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Meeting the Goal: Examining the Missing Persons Accounting Community's Ability to Reach 200 Identifications Annually

Keith J. Rossmiller

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Keith Rossmiller

under the title

MEETING THE GOAL: EXAMINING THE MISSING PERSONS ACCOUNTING
COMMUNITY'S ABILITY TO REACH 200 IDENTIFICATIONS ANNUALLY

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MEETING THE GOAL: EXAMINING THE MISSING PERSONS ACCOUNTING
COMMUNITY'S ABILITY TO REACH 200 IDENTIFICATIONS ANNUALLY

A Master Thesis

Submitted to the Faculty

of

American Military University

by

Keith Rossmiller

In Partial Fulfillment of the

Requirements for the Degree

of

Master of Arts in National Security Studies

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Charles Town, WV

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DEDICATION

I dedicate this thesis to my magnificent wife, Megan, whose encouragement motivated me to pursue a graduate degree and, without her patience, understanding, and support; completion of this work would not have been possible.

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I wish to thank Dr. Donna Kenley, whose leadership and guidance throughout the project provided me with the foundation needed to develop, create and submit the highest quality thesis possible.

The National Security Studies program and coursework was inspiring, satisfying, and, most notably, challenging. Courses within the program explored the relationship between past and current events and how they shape the future of national security. The thought-provoking nature of the program has enhanced my critical thinking skills, which will benefit me for the rest of my life.

ABSTRACT OF THE THESIS

MEETING THE GOAL: EXAMINING THE MISSING PERSONS ACCOUNTING
COMMUNITY'S ABILITY TO REACH 200 IDENTIFICATIONS ANNUALLY

by

Keith Rossmiller

American Public University System, October, 2014

Charles Town, West Virginia

Dr. Donna Kenley, Thesis Professor

Section 541 of the National Defense Authorization Act for fiscal year 2010 significantly altered the Department of Defense missing persons accounting community's vision, strategy, and tactics. For the first time, this mandate set requirements for 200 identifications annually beginning in 2015, as well as a recommended goal of 350 personnel accounted for per year by 2020. This research incorporated the chaos theory and functionalist approach theoretical frameworks, applying a qualitative case study approach, while performing content data analysis to explore issues with the missing persons accounting community. The findings revealed the lack of cooperation between the Defense Prisoner of War/Missing Personnel Office and Joint POW/MIA Accounting Command led to years of dysfunction and the failure to plan for the congressionally directed increase in annual identifications. The findings from this examination demonstrate the 2010 NDAA requirement to account for at least 200 missing persons annually will greatly influence the accounting community's initial accounting results and future accomplishments. In conclusion, those agencies tasked to account for missing DOD service members are unlikely to fulfill the congressional obligation in 2015 and beyond.

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ABBREVIATIONS

AFDIL	Armed Forces DNA Identification Laboratory
CIL	Central Identification Laboratory
DNA	Deoxyribonucleic Acid
DOD/DoD	Department of Defense
DPMO	Defense Prisoner of War/Missing Personnel Office
FRS	Family Reference Samples
GAO	Government Accounting Office
GCC	Geographic Combatant Commander
IG	Inspector General
IDA	Institute for Defense Analyses
JPAC	Joint POW/MIA Accounting Command
LSEL	Life Sciences Equipment Laboratory
MIA	Missing in Action
NDAA	National Defense Authorization Act
NMCP	National Memorial Cemetery of the Pacific
PA	Personnel Accounting
PACOM	Pacific Command
POW	Prisoner of War

CHAPTER 1: INTRODUCTION

In every conflict in which our Nation has been involved, selfless American service members have sacrificed their lives for the sake of our country and its principles. Too many have never come home, or have endured unthinkable hardship as prisoners of war...we will never give up the search for those who are held as prisoners of war or have gone missing under our country's flag.

- President Barack Obama (White House 2012).

Overview

With passage of the National Defense Authorization Act (NDAA) for Fiscal Year 2010 (FY2010), the U.S. Congress modified the strategic direction of the Department of Defense's (DOD) Prisoner of War (POW)/Missing in Action (MIA) accounting community (collectively known as the missing persons accounting community). Section 541 of the FY2010 NDAA contained a mandate requiring an increase in the number of identifications for missing DOD persons to at least 200 annually by FY2015. However, according to public information, 83,000 service members remain missing from World War II, the Korean War, the Cold War, and the Vietnam War and the missing persons accounting community has only averaged 74 annual identifications from FY2009 to FY2013 (DPMO, JPAC 2014). Congress identified within the FY2010 authorization act the necessity to "provide such funds, personnel, and resources as the Secretary of Defense considers appropriate to increase significantly the capability and capacity of the DOD, the armed forces, and commanders of the combatant commands to account for missing persons" (NDAA 2009, 2298-2299). The passage of the 2010 NDAA 2009 was the first instance of the U.S. Congress specifically setting a benchmark and assigning target numbers for the missing persons accounting community annual identifications. Increasing the pressure on the accounting community, the House Committee on Armed Services, within their additional and supplemental reviews of the FY2010 budget, added a recommendation that the Secretary of

Defense also recognize the requirements for a goal of 350 personnel accounted for per year by FY2020 (NDAA 2010, 323-324).

The missing persons accounting community received additional attention throughout 2012 and 2013 with the disclosure to the public of improper accounting procedures including potential fraud, waste and abuse of resources by agencies tasked to account for missing service members. As a result, Congress authorized a Government Accounting Office (GAO) examination and the Pentagon's Inspector General (IG) was tasked to conduct a noncriminal probe into the actions of the accounting community. Conceding to what appeared to be congressional and public pressure, on March 31, 2014, Defense Secretary Chuck Hagel announced that he "ordered an overhaul of the Pentagon agencies responsible for recovering and identifying the remains of America's war dead" (Simeone, 2014). This overhaul included assigning Michael Lumpkin, Acting Undersecretary of Defense for Policy, to assess the situation and make recommendations on how to properly reorganize the community by combining two key agencies charged with accounting efforts for the DOD. Unfortunately, no date was set for when the new combined missing persons accounting community agency would be stood up (Simeone, 2014). The results of government investigations and reorganization of the missing persons accounting community will likely have a significant impact on the accounting community's ability to effectively meet the requirements set forth by Congress in the 2010 NDAA and later supplement.

The DOD accounting community is comprised of several government agencies tasked with accounting for missing service members from past conflicts. The Defense Prisoner of War/Missing Personnel Office (DPMO) is based near Washington, DC and is considered a field activity under the Office of the Secretary of Defense. DPMO provides personnel

accounting/recovery policy support to Congress and other government agencies, investigative case research and outreach. The Joint POW/MIA Accounting Command (JPAC) resides at Hickam Air Force Base, HI and is controlled by the Pacific Command (PACOM). JPAC conducts global search, recovery, and laboratory operations. The Armed Forces deoxyribonucleic acid (DNA) Identification Laboratory (AFDIL) is located at Dover Air Force Base, DE and is part of the Armed Forces Medical Examiner System, which reports to the Army Surgeon General. AFDIL provides DNA analysis for the Department of Defense. The Life Sciences Equipment Laboratory (LSEL) falls under the Air Force Material Command and assists by providing technical support by analyzing and identifying life science equipment-related artifacts recovered during field operations. The Service Casualty Offices are the focal point for information between family members and the federal government.

Research Question and Hypothesis

In an effort to explain the current challenges facing the POW/MIA accounting community's ability to fulfill Congress's intent, this thesis proposes the research question: Why is the missing persons accounting community not capable of meeting the FY2010 NDAA requirement that directs the DOD to ensure at least 200 missing persons are accounted for under the program annually? The importance of researching this issue is highlighted by the recent disclosure of improper personnel accounting procedures by JPAC, which have garnered outrage and notice within Congress, veteran organizations, and the American public. These current events affecting the missing persons accounting community have exposed significant internal and external differences between organizations tasked with accounting for missing service members from past conflicts. Some could argue that the missing persons accounting community

has operated in a dysfunctional capacity for many years and recent events have uncovered organizations with leadership and structural problems.

The research conducted will either prove or disprove the stated hypothesis: *If the missing persons accounting community is capable of meeting the FY2010 NDAA requirement to account for at least 200 missing persons annually, then the act will greatly influence the community's accomplishments and initial accounting results, making it unlikely to fulfill this obligation in later years.* In order to conduct effective research and test the hypothesis, it is essential to evaluate independent variables such as policy, organizational structure, funding, community-wide plan and roles and responsibilities, and evaluate their overall impact on the accounting community's ability to fulfill congressional obligations.

Purpose Statement

The purpose of this research is to examine the missing persons accounting community's ability to reach the Congressional directed 200 identifications annually by 2015 and beyond. Current legislation placing new requirements on the missing persons accounting community was reviewed for its effect on the accounting community's ability to fulfill these obligations. Recent issues have exposed inappropriate personnel accounting procedures by members of the community and the actions taken to resolve policy, manpower, funding, and resources issues will likely have a significant impact on the missing persons accounting community's ability to meet the pre-established congressional mandate to make 200 identifications annually.

Research Method and Variables

The chaos theory and functionalist approach were selected as the most appropriate theoretical framework to examine the research topic. The chosen theoretical frameworks have the potential to assist with answering the given *hypothesis: if the missing persons accounting*

community is capable of meeting the FY2010 NDAA requirement to account for at least 200 missing persons annually, then the act will greatly influence the community's accomplishments and initial accounting results, making it unlikely to fulfill this obligation in later years. In order to conduct effective research and test the hypothesis, it is essential to evaluate multiple elements such as policy, organizational structure, funding, community-wide plan and roles and responsibilities, and evaluate their impact on the accounting community's ability to fulfill congressional obligations. The research design will focus on employing the comparative research method to analyze past research data and recent investigative results. The stated variables will act as baselines used to extract information to test the proposed hypothesis.

Limitations

Limitations associated with this investigation comprise of the lack of scholarly research on this specific topic and the authors bias towards members of the missing persons accounting community. At this time, no specific study has examined the missing persons accounting community's ability to reach 200 annual identifications by 2015. In addition, recent exposures of inappropriate activities have initiated several examinations by government agencies focusing on accounting community practices. These investigations have just taken place and the some of the results and recommendations have yet to fully be identified and implemented. A potential bias which could affect the research would include the author's knowledge of past accounting community operations and significant issues. To prevent this bias from affecting the examination, the author relied on factual data, government investigation results, DOD leadership statements, and academic research to extract information related to the accounting community's ability to meet 200 identifications by 2015.

Summary

The following chapters will provide background information, investigation results, analysis of the collected data and recommendations on how the missing persons accounting community can reach 200 identifications by 2015 and maintain this rate annually, as required by the 2010 NDAA. Chapter 2 will deliver an examination of the current literature and investigation results related to the missing persons accounting community. The major themes discovered during this review include: the need for a revision to personnel accounting doctrine, fragmented organizational structures, separate funding sources impeding operations and the lack of a community-wide plan to meet the congressional mandate. Chapter 3 discusses the research methodology that will be used to collect and analyze data that examines the effectiveness of the arguments uncovered during the literature review and compares this with the actions needed to successfully meet the congressional intent.

The data collected using the research methods identified in Chapter 3 will be used to answer the research question and prove or disprove the hypothesis for this study. Chapter 4 will consist of a presentation of the findings and analysis as it pertains to the examination of data. This analysis will explore each identified variable and determine its ability to affect the desired outcome of reaching 200 identifications by FY2015 and beyond. The purpose behind assessing these variables in a comprehensive manner is to validate the findings to correctly prove or disprove the hypothesis and answer the stated research question. Chapter 5 will summarize the findings and offer recommendations for future research. This study will ultimately determine if the missing persons accounting community is correctly postured to increase its capability and capacity to successfully meet the requirements set forth by Congress in 2010.

CHAPTER 2: LITERATURE REVIEW

Overview

Successfully meeting the congressional mandate to make at least 200 missing persons identifications annually by FY2015 is hindered by long standing issues between members of the missing persons accounting community. Personnel accounting doctrine will need to be revised and updated to make adjustments for the new legislation. The missing persons accounting community organizational structure could be considered the foundation for many of the problems facing the community, as well as its ability to reach 200 identifications by FY2015. Separate funding sources for each member of the accounting community create confusion and instill a sense of individuality for agencies assigned to account for missing military personnel. The failure to develop a comprehensive community-wide plan to fulfill the increased identification rate annually will have a significant impact on the community's ability to maintain 200 identifications per year beyond 2015.

A common underlying factor impacting many of the issues facing the missing persons accounting community is a long-standing rivalry between JPAC and DPMO. Agency disagreements, lack of communication and distrust between organizations has developed into an atmosphere where everyday practice is for JPAC and DPMO to compete for resources. Assigning a specific agency with the responsibility of directing the accounting community mission, to include requesting and distributing resources to other members of the community, has become a controversial topic between JPAC and DPMO. This inability to work together has contributed to past personnel accounting issues and will likely have a negative impact on the FY2010 NDAA legislation.

The lack of DOD and congressional oversight prior to the legal mandate to account for 200 missing persons annually by FY2015 is a contributing influence that allowed unhealthy practices to occur for years within the missing persons accounting community. Updating doctrine and revising the accounting community's organizational structure prior to the 2010 NDAA would have put the organizations on a path to successfully reach the assigned goal. The DOD and Congress, however, allowed the missing persons accounting community to operate unchecked for years. This inability or unwillingness to provide oversight allowed the accounting community to regulate itself and develop into distinct, competing components.

Multiple investigations by outside agencies of missing persons accounting community challenges and practices took place prior to the 2010 NDAA legislation. Often these examinations revealed the same fundamental community-wide issues discovered by the Government Accounting Office in its 2013 review. Often the conclusions recommended similar changes to missing persons accounting community organizational structure and its funding apparatus. However, few, if any, modifications were made within the accounting community as a result of these investigations and recommendations. This inaction will likely contribute to the community's inability to meet the congressional intent.

Personnel Accounting Doctrine

The "accounting-for" goal established by Congress in the FY2010 National Defense Authorization Act will require the missing persons accounting community to make modifications to their current doctrine. As previously identified, this was the first time Congress established a required number of annual identifications and current doctrine does not support this change. To be effective, a thorough examination of all relevant policies that govern the missing persons accounting community should be conducted and, if needed, appropriate modifications should be

made to reflect the congressional mandate. Authors for the Institute for Defense Analyses (IDA) concentrated their 2009 study on an organization that falls under JPAC, the Central Identification Laboratory (CIL). They examined what changes were needed at the CIL to increase the number of missing persons identifications annually. Mitroka (2011) investigates the revisions needed for specific regulations in Joint Publication (JP) 4-06 (Mortuary Affairs in Joint Operations). In addition, he focuses his study on how this publication affects operations within JPAC in accordance with the new requirement. On behalf of the GAO, Farrell provided information discovered during an indebt investigation, which reviled significant friction existed between some members of the accounting community regarding their particular roles and responsibilities.

Graham et al. (2009) writing for the IDA produced a 2009 study titled, *Assessment of DoD's Central Identification Lab and the Feasibility of Increasing Identification Rates*. This report studied the actions needed to increase the number of DOD identifications to 180 per year by 2014. The study concluded with several recommendations related to improvements within the JPAC-CIL doctrine, the missing persons accounting community-wide approach to increasing family reference samples, and additional funding requirements. The authors of the assessment determined “some planned changes and minor adjustments could certainly increase the number of identifications, but the actions needed to actually increase the identification rate to 180 are highly sensitive to the future mission, strategy, and priorities of the accounting community” (Graham el at. 2009, 5). To meet the congressional increase in annual identifications, the examination concluded that missing person identifications should be focused on pending Korean War cases. The author’s argument for this attention on Korean War remains is primarily based on funding. In addition, it was recommended a long-term execution plan be developed by the JPAC-CIL, which drives future decisions and is incorporated in to the organizational doctrine.

The study was commissioned prior to the congressional mandate, which increased the number of identifications for missing DOD persons to at least 200 annually by 2015. Even though the authors concentrated on 180 identifications per year by 2014, the conclusions are relevant to the research topic.

Mitroka (2011) in, *The Need for a Revised Joint Personnel Accounting Doctrine*, examined the need for a revised Joint Personnel Accounting Doctrine to effectively meet the 2010 congressional mandate, which increased the number of identifications for missing DOD persons to at least 200 annually by 2015. He found the current personnel accounting mission joint doctrine, as contained in JP 4-06 (Mortuary Affairs in Joint Operations), “fails to adequately address the most recent strategic undertaking of the United States to increase the yearly output of identifications” (Mitroka 2011, 1). Mitroka argues the current policy does not merge the recent personnel accounting goals mandated by Congress with the requirements of members of the missing persons accounting community and focused his attention on JPAC. He acknowledges enacting legislation that drastically increases the number of required identifications annually will create significant challenges to the accounting community and Geographic Combatant Commanders (GCC). Given the large number of losses from World War II (WWII), it was recommended that the missing persons accounting community shift their focus from Asia and redirect their attention to the conflict with the most losses. This increased their chances of successful recovery operations to meet the congressional mandate. Mitroka states that the doctrine associated with JPAC is in need of revision. JPAC roles and responsibilities need to be clearly identified in respect with others in the missing persons accounting community and GCCs. This would ensure staffing and resources are made available for personnel recovery operations and do not conflict with GCC contingency operations, such as Iraq and Afghanistan.

Examining issues within the missing persons accounting community for the GAO, Farrell (2013) delivered a report to Congress titled “Top-Level Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts.” Within the report she provided information concerning disagreements and friction between members of the accounting community regarding roles and responsibilities. This information was discovered because Congress directed this review of the accounting community and its purpose was to evaluate DOD's efforts to increase its capability and capacity to account for missing persons. To complete this review, Farrell and her staff examined applicable legislation related to DOD's missing persons accounting program. This material also included internal organizational documents and Standard Operating Procedures (SOP). Interviews were conducted with officials from the missing persons accounting community organizations, along with top-level leadership offices and others with an invested interest in personnel accounting.

Farrell's report to Congress concluded the missing persons accounting community is in need of DOD guidance to clearly communicate roles and responsibilities of each member organization. Farrell states, “DOD's guidance is broad or vague enough to support different interpretations, have led to discord, lack of collaboration and friction among the community members,” particularly between DPMO and JPAC (Farrell 2013, 25). The investigation discovered overlapping and duplication efforts between different missing persons organizations have developed into inconsistent practices associated with equipment, artifact identification and research and analysis (Farrell 2013, 25). In addition, there was concern with JPAC that DPMO was attempting to conduct investigative and recovery missions outside the approved scope of authority.

Both Graham and the authors of the 2009 IDA study exhibit multiple biases associated with their particular examinations. Mitroka focuses the need to revise the regulation that governs mortuary affairs in joint operations (JP 4-06). This is only one regulation associated with the missing persons accounting community and he fails to acknowledge others. It is likely Mitroka only has experience with JPAC and the regulations that govern the organization and his bias is centered on this knowledge. In *Assessment of DoD's Central Identification Lab and the Feasibility of Increasing Identification Rates*, Graham et al. contrast Mitroka's viewpoint that focusing operations on WWII losses will support the congressional mandate of 200 identifications annually by 2015. Graham et al. presents a competing view by concluding identifications should be concentrated on the Korean War remains already obtained. Neither of these recommendations will likely result in the accounting community meeting the congressional directive. The suggestions appear to be based on the authors' knowledge of personnel accounting operations associated with specific conflicts and do not take into consideration nuances connected with them.

Organizational Structure

The creation of a requirement for the missing persons accounting community to identify at least 200 individuals annually by 2015 has exposed significant turbulence within the current organizational structure of the accounting community. Many years of inept leadership with separate agendas and chains of command have led to a missing persons accounting community comprised of individual organizations instead of members of a team. The IDA conducted a review of organizational changes in 2006 that could improve the effectiveness and efficiency of the missing persons accounting community. This investigation resulted in three recommended organization changes for members of the community. The GAO was tasked by Congress to

investigate the community's overall ability to meet the new mandate. The GAO met this requirement by conducting a thorough review of accounting community policies and procedures, while also performing individual interviews. The results of these investigations will likely have a significant impact on the community's capability to reach 200 identifications by 2015.

In a 2006 examination titled, "Accounting Mission Organizational Study," Joglekar et al. (2006) authored a IDA report that identified and analyzed organizational changes that could improve the effectiveness and efficiency of the missing persons accounting community. The IDA study methodology included the use of extensive interviews and review of data related to the accounting mission. The IDA investigators evaluated each member organization's mission effectiveness using intermediate and bottom-line metrics they had identified.

The IDA investigation revealed there was no single agency with both the overall responsibility and the tasking authority for the accounting mission. Multiple lines of authority and funding have hindered the development of a single proponent of the community and have resulted in certain functional overlaps, notably between DPMO and JPAC. The study ultimately identified three re-organizational options: maintain current organizational structure with the acknowledgment that DPMO has the lead in the accounting effort, an expanded JPAC-like organization that consolidates all operational functions leaving only policy aspects to the Office of Secretary of Defense, and the creation of a new agency having a worldwide mandate for accounting (Joglekar et al. 2006, 6). The study also revealed there appears to be support from PACOM (JPAC parent command) for DPMO becoming the sole fiscal advocate for the missing persons accounting community.

On behalf of the GAO, Farrell (2013) authored the report of a performance audit taken from June 2012 to June 2013 of the challenges facing top-level leadership within the missing

persons accounting community. Congress directed this review and its purpose was to evaluate DOD's efforts to increase its capability and capacity to account for missing persons. To complete this review, Farrell and her staff examined applicable legislation related to DOD's missing persons accounting program. This material also included internal organizational documents and SOPs. Interviews were conducted with officials from the missing persons accounting community organizations, along with top-level leadership offices and others with an invested interest in personnel accounting.

The GAO report concluded that a fragmented organizational structure currently exists between members of the missing persons accounting community organizations, which in turn contribute to a lack of collaboration. Top-level leadership from the offices of the Under Secretary for Policy and the U.S. PACOM have been unable to mediate disagreements between DPMO and JPAC regarding roles and responsibilities, the development of a long term accounting community plan to meet 200 identifications annually by 2015, and overall communication among organizations. In addition, the study discovered there is no central personnel accounting authority and individual members of the missing persons accounting community belong to diverse parent organizations under different leadership. This lack of single authority creates confusion and disagreements when attempting to obtain or implement decisions without acquiring the approval from other members of the accounting community.

As part of the study, GAO officials administered a questionnaire to individual members of the missing persons accounting community. According to Farrell, the survey revealed "a lack of confidence about the current organizational structure among many community and DOD stakeholder organizations" (Farrell 2013, 45). In addition, the current accounting community

structure was not recommended as the most effective. The majority of members believed an alternate command structure would be more efficient.

The GAO performance audit provided three recommendations regarding the leadership challenges and organizational structure between members of the missing persons accounting community. First, the least desirable option would be to maintain the status quo. Second, would be to maintain the status quo while, adding a board of advisors from each member of the accounting community. The third option is to implement a single missing persons accounting leadership structure that incorporates DPMO, JPAC and other community members. The survey conducted resulted in multiple options, which have the ability to improve the community and help meet the identification goals set forth by Congress.

The GAO report to Congress and the IDA study did not include any obvious signs of biases in the findings or analysis other than the potential individual biases obtained during personal interviews. Those interviewed may have expressed partiality toward their respective organization, leadership or operations; however, collectively these individuals communicated a need for change within the community. Congress and DPMO assigning an outside office the responsibility of reviewing the missing persons accounting community and providing findings was a successful use of resources with very little room for prejudice or influence.

Funding Sources

Without a coordinated and consolidated fiscal plan, obtaining additional funding to meet the accounting-for goal set in the FY2010 National Defense Authorization Act is a significant challenge facing members of the missing persons accounting community. The GAO investigated accounting community funding issues in 2005 and again in 2013. The lack of DPMO oversight prior to 2005 created an environment where neither the Secretary of Defense nor Congress had

much knowledge about the activities of the organization or how DPMO spent the funds allocated to account for missing personnel. Brenda Farrell provided a statement to Congress in 2013 regarding the GAO investigation findings where she highlighted how the lack of a community-wide process to request and distribute funds significantly hindered the operational capability of DOD members assigned to account for missing persons. The GAO report to Congress identified recent funding issues for JPAC, DPMO, AFDIL, and casualty offices and their ability to meet 200 identifications by 2015 if additional resources are not made available.

In 2005, the GAO conducted an assessment to clarify DPMO personnel and funding needs. The study approved by Pickup (2005) was titled "Defense Management: Assessment Should Be Done to Clarify Defense Prisoner of War/Missing Personnel Office Personnel and Funding Needs." The scope and methodology for this study included identifying changes to the mission of DPMO from the organization's inception by interviewing officials throughout the missing persons accounting community and others with relative interest. The study discovered neither the Secretary of Defense nor the Congress "...have sufficient knowledge about how DPMO intends to accomplish its current missions or, if it is assigned new missions, how the office intends to apportion its resources" (Pickup 2005, 8). The organization last received a comprehensive needs assessment in 1998 by the Office of Secretary of Defense, which identified DOD fiscal constraints and recommended better use of already approved funding. This issue was compounded because at the time DOD failed to clarify the specific role and mission of DPMO.

As part of exploring challenges facing top-level leadership within the missing persons accounting community for the GAO, on August 1, 2013, Brenda Farrell (2013) provided a testimony before the Subcommittee on Military Personnel, Committee on Armed Services, U.S. House of Representatives. Within the statement given to the committee, she identified funding

issues experienced by members of the missing persons accounting community. This information was reported in response to a request by Congress to review the accounting community and evaluate DOD's efforts to increase its capability and capacity to account for missing persons. To complete this review, Farrell and her staff examined applicable legislation related to DOD's missing persons accounting program. This material also included internal organizational documents and SOPs. Interviews were conducted with officials from the missing persons accounting community organizations, along with top-level leadership offices and others with an invested interest in personnel accounting.

The GAO analysis indicated the lack of a community-wide process to allocate funds for members of the missing persons accounting community was a significant hindrance, which could affect the ability to reach 200 identifications annually by 2015. Each member of the community has its own specific process for requesting resources to support their own operations and these procedures are not integrated or coordinated between other members of the community. Farrell addresses the absence of a community-wide process that addresses resource needs, stating that “the accounting community will be challenged to justify the resources it needs to increase DOD's capability and capacity to account for at least 200 missing persons a year by 2015, and DOD's ability to achieve that required increase may be at risk” (Farrell – Testimony 2013, 15). Members of the missing persons accounting community belonging to diverse parent organizations contribute to a lack of coordination, communication and oversight needed to ensure appropriate funds are provided to meet the mission requirements. In addition, JPAC officials claim, “without the ability to hire additional personnel . . . JPAC will be very challenged to meet the growth in planned operations, which could jeopardize its ability to meet the accounting-for goal” (Farrell – Testimony 2013, 14). Receiving additional resources to support

the increased identification rate is a significant concern for members of the accounting community.

Individual missing persons accounting community-funding concerns were identified in Farrell's (2013) GAO report "Top-Level Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts." The study identified that the lack of a unified community-wide resources plan has resulted in individual organizations attempting to obtain additional funding through separate channels to support their own particular activities. JPAC, Marine Corps and Army casualty offices were successful in acquiring additional resources to support the increased identifications. According to Farrell, the budget requested would "provide JPAC with 253 additional personnel and \$312 million in additional funding over fiscal years 2012 through 2016" (Farrell 2013, 21-22). However, unplanned events such as a DOD civilian workforce cap, budget reductions, and furloughs associated with the government sequester interfered with the funding approval and placed the ability to increase identifications at risk (Farrell 2013, 26). DPMO, Navy casualty office, and AFDIL intended to request additional resources through their parent organizations to support the congressional mandate. These accounting community members told GAO investigators if they "did not receive additional funding, their ability to meet the accounting-for goal would be negatively affected" (Farrell 2013, 22). DPMO officials acknowledged in late 2012, they began to assess funding requirements needed to satisfy established goals set by Congress and, if necessary, would request additional funds during the FY2015-2019 budget process. A significant concern for the accounting community is the additional resources needed for AFDIL to meet the increased identification demand. AFDIL officials told GAO investigators that to fulfill this demand they would need to increase deoxyribonucleic acid (DNA) analyses from 1,300 to

approximately 2,600 specimens each year (Farrell 2013, 23). To achieve this goal, AFDIL would require additional personnel and equipment. AFDIL requested additional funds through the Army for FY2011-2012; however, the request was not approved.

The multiple GAO reports to Congress did not include any obvious signs of biases in the findings or analysis other than the potential individual biases obtained during personal interviews. Those interviewed may have expressed partiality toward their respective organization, leadership or operations; however, collectively these individuals communicated a need for additional resources to accomplish the assigned missions. Congress assigning the GAO the responsibility of reviewing the missing persons accounting community and providing findings was a successful use of resources with very little room for prejudice or influence.

Community-Wide Plan

The absence of a community-wide road map describing how the missing persons accounting community will reach 200 identifications by 2015 has become a significant obstacle and will likely impact the strategic planning required to accomplish the goals set by Congress. JPAC submitted a proposal in 2011, which identified the operational changes and increased resources needed to meet the intent of Congress. However, this plan failed to include resources or input for other members of the missing persons accounting community. Representing the GAO, in 2013 Brenda Farrell provided testimony to Congress in which she highlighted how the lack of a community-wide plan would likely become a complication for members of the accounting community. She discovered individual plans were developed, but were singularly focused, only addressing the needs of sole members of the community and failing to consider others with responsibility to account for the missing.

On August 2, 2011, the JPAC J38 published a five-year plan titled “JPAC 2015: JPAC’s five year plan and synchronization within the Department of Defense personnel accounting community.” The requirements and rationale for the organization's five-year plan were based on developing and resourcing the capacity and capability to sustain 200 identifications beginning in FY2015 in accordance with the FY2010 NDAA legislation. The methodology used to create this plan centered on a backwards-planning model beginning with the finalized identification.

According to the JPAC J38, this backward flow from identification consists of forensic analysis, field excavation operations, investigative operations and historical and records analysis (JPAC 2011, 2). Within its plan, JPAC acknowledges success involves the organization relying on other members of the missing persons accounting community and that extensive discussions with each member organization of the accounting community have taken place to solicit information regarding their response to the FY2010 NDAA legislation. However, JPAC claims, “[t]here has not been a coordinated Department of Defense Personnel Accounting Community exchange of information to set forth the requirements within the Department of Defense Personnel Accounting Community to respond to the legislation” (JPAC 2011, 9). Each organization has developed independent plans to achieve the accounted-for goal with little coordination between other members of the missing persons accounting community.

As part of exploring challenges facing top-level leadership within the missing persons accounting community for the GAO, on August 1, 2013, Brenda Farrell (2013) provided testimony before the Subcommittee on Military Personnel, Committee on Armed Services, U.S. House of Representatives. A portion of her statement focused on the lack of missing persons accounting community-wide planning to reach the congressional mandate. Farrell blames the inability to formulate a comprehensive plan on disputes and lack of coordination between DPMO

and JPAC. Both organizations developed competing plans to reach 200 identifications by 2015. However, neither plan incorporated the entire missing persons accounting community. In addition, the independent proposals called for an increased capability and capacity, but contrasted in regards to which organization would control the majority of this increase. Each individual plan favored the authors' organization and failed to consider the resource needs of other members of the accounting community. Farrell acknowledges that after being assessed by a DOD team, the dispute was eventually resolved and "DOD programmed more than \$312 million in proposed additional resources over fiscal years 2012 through 2016 in support of JPAC's plan" (Farrell-Testimony 2013, 13). JPAC's plan is centered on the capability to hire additional personnel and conduct additional operations to increase capacity with the allocated resources. Any potential problems effecting either the increased personnel or operations would have a significant impact on the ability for the missing persons accounting community to reach the accounted-for goal by 2015.

The impartial nature of the GAO study removed any room for favoritism; however, JPAC's plan to reach 200 identifications included significant partiality. JPAC implies in its proposed plan that the organization is the primary member of the missing persons accounting community assigned with personnel accounting. Given this persona, they developed a highly individualized plan requesting additional resources for JPAC without consulting others in the community. DPMO also created a competing proposal, though eventually this plan was not approved. The rivalry between JPAC and DPMO has become a further impediment that challenges the allocation of resources and will likely have a significant impact on the missing persons accounting community's ability to meet 200 identifications by 2015.

Summary

There is no doubt the missing persons accounting community must overcome significant challenges before they can meet a goal of 200 identifications by 2015 and maintain this rate for years beyond. The issues identified within the literature review are compounded by the recent embarrassing revelations and unflattering reports about JPAC and DPMO. This disclosure of information to the American public has exposed an environment of outdated, institutionalized thinking and behavior by those tasked with recovering the remains of missing service members. The impartial studies by organizations outside the accounting community discovered an environment where disagreements were common between agencies and leadership did nothing to correct the problems. Interviews with officials from the missing persons accounting community, along with top-level leadership offices and others with a vested interest in personnel accounting, disclosed significant modifications were needed to address structure and accounting community practices to meet an increased identification rate. The issues associated with doctrine, organizational structure, funding, and the lack of a strategic plan are now impacting the community's ability to accomplish the goals set forth by Congress. What is disturbing is that many of these same issues, as well as the recommendations to correct them, were identified years before the FY2010 NDAA legislation. It is obvious key members of the missing persons accounting community neglected these recommendations and chose to continue the status quo. Chapter 3 will discuss the research methodology used to prove or disprove the hypothesis.

CHAPTER 3: RESEARCH METHODOLOGY

Overview

The research methodology incorporated studies by investigators who were tasked with examining and making recommendations related to specific issues affecting the missing persons accounting community. A qualitative case study approach was selected to collect and analyze data for comparison against the several theories as they relate to the specific research topic. Research included the application of several different theoretical frameworks, to include chaos theory and a functionalist approach in an effort to explore the many different issues facing the accounting community's ability to reach 200 identifications by FY2015 and beyond. Content data collection was obtained by extracting information from government-sponsored studies, congressional legislation, peer reviewed papers, and organization memorandums. This chapter discusses the methodology used, research framework, data collection methods, and a summary of the analysis methods that were used.

Methodology

Qualitative research combining a case study approach and content analysis of documents was used to collect relevant data to examine themes and patterns related to the missing persons accounting community's ability to reach 200 annual identifications by FY2015 and beyond. Government-sponsored studies, congressional legislation, peer reviewed papers, and organization memorandums were analyzed to collect appropriate data applicable to the research topic. All of the government-sponsored case studies focusing on issues related to the missing persons accounting community incorporated interviews with officials from the primary missing persons accounting community organizations, along with top-level leadership offices and others with a vested interest in personnel accounting. In addition, examining the actions taken by

members of accounting community via memorandums issued following the implementation of FY2010 NDAA identification directives is critical to determining how the community plans to address these significant modifications to annual identification requirements.

Research Framework

This study's theoretical framework incorporated chaos theory and functionalist approach, while employing a comparative research method to analyze past research data and recent investigative results relevant to the missing persons accounting community. O'Connor's (1994) chaos theory and functionalist approach study were identified as foundational theoretical frameworks used to examine data related to national security. This lecture familiarized the reader with all aspects associated with theories, paradigms, frameworks, and approaches, and how they apply to the field of national security. The chaos theory applied to accounting community research will examine how past and current conditions effect long-term predictions about how the system will act. Incorporating a nationalistic examination using the functionalist approach will allow for the investigation of the psychological impact of returning the remains of lost service members and the decisions by congressional leaders and accounting community members, which have the ability to affect the desired outcome (O'Connor 1994).

O'Connor's (1994, 144) description and application of chaos theory is applicable to the examination of the actions taken by missing persons accounting community members and the possibility these steps will achieve the stated goal of 200 identifications annually by FY2015 and beyond. A critical concept of this theory is the ability to make good long-term predictions and examine in what way these predictions will impact how a system will act. In this case, the missing persons accounting community has set expectations about policy, organizational structure, funding, the lack of a community-wide plan, and issues associated with roles and

responsibilities. The community as a whole has determined these predictions complicate and prevent the accounting community's ability to fulfill the recently enacted congressional legislation.

The chaos theory includes the study of the complex missing persons accounting community and the multiple interacting components comprising a system that addresses all aspects of DOD missing persons from past conflicts. The complexity of this system and the lack of congressional and DOD oversight has allowed disorder to become common practice between the primary members of the community (DPMO and JPAC), which in turn impacts the operations and funding for other segments of the community. Unfortunately, the missing persons accounting community failed to learn from its own past mistakes and did not incorporate recommendations from previous outside organizational studies. O'Connor identifies "strange attractors" as forces that trigger instability within the heart of the system, which identify and in some cases intensify dysfunction (O'Connor 1994, 146). In the case of the missing persons accounting community, the FY2010 legislation implementing an annual identification rate of 200 and the recent disclosure of improper personnel accounting procedures became the "strange attractors" that brought many of the dysfunctional internal issues to the attention of the American public. These forces generated congressional interest and studies into the policies and procedures associated with personnel accounting and the issues affecting the community's ability to meet congressional intent.

Traditionally the functionalist approach is used to study international organizations within global politics; however, this method is also appropriate to provide a framework while investigating issues facing the missing persons accounting community. The international reach of personnel accounting, the critical components of the accounting community, and the mission

associated with human welfare makes the functionalist approach ideal. Common needs unite people and organizations. In the case of personnel accounting, each component of the community should strive to account for all missing service members from past conflicts. Unfortunately, examinations have revealed internal disputes have become distractors that significantly hampered critical needs and important tasks for members of the community to effectively account for the large numbers of missing service members.

O'Connor (1994, 150) identifies an international economics term known as "functional spillover," which describes the psychological implications of an interdependent system regulating itself. For many years, the missing persons accounting community operated in a "functional spillover" role due to the failure of Congress and DOD to provide oversight into the critical policies and procedures associated with personnel accounting. The interdependent personnel accounting system developed negative feedback loops that transformed into an environment of rival agendas competing for resources to accomplish the same goal. The lack of assigning one agency with the responsibility to provide direction to other members of the community allowed the two primary agencies, DPMO and JPAC, to operate as independent organizations within the system complicating many of the internal issues.

Testing the hypothesis was accomplished by analyzing data from previous government studies legislation, papers, and internal memorandums to determine how the FY2010 NDAA will affect the missing persons accounting community. Relevant data associated with accounting community policy, organizational structure, funding, community-wide plans, and roles and responsibilities were analyzed to determine the overall impact on the congressional legislation and the community's ability to reach and sustain this goal. The data exposed issues with the organizational structure of the accounting community and how this fragmented structure led to

additional problems with policy, funding, and future planning. Without a complete understanding of the internal issues facing members of the missing persons accounting community, a determination cannot be made on whether the community can effectively meet the annual goals set by Congress. The research question, hypothesis, and variables are:

Research Question: Why is the missing persons accounting community not capable of meeting the FY2010 NDA requirement that directs the DOD to ensure at least 200 missing persons are accounted for under the program annually?

Hypothesis: If the missing persons accounting community is capable of meeting the FY2010 NDAA requirement to account for at least 200 missing persons annually, then the Act will greatly influence the community's accomplishments and initial accounting results, making it unlikely to fulfill this obligation in later years.

Dependent Variables: Policy, organizational structure, funding, community-wide plans, and roles and responsibilities.

Independent Variable: Ability for the missing persons accounting community to fulfill the recently enacted congressional legislation.

Data Collection Methods

The research methodology for this study will be primarily focused on content data analysis associated with the missing persons accounting community. This examination will attempt to discover similarities and differences between data collected from government-sponsored studies, congressional legislation, peer reviewed papers, and organization memorandums. The variables – policy, organizational structure, funding, community-wide plans, and roles and responsibilities – will be extracted and interpreted from the data sources and aligned with chaos theory and functionalist approach because of their structure and ability to assess obtained content. In “Top-Level Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts,” Farrell (2013) delivers a report to Congress highlighting the inability to implement guidance has contributed to different policy interpretations, discord, and a lack of collaboration and friction among community

members likely having an effect on reaching the established annual identification goal. The author uses aspects of chaos theory to frame her argument by providing specific examples of how disorder has hampered the ability to make long-term strategies and failure to assess how these strategies would impact the entire missing persons accounting community. However, comparing and analyzing this type of data with the recent actions taken by members of the accounting community will identify if the individual organizations are changing practices and attitudes to achieve a common goal.

Summary

A collection of data from multiple government-sponsored studies identified similar conclusions on the overall efficiency of the missing persons accounting community. Obtaining information through content data analysis enabled the researcher to compare its relevance to theoretical frameworks, including chaos theory and the functionalist approach. Many studies explore inefficiencies within the missing persons accounting community, yet fail to specifically apply a theory to test the validity of their findings. This qualitative case study will seek to fill the gap in the research by applying two different theoretical frameworks to content data analysis obtained through past examinations to test the hypothesis. The next chapter identifies the results of the collection and analysis of data, answers the research question, and tests the hypothesis.

CHAPTER 4: FINDINGS AND ANALYSIS

Overview

The accounting community has begun to take measures to increase its capacity and capability to account for 200 missing service members annually by FY2015. However, the findings and analysis resulting from the in-depth examination of the missing persons accounting community prove the hypothesis: *If the missing persons accounting community is capable of meeting the FY2010 NDAA requirement to account for at least 200 missing persons annually, then the act will greatly influence the community's accomplishments and initial accounting results, making it unlikely to fulfill this obligation in later years.*

This chapter examines the details pertaining to the research question: Why is the missing persons accounting community not capable of meeting the FY2010 NDAA requirement that directs the DOD to ensure at least 200 missing persons are accounted for under the program annually? Data analysis derived from a qualitative case study approach shows the inability to coordinate between agencies, in addition to a lack of clear guidance, prevented the accounting community from effectively developing a comprehensive near and long-term plan to ensure the identification of at least 200 missing service members by FY2015 and beyond. Five critical accounting community variables - policy, organizational structure, funding, a community-wide plan, and roles and responsibilities – were analyzed to determine their overall impact on the ability of those tasked with accounting for missing service members to increase the capacity and capability to reach 200 identifications by FY2015 and to meet additional future increases. Numerous documents and several case studies associated with the missing persons accounting community were analyzed to generate findings, as well as to determine what influences exist that might impact the ability to reach 200 identifications by FY2015 and beyond. A thorough review

of content was performed on the specific congressional legislation that changed the strategic direction and expectations of the accounting community. Government authorized research studies pertaining to particular POW/MIA accounting issues were conducted by the GAO (2005, 2015) and IDA (2006, 2009).

An examination of this historical case study research, which often incorporated interviews with members of the accounting community, provided significant insight into past community issues, as well as the measures agencies did or did not take to correct them. Testimony to Congress explaining the status of affairs within the missing persons accounting community by Cole (2014), Ferrell (2013), and DPMO and JPAC leadership provided valuable information concerning past accounting community activities, investigation results, and future measures identified to correct deficiencies. A review of internal memorandums and documents revealed critical planning actions by members of the accounting community intended to meet the congressional mandate of 200 identifications by FY2015 and beyond. Media articles discussed the actions taken by the DOD to correct long-standing issues with the POW/MIA accounting community and documented comments by congressional leaders regarding the status of accounting affairs. DOD directives were examined to determine their ability to help or hinder the accounting community's ability to reach 200 identifications by FY2015.

The incorporation of chaos theory and functionalist approach into a theoretical framework helped guide both an examination of data and triangulation while developing the findings and analysis. The past and current issues facing the missing persons accounting community policies and funding were examined with a chaos theory framework. Applying this theory to the research uncovered a lack of cooperation between members of the POW/MIA

accounting community, which led to its inability to enact new policies or develop a combined budget proposal to support the increase in annual identification numbers by FY2015.

The functionalist approach was employed while investigating organizational structure, community-wide planning, and roles and responsibilities. Specifically, this approach incorporated the concept “functional spillover” when assessing the missing persons accounting community actions following the passage of Section 541 of the 2010 NDAA. It was discovered the lack of cooperation between DPMO and JPAC led to community-wide dysfunction, independent operating agencies, and an inability to develop a near- and long-term plan to reach at least 200 identifications annually by FY2015 and beyond.

Policy

The missing person accounting community’s ability to considerably increase the number of annual identifications has been obstructed by inefficient and nonexistent policies and procedures. Applying the chaos theory to accounting community policy research reveals both internal and external participants familiar with the nuances associated with POW/MIA issues who recognized the challenges of meeting the congressional goal of 200 annual identifications. To meet this goal, modifications to procedures to increase the number of identifications were recommended or implemented. However, current policies directed at the accounting community would likely impede the POW/MIA members’ capability and capacity to reach 200 identifications by FY2015.

An examination of the 2010 NDAA legislation shows that Congress failed to authorize a study reviewing the accounting community policies and procedures prior to implementing the dramatic increase in annual identifications. Congress did not take into consideration how this change would impact the overall POW/MIA system. Those who understand or have studied the

accounting community had previously made predictions as to the feasibility of increasing the number of annual identifications. Nonetheless, the policies related to DNA matching, disinterment, and information sharing will have a notable influence on the long-term capability of the accounting community to reach and maintain the annual identification numbers now dictated by law.

NDAA Legislation

Within the 2010 NDAA legislation, Congress directed the Secretary of Defense to make dramatic changes to accounting policy by increasing the number of accounted-for missing persons to 200 annually beginning with FY2015. The Secretary of Defense, members of the accounting community, and others question how Congress came up with the number 200.

According to data provided by JPAC, the accounting community only averaged 74 annual identifications from FY2009 to FY2013 (JPAC 2014). Raising the number to 200 would be a 170 percent increase in the annual identification rate for the missing persons accounting community. Was this truly an achievable goal or was Congress, perhaps, intending for the Secretary of Defense and the accounting community to fail?

Veterans groups, the League of Families, and concerned citizens have lobbied congressional members for years to do more to account for the large number of missing service members from past conflicts. It is possible members of Congress finally felt the need to address this sensitive and personal issue by making dramatic changes. What is confusing, however, is that only after Congress enacted the legislation did they authorize the GAO to conduct a study on the missing persons accounting community. This appears to indicate that members of Congress and their staffs had little, if any, data to analyze prior to increasing the annual identification rate. In this situation, it is evident that Congress and their staffers failed to employ the chaos theory or

any other analytical framework used to examine how past and current accounting community conditions effect the long-term predictions and accounting goals prior to authorizing changes to POW/MIA policy. It may never be known how or why Congress chose the number 200, but the significance of this number will have a tremendous impact on the missing persons accounting community and its ability to meet this mandated goal.

The 2010 NDAA legislation for the missing persons accounting community specifically directs the Secretary of Defense to implement a program that provides “funds, personnel, and resources” determined appropriate to increase the “capability and capacity” to account for missing persons (NDAA 2009, 2298). The key terms within this law are: capability and capacity. According to standard definitions, both words are associated with power and ability (*Oxford Dictionary* 2014). Using these words in the specific guidance to the Secretary of Defense implies recognition that the missing persons accounting community likely did not have the power or ability to dramatically increase their annual identifications from an average of 74 to 200 annually. Of specific note, the Secretary of Defense was directed to significantly increase the number of annual identifications; however, those providing the direction failed to identify if additional resources would be provided to the DOD and members of the accounting community to fulfill this new obligation.

This raises the question of how effective the Secretary of Defense can be increasing the capacity and capability to account for missing persons during a period of dwindling budgets and higher priority overseas contingency operations. The mandated policy change for the accounting community, without additional allocation of substantial funding, will likely impact the DOD budget forecast for members of the accounting community for the coming years.

To make matters worse for the accounting community, the additions and supplemental views to the 2010 NDAA included two modifications. First, the policy required the Secretary of Defense to increase the number of annual identifications to “350 by fiscal year 2020” (NDAA 2010, 323-324). As with the original goal of 200 annual identifications, it is difficult to determine how or why Congress chose to increase by 75 percent the number of identifications by FY2020. Taking into account the 2009-2013 identification average of 74, this would be a dramatic increase of 372 percent in less than 10 years. Again, the actions by Congress raise the question: was this truly an achievable goal or was Congress setting up the Secretary of Defense and the accounting community to fail?

Among the additional requirements, the Secretary of Defense was required to “establish a personnel file for each unaccounted person” (NDAA 2010, 323-324). The biggest challenge for the accounting community is establishing personnel files for each of the World War II losses. In many cases, little information is known and those with first-hand knowledge are now deceased. The majority of these files would likely contain little information related to the actual loss. However, the legislation failed to specifically identify what must be included, leading to ambiguity into what determines a missing person’s loss file. In addition, the NDAA does not specify if the files must be digital or hard copy.

Increasing Identification Rates

The capability of the missing persons accounting community to increase the rate of annual identifications and maintain this rate for the foreseeable future depends heavily on the actions of those who write policy governing the program. Expanding the operations of the accounting community to include missing persons from WWII has created significant identification challenges for the JPAC-CIL. Disinterment of suspected missing service member

remains from national cemeteries has become a controversial policy issue and a process the accounting community will likely attempt to employ when reaching the goal of 200 identifications annually.

The identification of obtained remains is a complicated procedure with policy implications and is only successful by matching DNA from missing service member remains and those taken from family members, known as family reference samples (FRS). Graham et al. (2009) writing for the IDA produced a 2009 study titled, *Assessment of DoD's Central Identification Lab and the Feasibility of Increasing Identification Rates*. The authors of this examination stated, “[t]he lack of FRSs for all relevant unaccounted-for cases and inefficiencies in the process for collecting such data comprise the single greatest barrier to progress in increasing the current identification rate” (Graham et al. 2009, S-2).

The inability to obtain quality FRSs for WWII and Korean War unaccounted-for personnel will significantly hamper the missing person accounting community's capability to identify 200 service members annually. To make the situation worse, according to Cole (2013), [t]he fundamental, chronic problem that continues to plague JPAC concerns the low quantity and marginal quality of remains coming into the JPAC-CIL” (Cole 2013, 5). The low quantity and marginal quality of remains, combined with the little number of comparable FRSs, creates a situation in which it can be difficult, if not impossible, to correctly identify a segment of the remains collected from suspected missing service members. Cole goes on to explain that, “[i]n order to produce 200 identifications per year from accessions [biological or material evidence received by the CIL] obtained from field activities, a minimum of 250 sets of high-quality human remains should be accessioned by the JPAC-CIL per year” (Cole 2013, 5, JPAC 2014).

Modifications to POW/MIA accounting community policy related to FRS collection and identification of remains will be needed to allow the community to reach and maintain the goals set forth by Congress. DOD should provide instructions to the accounting community that clarifies roles and responsibilities related to FRS collection/outreach and implements measures to expand the program. One such example would be to ensure the collection of a quality FRS for each missing service member from WWII to the Vietnam War. DOD policy should also be reevaluated to ensure the missing persons accounting community is placing their attention on the locations and/or conflicts that would produce the largest number of high-quality human remains.

Disinterment of unknown service member remains from the National Memorial Cemetery of the Pacific (NMCP), known as “Punchbowl,” is a controversial DOD policy and yet a method JPAC will likely use to meet 200 annual identifications by FY2015 and beyond. According to JPAC, “there are more than 2,900 unknown burials at the NMCP from the Korean War and World War II; some caskets may contain commingled remains. Since 1984, 39 caskets have been exhumed and 39 individuals have been identified” (JPAC 2014). In 2013, Cole provided a statement to the House Armed Services Committee Military Personnel Subcommittee where he claimed JPAC-CIL was “on track to make approximately 30 identifications per year from the disinterment of Korean War unknowns” from the NMCP (Cole 2013, 6).

The disinterment of remains from the Punchbowl has become a very contentious issue between JPAC, elements within DOD, and lobbyists. Many believe this is “hallowed ground” and the graves of unknown service members should not be disturbed. Wong (2005) describes a situation where the family of WWII-era soldier buried in a French cemetery lobbied to return his remains. According to Wong, the Army denied this request and an official stated, “[i]f I make one exception to this policy, I’ll make 80,000 exceptions” (Wong 2005, 601). However, Cole

and others at JPAC do not agree and indicate that the interference with the DOD policy to disinter remains creates “confusion, introduces needless complexity, and drags out the decision-making process unnecessarily” (Cole 2013, 7). In addition, Cole states, “[w]ere it not for this interference, the number of identifications from disinterments could be increased considerably” (Cole 2013, 7).

It has become evident that JPAC’s near-to-long term strategy includes the disinterment of remains from the Punchbowl to help fulfill the congressionally directed 200 identifications annually. It is likely a number of caskets will be removed from the cemetery each year and the remains turned over to the CIL and eventually AFDIL for identification. These remains would likely augment the numbers obtained from other worldwide locations. It is also possible JPAC could “hold on” to the remains and only present them as identified when they require additional identifications to reach the annual requirement. Any interference with the DOD policy to disinter remains from the Punchbowl and other cemeteries would be considered by JPAC to be a significant obstacle and could affect the missing persons accounting community’s ability to reach 200 identifications annually.

However, it can be argued that Congress did not intend for the accounting community to disinter remains from cemeteries to make the annual identification numbers. A focus on disinterring remains from cemeteries takes valuable resources and time away from researching, locating, and excavating remains from battlefields throughout the world. If this were to occur, veterans groups, family members, and concerned citizens would likely address their concerns to Congress in an attempt to change the DOD policy. This could place elected representatives in an awkward position by setting the identification goals for the accounting community and then

being pressured to place restrictions on the methods the community can obtain remains for identification.

Information Sharing

A significant challenge for the missing persons accounting community will be implementing the congressional policy guidance directing the Secretary of Defense to establish a personnel file for each unaccounted-for service member. An implied aspect of this statement is that the information collected on unaccounted-for persons would be shared with the members of the accounting community. However, according to DPMO, “neither the Military Departments nor Defense Agencies have a single system that organizes, tracks, and disseminates Personnel Accounting (PA) data across the PA community” (Sydow et al. n.d.). In addition, according to the 2013 GAO investigation, “the accounting community has not yet established a personnel file for all persons unaccounted-for, as required by statute” (Farrell 2013, 41).

At present the accounting community uses multiple database systems and websites individually within multiple commands and agencies working in the accounting field to conduct research and analysis, recovery planning, and policy development in support of the POW/MIA accounting mission. The sharing of mission-related data (such as intelligence, research, analysis, communications, policy positions etc.) is a necessary function among the accounting community and must be accomplished to support the goal of reaching 200 identifications annually.

Complicating the spread of information between community members, DPMO acknowledges the agency uses SCRUB for Vietnam War cases, JPAC uses CARIS to a great extent for Korean War data, JPAC-CIL uses ARC-GIS for site and site material mapping, and AFDIL's family reference database covers all wars (Sydow et al. n.d.). Although these programs and websites allow a limited number of researchers to manipulate and edit data, and allow a

slightly wider audience to view data, they are not designed to facilitate knowledge exchange and data sharing between a wider community of users.

The lack of a central missing service member database will impede the long-term ability for the accounting community to meet the established annual identification numbers set by Congress in the 2010 NDAA. To help support the goal of 200 identifications annually, policy guidance should be clarified to direct the manner in which personnel files for each unaccounted-for person should be maintained. In addition, information sharing between members of the accounting community needs to be emphasized. The intent should be to create an efficient and cost-effective transition from the current compartmented, standalone databases and local access only websites to a community-wide system that allows remote viewing of missing person related data. The system should interface with all sites and databases supporting the accounting community mission. Daily replication of this information to system accessible servers is adequate, and security measures should be put in place on the network to safeguard information as required.

Organizational Structure

The inability to establish a clear, centralized authority directing and representing all members of the missing persons accounting community has contributed to a lack of organization, dysfunction, and distrust. After a thorough review of the missing persons accounting community, the GAO concluded, “DoD’s capability and capacity to accomplish its missing persons accounting mission is being undermined by long-standing leadership weaknesses and a fragmented organizational structure” (Ferrell 2013).

Apply the term “functional spillover” to the past actions of members of the accounting community and what is revealed are independent personnel accounting systems that developed

negative feedback loops. This, in turn, transformed the community into an environment of rival agendas competing for resources to accomplish the same goal. For years these agencies recognized the need to reorganize, yet chose to maintain their fragmented organizational structure to protect their own interest and resources. The Secretary of Defense decided recently to make changes to the community, only after the revelation of inappropriate policies and procedures and the pressure to identify 200 missing persons annually. Unfortunately, the inability to establish a central authority for POW/MIA issues shortly after the 2010 NDAA legislation will likely hinder the community's ability to reach to goal of 200 by FY2015.

Examinations

A review of several past examinations of the missing persons accounting community show the failure of its members to implement multiple recommendations to enact changes to the organizational structure prior to the increase in annual identification rates. Ferrell (2013) identified in the GAO report to Congress titled "Top-Level Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts" the goal contained within the draft 2005 DPMO strategic plan to implement an organizational structure that would "unify missing persons accounting efforts" (Ferrell 2013, 44). This action would have given DPMO control over the entire missing person accounting community and all activities associated with the recovery of missing DOD members. Ultimately, after agency disagreements the draft charter was eventually revised. The language concerning DPMO's control over the accounting community was removed in the final approved strategic plan.

One year after DPMO proposed its updated strategic goal, an IDA study recommended the accounting community acknowledge DPMO as the leader in the accounting effort (Joglekar et al. 2006, 6). The 2006 IDA examination showed that, in most cases, the coordination and

communication lines were informal relationships that were developed by members of the various organizations to facilitate daily business and mission accomplishment. The success of this model required each organization to be willing to subordinate its own interests in favor of the collective performance of the accounting community. The IDA investigative team discovered that although DPMO was designated as the single organization responsible for the mission, it lacked the overall authority and the budget to guide the entire mission.

Furthermore, the Deputy Secretary of Defense included reorganization as a possible option within a 2009 memo to DPMO discussing preparations to increase the number of annual identifications ahead of the 2010 NDAA requirement (Ferrell 2013, 44). The inability to assign one agency as the primary POW/MIA agency has created multiple lines of authority that have not allowed the development of a clear agenda for the POW/MIA accounting mission, nor has it provided a single voice that could effectively speak for the community.

From its inception, the missing persons accounting community has operated in a functional spillover manner, basically regulating itself with very minimal oversight from DOD or Congress. It is hard to imagine how members of the accounting community could seemingly ignore studies and recommendations on how to improve their organizational structure. It appears much of the disagreement is centered on the appointment of one particular agency being tasked to oversee the accounting mission. The 2013 GAO study of the accounting community authored by Ferrell (2013) concluded:

[u]ntil the Secretary of Defense ensures that activities associated with the accounting mission are efficiently and effectively carried out with unity of command and effort, the inefficient and potentially avoidable overlap and disagreements among the community members may continue, and recovery operations could be hindered by unexpected operational concerns and a lack of standard procedures (Ferrell 2013, 47).

It was discovered during the review of literature that, prior to 2014, neither Congress nor DOD made any attempted to resolve this lack of cooperation between members of the accounting community. The inability to provide oversight allowed mismanagement and distrust to flourish throughout key organizations for many years. Applying the DPMO, GAO and DOD advice to modify the organizational structure well in advance of the 2010 NDAA increase in annual identifications could have established a strong foundation and the right conditions to result in a substantial increase in identifications.

Consolidated Accounting Community

Under pressure from Congress, media, veterans groups, and concerned citizens, on March 31, 2014, Secretary of Defense Chuck Hagel ordered a consolidation of the missing persons accounting community. This directive will have a significant long-term impact on the ability of the impacted agencies to collectively reach 200 annual identifications.

The Pentagon was forced to take action after a recent GAO review discovered the system to account for missing service members was inefficient and dysfunctional. In addition, the report concluded interagency rivalries interfered with the overall recovery mission. Harper (2014) wrote the DOD plan was to “consolidate all Defense Department assets into a single, more accountable entity that will manage all personnel accounting resources, research and operations” (Harper 2014). This move by the Secretary of Defense came after intense criticism following the recent disclosure of improper procedures by agencies tasked to account for the remains of missing service members. Tilghman (2013) claims in modifying the current organization structure the Pentagon “will eliminate the existing Hawaii-based Joint POW-MIA Accounting Command, or JPAC, which according to an internal review was rife with mismanagement, waste, and incompetence” (Tilghman 2013). This action would remove JPAC from under

PACOM and align the agency under others in the accounting community. This consolidation of missing persons accounting community agencies will create a single organization, based out of the Pentagon, to oversee the entire worldwide POW/MIA mission. Hagel asserted, “[b]y consolidating functions, we will resolve issues of duplication and inefficiency and build a stronger, more transparent and more responsive organization” (Simeone 2013).

As of late 2014, the plan for reorganization was still being refined and no specific timeline was set for the establishment of the new combined POW/MIA organization.

The consolidation of all agencies tasked with accounting for missing service members is a step in the right direction. However, this action should have been accomplished years in advance of setting the FY2015 congressional goal of 200 annual identifications. The newly created organization will need to overcome “outdated, institutionalized thinking and behavior,” something that has developed into a functional spillover situation and has plagued the primary agencies since their inception (Simeone 2013).

A number of questions remain unanswered when examining the inner workings of the accounting community. Why did it take public disclosure of improper accounting activities to spur the DOD to take reorganization action? Why did the DOD or Congress not initiate a structural change to the missing persons accounting community after examinations in 2005 and 2006 recommended one streamlined organization to oversee the recovery mission?

It can be argued that if the recommendations were implemented following the GAO and IDA investigations, identifications may have increased and there may not have been a need for Congress to enact legislation raising the number of annual identifications. Not having a single point of oversight within the missing persons accounting community organization before 2015 will likely be a significant challenge and have a long-term impact on the community’s inability

to identify 200 missing persons on an annual basis. Leaders of the newly created organization will need to address historical biases that have existed for years between those assigned to different organizations. The organizations can be modified to fall under a new chain of command; however, to be successful employees must remove their differences and work together as a team to accomplish the mission. This has been an issue that has afflicted the missing persons accounting community from its beginning and will continue unless specifically recognized, addressed and resolved.

Funding

In the wake of the FY2010 NDAA approval, the inability of the missing persons accounting community to formulate a combined, collaborative budget proposal will have a detrimental impact on the community's ability to meet the goal of 200 annual identifications by FY2015. Applying the chaos theory, past decisions by individual agencies failed to result in accurate long-term predictions of the funding requirements to meet the accounting-for goal. Due to a lack of coordination and an agency-centric mentality, members of the accounting community missed the opportunity to obtain additional funding to support an increased capability and capacity prior to 2015. Additionally, the lack of progress after receiving additional funds over the past several years is an issue recognized by senior accounting community officials and has become a point of contention with Senate members.

Past Funding

The allocation of previous funding for the missing persons accounting community does not support the capability or capacity to increase the annual identification rate to 200. For a historical perspective, the combined accounting community budget from 2009-12 provided enough resources to obtain an average of 78 identifications annually for the four year period.

Using numbers obtained by Farrell during the 2012-13 GAO investigation of the missing persons accounting community, those agencies responsible to account for missing DOD service members received a total of \$419.79 million from between 2009 and 2012 (Farrell 2013). An average of \$104.9 million was dispersed throughout the accounting community per year.

According to annual identification numbers provided to ProPublica from JPAC, the accounting community made 313 identifications between 2009 and 2012 (McCloskey 2014). Analyzing the budget data and identifications shows the missing persons accounting community spent approximately \$1.3 million for each service member identified from 2009 to 2012.

The disparity between the relatively large amount of money provided to the personnel accounting community and no significant increase in annual identifications for the four year period ending with FY2012 raises questions about the community's ability to reach 200 identifications by FY2015. Analysis of past missing persons accounting community funding clearly indicates the agencies were not in a financial position to significantly increase the number of annual identifications in the near future. Section 541 of the FY2010 NDAA stated the necessity to "provide such funds" as considered appropriate by the Secretary of Defense to increase the capability and capacity of the accounting community (NDAA 2009, 2298-2299).

The inability of the accounting community to forecast and receive the needed funds from the DOD to increase the number of annual identifications is likely to have an impact meeting the goal of 200 identifications by FY2015. To be successful, the joint community should have analyzed the budget situation following the passage of the 2010 legislation and recommended gradual increases that support congressional intent. The lack of DOD oversight during the period from 2009 to 2012 likely contributed to the failure of the accounting community to formulate a comprehensive plan that will effectively increase the number of annual identifications. In

addition, the DOD must take into consideration the previous community budgets and approve a future budget increase that realistically provides an opportunity for the accounting community to reach 200 identifications each year.

Different Funding Proposals

At the time the GAO examined the accounting community (2012-2013), there was no coordinated or combined POW/MIA budget proposal submitted to the DOD. Instead, each individual member of the accounting community attempted to receive funds from their higher-level agency. Farrell (2013) identified the complexity of this issue when she concluded:

Until DOD finalizes a community-wide plan that addresses the resource needs of community members...the accounting community will be challenged to justify the resources it needs to increase DOD's capability and capacity to account for at least 200 missing persons a year by 2015 (Farrell 2013, 24-25).

DPMO, the Navy, and the AFDIL recognize the importance of receiving additional funds to support the increased workload. Interviews with officials from these agencies revealed "if they did not receive additional funding, their ability to meet the accounting-for goal would be negatively affected" (Farrell 2013, 22).

All of these organizations planned to submit individual requests for additional funds through the DOD budget process. Following the disapproval of DPMO's FY2010 proposed plan to increase resources to address the accounting-for goal, the agency intended to reassess its funding requirements and intended to submit a new proposal for FY2015-19. The Navy Casualty Office requested additional funding each year since the legislation increasing the accounting-for goal was established. According to GAO interviews, the office had yet to receive any additional funds from the Navy (Farrell 2013, 23). AFDIL submitted a request to the Army for additional

personnel and funds for FY2015-19. However, officials told GAO investigators the request was “still under consideration by the Army” (Farrell 2013, 23).

JPAC’s budget request funding the agency from FY2012-16 was the only plan integrated into the overall FY2010 DOD budget proposal and eventually approved. This accepted budget would provide JPAC with \$312 million for the four year period (Farrell 2013, 21-22). The funding breaks down to \$78 million per year to support JPAC operations, which sets the conditions and provides the capability and capacity to eventually make the 200 annual identification goal by FY2015. According to data provided to McCloskey by JPAC, the agency received \$54 million for FY2009 and made 105 identifications. In FY2012, JPAC received \$95.7 million from the DOD, which lead to only 80 identifications (McCloskey 2014). The inability to significantly increase the number of annual identifications in 2012 after being awarded a substantial growth in funds raises concerns on the JPAC near- and long-term plan to meet 200 identifications by FY2015.

No one missing person accounting community agency can operate individually and be successful reaching the 200 annual identifications by FY2015. Describing the interconnection and complexity of accounting community members, officials from AFDIL told GAO investigators, “unless additional resources are approved, the laboratory will be unable to meet increased demand, creating a bottleneck in JPAC’s ability to meet the increased number of identifications” (Farrell 2013, 23). It is obvious JPAC failed to account for this consideration when they submitted their budget proposal and received requested funds for only JPAC in 2010. The inability to obtain additional funds for partner agencies will likely affect the overall community’s ability to obtain the congressionally mandated goal by FY2015.

Future Funding Request

On August 1, 2013, the Senate Committee on Governmental Affairs held a hearing examining the mismanagement of POW/MIA accounting. In response to a question from Senator Kelly Ayotte, DPMO Secretary W. Montague Winfield and JPAC Commander Major General Kelly McKeague explained to the committee the DOD requested a total of \$150.3 million to fund the accounting community for FY2014 (Winfield and McKeague 2013). For the first time, this budget proposal included all members of the accounting community. According to Shane (2013), during this same hearing Major General McKeague said, “2015 was likely unrealistic, due to funding restrictions and the complexity of recovery operations.” He said a target of 125 a year by 2018 was more feasible (Shane 2013). Obviously his comments got the attention of Senators who attended the hearing. In response, Senator Claire McCaskill told the senior accounting community members present, “[i]f you don’t show results, the money will go away...[t]hat’s the reality of the financial situation today” (Shane 2013).

Receiving \$150.3 million in funds to support the accounting community’s requirement to reach 200 identifications is a step in the right direction. However, it may not be sufficient to make the goal. Ferrell’s GAO investigation revealed the POW/MIA mission was provided a budget from the DOD of \$132.02 million for FY2012 (Ferrell 2013). During this same year, the accounting community identified 80 missing service members (McCloskey 2014).

Given the dysfunction within the accounting community, it would be difficult for them to resolve many of the identified issues and problems in order to meet the goal of 200 annual identifications by 2015. The additional \$18.28 million in funds from FY2012 to FY2014 is a relatively insignificant amount and the accounting community has yet to show progress in raising the number of annual identifications. It would be difficult to believe the community could make

enough progress to go from 80 identifications in 2012 to 200 identifications in 2015 with an increase of annual funding under \$20 million. It is clear senior accounting community officials recognize this issue; a lower number of identifications in the near-term and additional years to meet this goal is a more realistic scenario for all involved.

Community-Wide Plan

The missing persons accounting community will not likely meet the congressionally mandated goal of 200 annual identifications by FY2015 due to its inability to develop an all-encompassing strategy. Applying the functionalist approach to the research regarding the lack of a community-wide plan reveals independent agencies, specifically DPMO and JPAC, who unilaterally developed competing strategies without included the resources of other community members. To be effective, this interdependent system relies on the full capabilities of each unique accounting community member agency. The actions of DPMO and JPAC demonstrate these organizations attempted to undercut not only each other, but also the community as a whole, and failed to set aside disagreements for a common goal. JPAC's five-year plan included a strategy to meet 200 identifications by FY2015; however, JPAC did not incorporate or consult with other members of the community. Two years after Congress passed the 2010 NDAA legislation adding annual identification requirements to the accounting community; the GAO discovered no community-wide plan had been finalized to meet this intent.

JPAC Plan

In 2011, JPAC published a five-year plan detailing how the agency would increase the number of identifications to 200 annually by FY2015 in accordance with Section 541 of the FY2010 NDAA. This strategy was developed by JPAC with little, if any, input from other

members of the missing persons accounting community. To reach the 200 identification goal by FY2015, the plan concluded:

- (1) The CIL must have a substantial increase in remains accessions beginning in mid-year FY13 to accommodate the forensics processes;
- (2) Recovery missions must surge in FY13 in order to add accession remains into the CIL to support 200 identifications by 2015;
- (3) Investigative missions must surge in FY12 in order to maintain a sufficient population of WWII recoverable cases on JPAC's Master Excavation List (JPAC 2011, 3).

JPAC acknowledged the success of this approach required an explanation of two key assumptions. First, per DPMO guidance, no conflict or area will receive a reduction in the current level of effort. Second, identifications from the backlog of remains in the laboratory will diminish over time (JPAC 2011, 3). It was discovered in this plan JPAC considers a "normal identification as one in which the CIL establishes an identification within 3 years of a recovery mission" (JPAC 2011, 3). Given these expectations, JPAC predicted 33 "normal identifications" in FY2015 as a result of pre-planned recovery operations and those accessions already in the laboratory. To meet the remaining 167 identifications, JPAC must develop a longer-term strategy for additional recovery operations (JPAC 2011, 3).

Forward planning is a critical process when attempting to increase the number of identifications. In almost every situation, from discovery of a suspected remains site to identification of a missing service member the amount of time can average three to five years. JPAC indicates excavation missions should take place at least one year before remains are identified within the laboratory. Developing a schedule for excavation missions that fit within JPAC's annual budget, mission calendar, and foreign government approval is an important element to be considered when forecasting identification rates. Recovery missions do not always lead to remains and in some cases it takes multiple recovery operations to obtain acceptable material to be turned over to the CIL for testing. JPAC planners must take this into consideration

when attempting to plan a surge in operations supporting the increased identification rate. JPAC future planning is important; however, there are many different factors such as budget, government coordination, and CIL backlog that could ultimately hamper the agency's capability to meet 200 identifications by FY2015.

JPAC conceded in their five-year plan their reliance on other members of the accounting community to be successful. Unfortunately, as of 2011, they also recognized the lack of a coordinated DOD missing persons accounting community response to the 2010 NDAA legislation. As identified by the JPAC five-year plan, each individual agency attempted to address the new requirements by developing independent courses of action to achieve the goal. This lack of synchronization following the passage of the 2010 NDAA will likely impact the accounting community's ability to meet 200 identifications by 2015 and could impede the established goals for following years.

GAO Investigation

The GAO conducted an examination of the missing persons accounting community from 2012-2013 and discovered no coordinated strategy had yet been approved to achieve 200 identifications by FY2015 and beyond. Farrell (2013) recognized in her report, "[w]hile DOD has made some progress in drafting a community-wide plan to increase its capability and capacity to meet the statutory accounting-for goal, as of June 2013 DOD had not completed a community-wide plan" (Farrell Testimony 2013, 13). This review occurred approximately two years after Congress passed Section 541 of the FY2010 NDAA and identified significant disagreements still existed between key members of the accounting community. The inability for the accounting community to finalize a consolidated community-wide strategy shortly after Congress directed the increase in capability and capacity to account for at least 200 missing

persons per year by 2015 will likely have near-term, and possibly long-term, consequences in the ability to achieve this goal.

The creation of a community-wide plan within the missing persons accounting community was impeded by disputes and a lack of coordination among members, specifically between DPMO and JPAC. Both agencies developed competing plans and neither strategy encompassed the entire accounting community. A lack of oversight and intervention allowed the Office of Secretary of Defense and PACOM to allow both DPMO and JPAC to develop competing strategies. Farrell writes, DPMO and JPAC officials claimed the topics of disagreement complicating the creation of a joint strategy included:

- (1) the division of research and analysis responsibilities between DPMO and JPAC;
- (2) determination of the appropriate levels of effort for each of the various conflicts; and
- (3) agreement on a policy to address lower priority cases that have been on JPAC's list of potential recovery sites for a long time (Farrell Testimony 2013, 14-15).

During interviews with DPMO officials, the GAO investigators were told "oversight and intervention could have helped JPAC and DPMO to resolve their impasse by improving communication, interaction, and cooperation" (Farrell Testimony 2013, 13-14). The actions of DPMO and JPAC reveal both agencies preferred to maintain operational independence and failed to recognize community-wide structural changes and institutional attitude adjustments required to reach the goal of 200 by 2015.

According to Farrell, in June 2013 both DPMO and JPAC officials acknowledged they had "informally resolved" their differences and disagreements and a draft community-wide plan had been created by DPMO (Farrell Testimony 2013, 14-15). The recently resolved informal agreements would need to be incorporated into the draft DPMO strategy. DPMO and JPAC officials told GAO investigators the finalized community-wide plan was scheduled for completion by the end of calendar year 2013. Given the lengthy JPAC planning cycle and

required external coordination to recover the remains of missing service members, it is unlikely this approved strategy will have any near-term impact on the number of remains identified in FY2015. The community-wide plan has yet to be presented to Congress or made public. This lack of disclosure raises questions as to whether the plan was actually finalized at the end of 2013 or is still being drafted.

Roles and Responsibilities

The lack of clear roles and responsibilities for specific members of the missing persons accounting community has resulted in duplication of efforts and dysfunction, which hinders the community's ability to reach 200 identifications by FY2015 and beyond. These issues have plagued the POW/MIA mission for several decades.

Applying the functionalist approach to an analysis of the missing persons accounting community roles and responsibilities uncovers many years of confusing guidance, which has resulted in community members taking independent, but often similar actions.

A 2005 GAO review of DPMO concluded, "DOD has not clarified the precise scope of DPMO's roles and missions" (Pickup 2005, 8). Eight years later, a GAO investigation of the entire accounting community determined "discord has also contributed to the department's inability to clarify the roles and responsibilities of the members of the accounting community regarding fundamental functions" (Farrell 2013, 47). Accounting community leadership failed to recognize the need to make changes resulting from past investigation results. This lack of action contributes to the community's inability to cooperate with each other to reach a common goal.

In addition, contradictory wording within DOD directives to the accounting community has allowed divergent interpretations, which significantly contributes to the organizational

dysfunction. The roles and responsibilities associated with research and analysis, along with investigations, are contested between JPAC and DPMO.

DOD Directives

Conflicting guidance related to accounting community's roles and responsibilities within DOD directives greatly contributes to the lack of clarity and adds to the dysfunction amongst community members. According to DOD Directive 5110.10, DPMO is tasked with leading "the national effort to account for personnel." This same directive states DPMO will "[o]versee and coordinate DoD processes for investigation and recovery related to personnel missing as a result of hostile action" (England 2005, 3). In addition, DOD Directive 2310.07E designates DPMO as the Office of Primary Responsibility (OPR) for personnel accounting and states the office shall "exercise policy, control, and oversight within the Department of Defense for the entire process of accounting for missing persons" (Wolfowitz 2007, 3). Adding to the confusion related to roles and responsibilities, DOD Directive 2310.07E also designates JPAC as the OPR for "personnel accounting matters pertaining to losses due to hostile acts" (Wolfowitz 2007, 9). This lack of clearly established pertaining to key missing persons accounting community members has led to confusion and contributes heavily to the inability of these organizations to coordinate a comprehensive plan to reach 200 identifications by FY2015.

The GAO examination revealed DPMO recognized the conflicts associated with roles and responsibility contained in DOD directives for the accounting community. The organization drafted new and revised guidance for DOD Directive 2310.07E, to include new DOD instructions clarifying accounting community roles and responsibilities. However, as of May 2013, this improved DOD guidance had not been finalized due to "disagreements among community members regarding their respective roles and responsibilities" (Farrell 2013, 33).

Research and Analysis

Both JPAC and DPMO have sections tasked with conducting research and analysis for cases involving missing service members from past conflicts. Again, DOD guidance is unclear and gives both organizations responsibility to conduct research and analysis. The department, however, fails to designate a primary agency.

Often the data available to JPAC and DPMO differs. For example, missing case information available to JPAC often contains field investigation reports and witness interviews. DPMO may possess archival data and national level imagery for the same case. As previously identified, the lack of a central database for case information can prevent analysts from having the opportunity to review all relevant reports and data related to a particular case. Competing research and analysis responsibilities frequently prevent case analysts from sharing new information in a timely manner with other organizations. Judgments are often made about specific missing service member cases without the decision makers having access to all data related to the case.

Investigations

DOD guidance assigning investigation responsibilities to members of the accounting community is vague. After conducting a GAO investigation, Farrell (2013) concluded, “this lack of clarity has enabled each organization to develop its own operational roles, which overlap one another” (Farrell 2013, 31). The recent addition of WWII missing person cases in Europe has created a situation where both JPAC and DPMO are conducting separate investigative operations. Traditionally, JPAC conducted investigations in countries with suspected missing service members. However, the legislation requiring 200 identifications annually by FY2015 has contributed to the creation of DPMO investigation teams operating in countries where JPAC

traditional did not have a presence. After conducting interviews, Farrell concluded this is a argumentative issue, writing “JPAC officials contend that they are DOD’s primary operational organization for accounting for missing persons, and that JPAC’s operational responsibilities include having the primary role in conducting investigations” (Farrell 2013, 31-32). The ultimate goal would be to increase the number of investigations conducted to support additional recovery operations resulting in the discovery of suspected human remains. DPMO officials argue they have the experienced personnel and resources to effectively conduct investigation operations to assist JPAC meet this intent.

Summary

The lack of cooperation and inability to effectively forward-plan have hindered the missing persons accounting community’s ability to increase the capacity and capability to meet the FY2010 NDAA requirement to account for at least 200 missing persons annually by FY2015 and likely beyond. The dysfunction and distrust amongst DPMO and JPAC have resulted in independent agencies competing for the limited resources supporting the accounting mission. Applying the chaos theory and functionalist approach to the research has revealed government agencies operating in the past with limited oversight from the DOD or Congress.

Current policies directed at the accounting community impede an increase in the number of annual identifications and require modifications to support this effort. Past examinations have recommended a consolidated missing persons accounting community with one agency identified as the central authority. The inability to combine agencies or designation of principal agency in the accounting effort has contributed to the lack of organization and increased distrust amongst community members.

The failure to develop a consolidated accounting community budget proposal shortly after the passing of Section 541 of the FY2010 NDAA significantly impacted the resources available to increase the number of annual identifications. Independent and competing plans to reach 200 annual identifications created confusion and highlighted the inability of community members to cooperate and develop an all-encompassing community-wide plan. Ineffective guidance led to ambiguous interpretations of DOD directives related to agency roles and responsibilities.

The next chapter will provide the concluding analytical arguments based on the results of the research. Chapter 5 will deliver a synopsis of the project, the strategy, and the results and what they add to the body of knowledge. This chapter also offers suggestions for avenues of future scholarly research.

CHAPTER 5: CONCLUSION

Overview

The results from this examination of the missing persons accounting community demonstrate the 2010 NDAA requirement to account for at least 200 missing persons annually will greatly influence the community's initial accounting results and future accomplishments. As a result, those agencies tasked to account for missing DOD service members are unlikely to fulfill this obligation. Five critical accounting community variables - policy, organizational structure, funding, a community-wide plan, and roles and responsibilities – were determined to have a significant impact on the capacity and capability to increase the identification rate by FY2015 and meet additional future increases. After receiving the 2013 GAO findings, Congresswoman Susan Davis summarized the current state of personnel accounting affairs when she stated, “the nation is no closer today to achieving the minimal goal of accounting for just 200 missing persons annually than it was four years ago.”

What happens if the missing persons accounting community fails to achieve 200 identifications by the end of FY2015? Unfortunately, Congress failed to specify any consequences for the POW/MIA accounting community's inability to effectively meet the mandate. Senator Claire McCaskill provided insight into how some members of the Senate feel regarding not making the 200 identification goal when she stated, “[i]f you don't show results, the money will go away...[t]hat's the reality of the financial situation today” (Shane 2013).

Synopsis of the Thesis

The passage of Section 541 of the NDAA for FY2010 significantly altered the strategic direction for the missing persons accounting community by obligating an increase in the number of identifications for missing DOD persons to at least 200 annually by FY2015. Furthermore,

Congress placed an additional stipulation for the DOD to reach a goal of 350 annual identifications by FY2020. Information provided by the accounting community revealed an average of 74 identifications from FY2009 to FY2013. In 2012 and 2013, the disclosure of improper accounting community activities to members of Congress and eventually the American public created controversy and concerns complicates the matter. As a result, Congress authorized a GAO and IG inspection of several agencies and the Secretary of Defense ordered a reorganization of the missing persons accounting community.

This thesis examines issues and challenges facing the POW/MIA accounting community's ability to fulfill congressional intent by investigating critical aspects associated with the research question: Why is the missing persons accounting community not capable of meeting the FY2010 NDAA requirement that directs the DOD to ensure at least 200 missing persons are accounted for under the program annually? The overall focus of the thesis was to prove or disprove the stated hypothesis: *If the missing persons accounting community is capable of meeting the FY2010 NDAA requirement to account for at least 200 missing persons annually, then the act will greatly influence the community's accomplishments and initial accounting results, making it unlikely to fulfill this obligation in later years.* In order to test the hypothesis, it became essential to identify important variables associated with the accounting community such as policy, organizational structure, funding, community-wide plans, and roles and responsibilities, and determine these variables' overall impact on the community's ability to fulfill the new congressional mandates.

A review of literature revealed a long-standing rivalry between JPAC and DPMO has significantly impacted the accounting community's ability to reach 200 identifications by FY2015 and likely beyond. Disagreements, lack of communication, and distrust between

organizations created an atmosphere where little coordination was accomplished to update accounting doctrine, modify the organizational structure, request funding, and create a community-wide plan to support the increase in annual identification rate.

The inability of Congress and DOD to provide oversight to the accounting community allowed the agencies to regulate themselves and develop into distinct, competing components. Congress authorized multiple investigations into the missing persons accounting community's practices prior to the 2010 NDAA legislation. However, little, if any, action was taken to resolve the fundamental issues discovered during these investigations. Many of these same challenges were exposed following the 2013 GAO investigation of the accounting community.

The research methodology for this thesis consisted of a qualitative case study approach, applying two different theoretical frameworks while conducting content data analysis associated with the missing persons accounting community. Qualitative research combined a case study approach and content analysis of documents including government-sponsored studies, congressional legislation, peer reviewed papers, and organization memorandums. These items were analyzed to collect appropriate data applicable to the research topic. The chaos theory, applied to accounting community research, examined how past and current decisions affected the capability and capacity of the agencies to account for 200 missing service members by FY2015 and beyond. The functionalist approach, specifically applying the term "functional spillover," was used to provide a framework while investigating the actions of interdependent, self-regulating accounting community members, as well as the impact these actions had on the overall system. Content data analysis was conducted to discover similarities and differences

between data collected from government-sponsored studies, congressional legislation, peer reviewed papers, and organization memorandums.

Summary of Findings

Inefficient and nonexistent policies have prevented the accounting community from effectively planning to achieve the goal of 200 annual identifications by FY2015 and beyond. An examination of the 2010 NDAA legislation shows that Congress failed to authorize a study reviewing accounting community policies and procedures prior to implementing a dramatic increase in annual identifications. Congress did not take into consideration how this change would impact the overall POW/MIA system.

Modifications to POW/MIA accounting community policy related to FRS collection and identification of remains will be needed to allow the community to reach and maintain the goals set forth by Congress. DOD should provide the accounting community with instructions that clarify the roles and responsibilities related to FRS collection/outreach and implement measures to expand the program. It has become evident that JPAC's near-to-long term strategy includes the disinterment of remains from the Punchbowl to help fulfill the congressionally directed 200 annual identifications. However, the disinterment of remains from has become a very contentious issue between JPAC, elements within DOD, and lobbyists. Many believe this is "hallowed ground" and the graves of unknown service members should not be disturbed.

The lack of a central missing service member database will impede the accounting community's long-term ability to meet the established annual identification numbers set by Congress in the 2010 NDAA. To help support the goal of 200 annual identifications, policy guidance should be clarified to direct the manner in which personnel files for each unaccounted-for person should be maintained.

The inability to establish a clear, centralized authority directing and representing all members of the missing persons accounting community has contributed to a lack of organization, dysfunction, and distrust. A review of several past examinations of the missing persons accounting community shows the failure of its members to implement multiple recommendations to enact changes to the organizational structure prior to the increase in annual identification rates. It can be argued that if the recommendations were implemented following the GAO and IDA investigations, identifications may have increased and there may not have been a need for Congress to enact legislation raising the number of annual identifications.

The failure of DOD and Congress to provide oversight of the accounting community allowed mismanagement and distrust to flourish throughout key organizations for many years. Not having a single point of oversight within the missing persons accounting community organization before 2015 will have created significant challenges and may have a long-term impact on the community's ability to identify 200 missing persons on an annual basis.

Under pressure from Congress, media, veterans groups, and concerned citizens, the Secretary of Defense ordered a consolidation of the missing persons accounting community. The consolidation of all agencies tasked with accounting for missing service members is a positive development. However, this end result should have been accomplished years in advance of setting the FY2015 congressional goal of 200 annual identifications.

In the wake of the FY2010 NDAA approval, the inability of the missing persons accounting community to formulate a combined, collaborative budget proposal will have a detrimental impact on the community's ability to meet the goal of 200 annual identifications by FY2015. The disparity between the relatively large amounts of money provided to the personnel accounting community and no significant increase in annual identifications for the four-year

period ending with FY2012 raises questions about the community's ability to reach the 200 identifications goal on time.

At the time the GAO examined the accounting community (2012-2013), there was no coordinated or combined POW/MIA budget proposal submitted to the DOD. Instead, each individual member of the accounting community attempted to receive funds from their higher-level agency. JPAC's budget request funding the agency from FY2012-16 was the only plan integrated into the overall FY2010 DOD budget proposal and eventually approved. The lack of an increase in the number of annual identifications in 2012 – after being awarded a substantial growth in funds – raises concerns on the effectiveness of JPAC's near- and long-term plans.

The missing persons accounting community failed to develop an all-encompassing strategy to address the congressionally directed increase in annual identifications, which contributes to the likely failure to make 200 identifications by FY2015. JPAC conceded in their five-year plan their reliance on other members of the accounting community is critical to meeting this goal. Unfortunately, as of 2011, they also recognized the lack of a coordinated DOD missing persons accounting community response to the 2010 NDAA legislation.

The GAO conducted an examination of the missing persons accounting community from 2012-2013 and discovered no coordinated strategy had yet been approved to achieve 200 identifications by FY2015 and beyond. The investigation revealed the creation of a community-wide plan within the missing persons accounting community was impeded by disputes and a lack of coordination among members, specifically between DPMO and JPAC. Both agencies developed competing plans and neither strategy encompassed the entire accounting community.

The lack of clear roles and responsibilities for specific members of the missing persons accounting community has resulted in duplication of efforts and dysfunction, which hinders the

community's ability to reach 200 identifications by FY2015 and beyond. Conflicting guidance related to accounting community's roles and responsibilities within DOD directives contributes to the lack of clarity and adds to the dysfunction amongst community members. For example, both JPAC and DPMO have sections tasked with conducting research and analysis for cases involving missing service members from past conflicts. DOD guidance is unclear and gives both organizations responsibility to conduct research and analysis. DOD guidance assigning investigation responsibilities to members of the accounting community has contributed to competing investigative teams operating oftentimes within the same countries.

Future Research

In August 2013, the spokesperson for the IG, Bridget Serchak, identified that the agency would conduct a noncriminal probe of "potential fraud, waste and abuse" of missing persons accounting community resources (Shane 2013). As of fall 2014, the results of this investigation have yet to be disclosed to the public. Similar to the GAO examination of the accounting community, the finalized IG report is expected to identify shortcomings of those tasked by the DOD to account for missing service members. Future research should compare the IG findings with those discovered by the GAO in 2005 and 2013, with the intent of determining whether if issues were resolved or if problems still exist obstructing the community's ability to reach 200 identifications annually by FY2015 and beyond.

According to Farrell (2013), in June 2013 both DPMO and JPAC officials acknowledged they had "informally resolved" their differences and disagreements and a draft community-wide plan had been created by DPMO (Farrell Testimony 2013, 14-15). DPMO and JPAC officials told GAO investigators the finalized community-wide plan was scheduled for completion by the end of calendar year 2013. As of fall 2014, the finalized community-wide plan to increase the

identification rate to 200 annually by FY2015 and beyond had yet to be made public. Future research should incorporate the finalized plan and assess the strategy's effectiveness.

On March 31, 2014, Secretary of Defense Chuck Hagel ordered a consolidation of the missing persons accounting community. According to Harper (2014), the DOD plan is to “consolidate all Defense Department assets into a single, more accountable entity that will manage all personnel accounting resources, research and operations” (Harper 2014). As of late 2014, the plan for reorganization was still being refined and no specific timeline has been set for the establishment of the new combined POW/MIA organization. Future research should examine this new organization and determine if the significant modification supports or hinders the accounting community's ability to increase identifications annually.

According to the 2013 GAO investigation of the accounting community, DPMO drafted new and revised guidance for DOD Directive 2310.07E, to include new DOD instructions clarifying accounting community roles and responsibilities. However, as of May 2013, this improved DOD guidance had not been finalized due to “disagreements among community members regarding their respective roles and responsibilities” (Farrell 2013, 33). Future research should include a thorough review of these modified DOD directives to the accounting community and subsequently determine if they effectively improve the roles and responsibilities within the accounting community, thus aiding the community in reaching and maintaining the identification goals set by Congress.

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