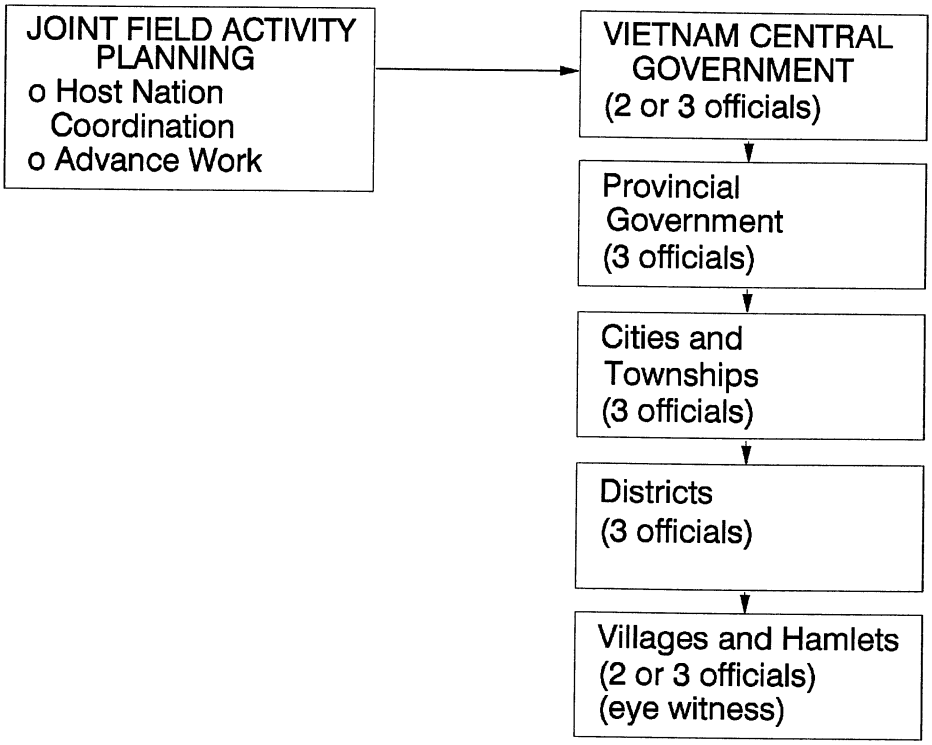

Figure 3-1. Structure of Vietnamese Government

The Vietnamese Central Government. The Vietnamese central government in Hanoi requires that at least two of the three Vietnamese ministries involved in POW/MIA full accounting activities be represented at all JFAs. The three ministries are the Ministry of Foreign Affairs, the Ministry of National Defense, and the Ministry of the Interior. The Ministry of Foreign Affairs typically provides the English-speaking personnel who monitor and interpret for other ministry specialists. Ministry of the Interior representatives provide the JTF-FA teams with access and clearance to off-limits or limited access areas in Vietnam. Ministry of National Defense representatives provide JTF-FA representatives access to Vietnamese armed services personnel, both active and retired, who often are key witnesses for specific MIA cases.

Provincial Government. All investigations and recovery work require the approval of province officials. Before a JFA team can investigate, survey, or excavate a case, the planned activity must be coordinated with the appropriate local officials. Coordination includes each province involved in the JFA and any municipalities directly subordinate to the central government. Local officials usually include members of the Province People's Committee, referred to as a Province Task Team. The Province Task Teams include a province-level equivalent of the Ministry of Foreign Affairs, the Ministry of National Defense, and the Ministry of the Interior specialists.

The JTF-FA has learned that each province has its own unique relationship with the central government of Vietnam. Additionally, JTF-FA representatives have found that province-central relations can vary greatly by region. Simply moving from one province to a neighboring province during an investigation can show marked contrast in levels of coordination and cooperation.

Cities and Townships. Cities and townships within any given province typically require representation and must give approvals before any investigations, interviews, or surveys can commence. Coordination for those areas occurs after the province officials have concurred with the planned activities.

Districts. Each province contains a number of districts. Each district involved in a specific investigation, survey, or excavation, must, in turn, give necessary approvals and provide local officials to participate in any joint operation.

Villages and Hamlets. Each district is usually composed of a varying number of villages. The bulk of the JFA work is usually conducted at the village and hamlet level. Village officials and residents are often extensively involved in the JFA work done within the village boundaries. Every village is normally composed of two or more hamlets. Village officials will sometimes rely on hamlet officials to arrange and carry out the tasks and services requested by JFA team leaders.

Advance Work. Both investigative and recovery operations require unilateral advance coordination and may require preliminary work to enable access to work sites. Site preparations sometimes include the selection and preparation of helicopter landing zones. Much of the preliminary coordination for site preparation work is accomplished by host nation officials in coordination with the in-country JTF-FA detachments. Where possible, host nation and JTF-FA representatives coordinate for laborers, witnesses, and appropriate government official representatives at the work sites. For remains recovery operations that involve excavations, preliminary work normally includes arrangements for a sizeable labor force ranging from 20 to 80 laborers. Transportation for the labor force must also be arranged and locally contracted.

JFA Organization and Conduct

The JFAs conducted in FY 1996 were organized and accomplished in accordance with Commander in Chief, USPACOM, Operation Plan 5080-93, "Expanded POW-MIA Operations in SE [Southeast] Asia-Operation Full Accounting," January 5, 1994, and JTF-FA Operation Plan FY 1996, July 26, 1995. The JTF-FA teams not only participate in the conduct of investigative and recovery work, but also supervise the assistance of any host nation labor force. Team leader supervisory duties include verification and validation of expenses related to the host nation work force. Figure 3-2 shows the operational elements and coordination links of a JFA. Discussion of the functions of the operational elements follows.

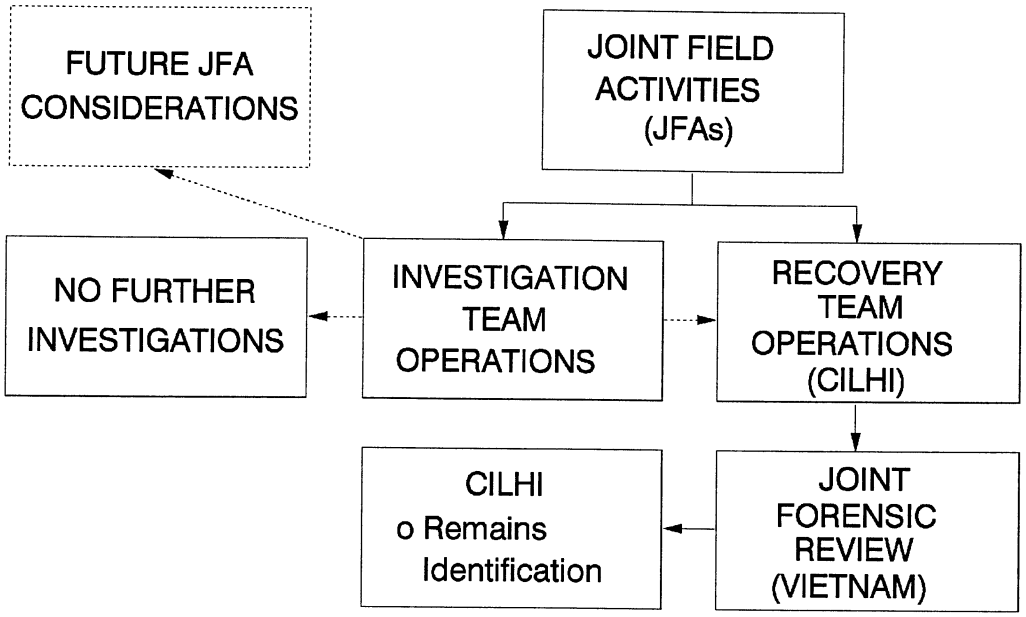

Figure 3-2. The JFA Operational Elements and Process

Investigation Team Operations. The investigative element of a JFA usually consists of one or two investigation teams. Each investigation team typically consists of a team leader, assistant team leader, linguist, mortuary affairs specialist, explosive ordnance specialist, medic, and a life-support technician.* During investigative operations, the team members examine areas where MIA personnel were believed to have been seen or where their remains are believed to repose. The team members also interview area residents and officials to locate witnesses. A main function of the investigation team is to gather evidence and information that will support a follow-on recovery operation or bring the case to conclusion through other criteria. In some instances, the investigation teams are unable to develop sufficient leads and information to provide a basis for follow-on work. New leads, information, and evidence uncovered during investigations associated with MIA cases are passed to the JTF-FA headquarters analytical element. During a JFA, an investigation team may work from 10 to 20 cases.

Recovery Team Operations. The CILHI, assisted by the JTF-FA, represents the field operating element that conducts recovery operations in Southeast Asia. Recovery excavations often resemble archeological digs. A recovery element is

*A high proportion of JFA cases relate to aircrew losses. Life-support technicians are familiar with various life-support clothing and equipment (flight suits, protective helmets, oxygen equipment) associated with the Services and different aircraft. Crash sites frequently contain evidence of life-support equipment that can be linked to specific aircraft and aircrew members.

typically made up of a team leader, team noncommissioned officer in charge, anthropologist, team medic, four mortuary affairs specialists, photographer, life-support technician, linguist, an explosive ordinance disposal technician, and host nation augmentees. Task force specialists conduct recovery operations by interviewing witnesses and locating and examining crash and burial sites. The recovery elements retrieve any material evidence that can help determine the fate of the missing Service members. Remains collected in Vietnam are transported to Hanoi where a joint forensic team performs an initial examination to detect any non-human or non-U.S. remains. Remains of U.S. personnel are transported to the CILHI for analysis and identification. The CILHI physical anthropologists and forensic odontologists attempt to establish individual identities using standard, recognized forensic techniques and procedures. During each JFA, a CILHI recovery team will normally work from one to three cases.

Follow-on Activities. Following each JFA, each investigation and recovery team participates in a debriefing session with in-country detachment representatives and JTF-FA staff representative. The purpose of the sessions is to identify problem areas, lessons learned, and the merits of further investigation or recovery work related to specific cases. In Vietnam, follow-on activities also include joint U.S.-Vietnamese forensic reviews of any remains recovered during the JFA and processing and shipment of remains to Hawaii for CILHI processing and identification. Following positive remains identifications, CILHI coordinates with the representatives of the Service involved. Service representatives notify the family of the Service member's identification and arrange shipment of the remains to the desired place of interment.

Joint Task Force-Full Accounting Comments

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Ser: 014-97
22 January 1997

To: Inspector General, Department of Defense, 400 Army Navy Drive, Room 422, ATTN: Captain A. Lee Lawson/Ms. Kathryn Palmer, Arlington, VA 22202-2884

Subj: MANAGEMENT REVIEW ON THE DRAFT OF A PROPOSED EVALUATION REPORT: PROJECT NO. 6RB-5047

Ref: (a) Draft of a Proposed Evaluation Report: DoD Controls Over Resources Used To Account For Missing U.S. Personnel, Project No. 6RB-5047, dtd December 20, 1996

Encl: (1) Management comments for revisions to Project No. 6RB-5047 Evaluation Report

1. The management staff of the Joint Task Force-Full Accounting (JTF-FA) has reviewed reference (a), and is responding with comments via enclosure (1). The incorporation of the suggested revisions to the evaluation report prior to its final publication is deemed necessary to convey complete accuracy of facts and statistics.

2. JTF-FA point of contact in this matter is MAJ Heinrich, (808) 477-7101 or LCDR Talwar, (808) 477-2011.

James L. Campbell
JAMES L. CAMPBELL
Brigadier General, USA
Commander, Joint Task Force-
Full Accounting

Final Report Reference

The DoD IG Draft Evaluation Report of Project No. 6RB-5047 was reviewed by JTF-FA management staff. The following proposed revisions with italics indicate a change or addition of words; revisions with no italics indicate a deletion of word(s).

Revised

Introduction (pg 1) ...and assistance provided to the Socialist Republic of Vietnam and *the Lao Peoples Democratic Republic.* (Hereafter, the Socialist Republic of Vietnam will be referred to as Vietnam *and the Lao Peoples Democratic Republic will be referred to as Laos.*)

Evaluation Results (pg2) ...and other services in accordance with formal *memorandums* of understanding (MOUs)

Revised

Scope and Methodology (pg 2) ...Joint Casualty Resolution *Center...*

Discussion. Vehicle Use. (pg 7) ...*Eighty nine* vehicles were *in the custody of* the government of Vietnam for use *by* Vietnamese officials in providing support to the JTF-FA mission.

Allegations, Congressional Concerns, and Evaluation Results. Allegation 1. Background. (Enclosure 1, pg 1) JTF-FA provided *the San Jose Mercury News reporters with the amount paid for one JFA in FY 1995 for land compensations as an example. The reporters apparently multiplied this amount by the number of JFAs conducted in FY 1995 (6 JFAs) to arrive at their reported amount of $500,000.* Land damage compensation...

Allegation 5. Evaluation Results. (Enclosure 1, pg 4) The JTF-FA *paid the Vietnamese government $9,000 in FY 1995 for forensic reviews and repatriation organization expense fees. This amount was billed upon the completion of six joint forensic reviews and repatriations associated with the return of 35 sets of remains to U.S. control in FY 1995.* The MOU between JTF-FA and the Vietnam government in April 1993 established a processing fee of $2,000 for each box of remains returned to the United States. The $2,000 processing fee included the transportation of remains from the excavation site, Vietnamese archaeological services and processing, boxing of remains, and storage of remains before shipment to Hawaii. No processing fee is charged in Laos and Cambodia *since remains recovered in those countries do not under-go joint forensic review or repatriation and are returned to U.S. control immediately upon discovery.*

Revised

Congressional Concerns. Concern 2. Total Costs. (Enclosure 1, pg 7) JTF-FA budgeted about.....Headquarters costs totaled about *$4.5* million and included civilian pay, supplies, *Southeast Asian Embassy administrative support service charges, and* travel and per diem. For Detachment 2 in Hanoi, costs totaled about *$9.2* million...Costs for the Laos detachment...totaled about *$4.3* million...Operational costs for maintenance of Detachment 1 in Thailand totaled about *$191,000.*

Final Report Reference

Resource Control Mechanisms. Maintenance Cost Controls. Maintenance Inspection. (Enclosure 2, pg 3) JTF-FA initiated maintenance inspections to verify that the *vehicles in the custody of Vietnam and Cambodia, and those transferred to the Laos* were still on hand and in operable condition...

Preapproved Repairs. (Enclosure 2, pg 3) ...Although the *vehicles in the custody of Vietnam* are not under U.S. control... JTF-FA procedures are designed to... — Revised

Full Accounting for Missing U.S. Personnel. JTF-FA Annual Budget. (Enclosure 3, pg 1) The JTF-FA *FY 1996* operating budget of about $19.1 million *was* comprised of...The Army funds *were* used by JTF-FA... — Revised

The Joint Field Activity Process. Joint Field Activities. (Enclosure 3, pg 2) A typical JFA in Vietnam in FY 1996 consisted of two investigation teams, *one research investigative team* and six recovery teams *for a total of approximately 100 people. A typical JFA in Laos in FY 1996 consisted of one investigation team and three recovery teams for a total of approximately 40 people.* From *11 to 13* JFAs are conducted a year in all of Southeast Asia... — Revised

JFA Organization and Conduct. Investigation Team Operations. (Enclosure 3, pg 6) Each investigation team *typically* consists of a team leader, assistant team leader, analyst / linguist....*During* investigative operations, the team members...A *primary* function of the investigation ....that will support a follow-on recovery operation *or bring the case to conclusion through other criteria.* — Revised Enclosure 3 page 5

JFA Organization and Conduct. Recovery Team Operation. (Enclosure 3, pg 6) CILHI , assisted by JTF-FA, represents.....A recovery element is *typically* comprised of a team leader.....Task force specialists conduct recovery operations by interviewing witnesses and locating and examining crash *and burial* sites... — Revised

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Senator Robert C. Smith, U.S. Senate
Congresswoman Lorretta Sanchez, U.S. House of Representatives
Congressman Benjamin A. Gilman, U.S. House of Representatives

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