IRAQ AND AFGHANISTAN

Agencies Face Challenges in Tracking Contracts, Grants, Cooperative Agreements, and Associated Personnel

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Acquisition and Sourcing Management
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What GAO Found

GAO has reported extensively on the need for agencies to have reliable information to manage and oversee work being performed to address challenges related to using contracts and grants. The lack of such information may inhibit planning, increase costs, and introduce unnecessary risk. For example, GAO reported last year that by not having insight into contractor provided services, DOD may lack needed information to efficiently allocate contracted services to support remaining U.S. forces in Iraq. GAO also previously determined that by not considering contractor and grantee resources in developing an Afghan assistance strategy, USAID’s ability to make resource allocation decisions was impaired. Many of GAO’s prior recommendations on contractors supporting contingency operations focused on increasing agencies’ ability to track contracts and contractor personnel. Agency officials have indicated that SPOT has the potential of consolidating dispersed information to help them better manage and oversee contractors. SPOT may offer the same potential for grants and cooperative agreements as information on them and their personnel are similarly dispersed.

Although the agencies have made progress in implementing SPOT, the database falls short of providing information to facilitate oversight and fulfill statutory requirements. GAO reported in October 2009 that the criteria used to determine which personnel are entered into SPOT varied and not all personnel were being entered as required. In particular, the agencies cited the need for a SPOT-generated letter of authorization as the primary factor for deciding whether personnel were entered, but not all personnel, particularly local nationals, need this authorization. As a result, officials from the three agencies acknowledge that SPOT data are incomplete, with some questioning the need for detailed data on all contractors. Because of SPOT’s limitations, the agencies have relied on other sources, such as periodic surveys, for data on contractor personnel, but we have found these sources to be unreliable. Although contract information is being entered into SPOT, the system continues to lack the capability to accurately import information from other sources as agreed to in the MOU. For example, because SPOT does not require users to enter contract information in a standardized manner, our work has shown that there will be challenges in identifying which contracts’ dollar values and competition information should be imported. While our prior findings are specific to contracts and their personnel, together with our ongoing work they point to challenges the agencies will face in using SPOT to track similar data on grants, cooperative agreements, and their personnel.

Last year GAO recommended that the agencies develop a plan for addressing the shortcomings identified in SPOT’s implementation. While the agencies agreed coordination is important, they disagreed with the need for a plan. GAO continues to believe that a plan with timeframes that provides consistent criteria and standards is necessary for ensuring that SPOT meets statutory requirements and helping the agencies identify their information needs to manage and oversee contracts, grants, and cooperative agreements.
Mr. Chairman and Members of the Subcommittee:

Thank you for inviting me here today to discuss efforts by the Department of Defense (DOD), the Department of State (State), and the U.S. Agency for International Development (USAID) to track information on contracts, grants, cooperative agreements, and the personnel working under them in Iraq and Afghanistan. Reliable, meaningful data related to contractors, grantees, cooperative agreement recipients, and the services they provide are a starting point for informing agency decisions and ensuring proper management and oversight. The significant reliance on contracts, grants, and cooperative agreements to support troops and civilian personnel and to carry out reconstruction efforts in Iraq and Afghanistan increases the importance of such data. Since 2008, GAO has reported on the three agencies’ efforts to implement a database to reliably track statutorily-required data on contracts and contractor personnel in Iraq and Afghanistan.¹ While our past work focused on tracking contracts and contractor personnel, we are currently reviewing the agencies’ efforts to track grants, cooperative agreements, and associated personnel as part of our annual mandated review of contracting in Iraq and Afghanistan.² Our prior findings along with our ongoing review provide insights into the continued challenges the agencies face in implementing a database for tracking information on contracts, grants, cooperative agreements, and their associated personnel that can inform management decisions and facilitate oversight.

My statement focuses on (1) how a lack of information hinders agencies’ management and oversight of contracts, grants, cooperative agreements, and associated personnel and (2) the status of DOD, State, and USAID’s efforts to track statutorily-required information on personnel and contracts, grants, and cooperative agreements in Iraq and Afghanistan. I


²Pub. L. No. 110-181, § 863, requires GAO to annually review and report on DOD, State, and USAID’s acquisition and assistance activities in Iraq and Afghanistan. Work on our third annual review is currently on-going and will be issued no later than October 1, 2010.
will also provide some observations regarding our 2009 recommendation to address shortcomings in the agencies’ efforts to track contracts and contactor personnel. While informed by our ongoing work, this statement is drawn from our prior work related to contracting in contingency operations. Both our ongoing and prior performance audits have been conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audits to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Section 861 of the National Defense Authorization Act for Fiscal Year 2008 (NDAA for FY2008) directed the Secretary of Defense, the Secretary of State, and the USAID Administrator to sign a memorandum of understanding (MOU) related to contracting in Iraq and Afghanistan.³ The law specified a number of issues to be covered in the MOU, including the identification of common databases to serve as repositories of information on contract and contractor personnel. The NDAA for FY2008 required the databases to track the following, at a minimum:

- for each contract that involves work performed in Iraq or Afghanistan for more than 14 days,
  - a brief description of the contract,
  - its total value, and
  - whether it was awarded competitively; and
- for contractor personnel working under contracts in Iraq or Afghanistan,
  - total number employed,
  - total number performing security functions, and
  - total number killed or wounded.

In July 2008, DOD, State, and USAID signed an MOU in which they agreed the Synchronized Predeployment and Operational Tracker (SPOT) would be the system of record for the statutorily-required contract and personnel information. The MOU specified SPOT would include information on DOD, State, and USAID contracts with more than 14 days of performance in Iraq or Afghanistan or valued at more than the simplified acquisition threshold,

which the MOU stated was $100,000, as well as information on the personnel working under those contracts.

Since the signing of the July 2008 MOU, the requirements of section 861 have been amended. The Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 added additional matters to be covered in the agencies’ MOU to address criminal offenses committed by or against contractor personnel. According to the law, the MOU was to be modified by February 11, 2009. Additionally, the National Defense Authorization Act for Fiscal Year 2010 (NDAA for FY2010) amended the original requirements by redefining “contract in Iraq and Afghanistan” to include grants and cooperative agreements and redefining “contractor” for these purposes, to include grantees and cooperative agreement recipients. The NDAA for FY2010 also revised the minimum threshold for tracking contracts, task and delivery orders, grants, and cooperative agreements from 14 days of performance in Iraq or Afghanistan to 30 days. DOD, State, and USAID have drafted a new MOU to address the changes from the NDAA for FY2009 and FY2010.

SPOT is a Web-based system that was initially developed by DOD to provide greater visibility over contractors deployed with U.S. forces. DOD is responsible for all maintenance and upgrades to the database, but as agreed in the July 2008 MOU, it is the responsibility of each agency to require its contractors to accurately input data elements related to contractor personnel, such as the number of personnel employed on each contract in Iraq or Afghanistan. Although the law only directs the agencies to track aggregate data, DOD configured SPOT in a manner that requires users to manually enter detailed information for each covered person working in Iraq or Afghanistan. SPOT tracks individuals by name and records information such as contracts they are working under, deployment dates, blood type, next of kin, and whether an individual has been killed or injured. To track contract-related information, such as value and extent of competition, the agencies agreed in the MOU to import data into SPOT from the Federal Procurement Data System – Next Generation (FPDS-NG), the federal government’s system for tracking information on contracting actions.

Footnotes:


DOD, State, and USAID’s significant reliance on contracts, grants, cooperative agreements, and their associated personnel makes it critical that agency officials have accurate and reliable information to inform decision making and properly oversee work being performed in Iraq and Afghanistan. We have reported extensively on the management and oversight challenges of using contracts and grants to help agencies carry out their missions during contingency operations. As our prior work has shown, the agencies’ lack of complete and accurate information may inhibit planning, increase costs, and introduce unnecessary risk:

- **Limited visibility over contractors obscures how extensively agencies rely on them to support operations and carry out missions.** In our 2006 review of DOD contractors supporting deployed forces, we reported that a battalion commander in Iraq was unable to determine the number of contractor-provided interpreters available to support his unit.⁶ This limited visibility can create challenges for planning and carrying out missions. Further, a lack of visibility into the extent to which agencies rely on contractors can hinder their ability to plan for the role of contractors. For example, we reported in November 2009 that without insight into services provided by contractors as part of the drawdown in Iraq, DOD planners may lack information necessary to efficiently allocate contracted services to support the remaining U.S. forces as the drawdown progresses.⁷

- **Without incorporating information on contractors and grantees into planning efforts, agencies risk making uninformed programmatic decisions.** As we noted in our 2004 and 2005 reviews of Afghanistan reconstruction efforts, when developing its interim development assistance strategy, USAID did not incorporate information on the contractor and grantee resources required to implement the strategy.⁸ We determined this impaired USAID’s ability to make informed decisions on resource allocations for the strategy.

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A lack of accurate financial information on contracts impedes agencies’ ability to create realistic budgets. As we reported in July 2005, despite the significant role of private security providers in enabling Iraqi reconstruction efforts, neither DOD, State, nor USAID had complete data on the costs associated with using private security providers. Agency officials acknowledged such data could help them identify security cost trends and their impact on the reconstruction projects, as increased security costs resulted in the reduction or cancellation of some projects.

Lack of visibility into the services being performed increases agencies’ risk of duplicative efforts. In our May 2009 review of DOD funding for humanitarian and reconstruction projects in Afghanistan, we found that DOD lacked visibility into development projects being undertaken by USAID. In particular, by not having a centralized, interagency database of all ongoing projects in Afghanistan, the U.S. government may not be in a position to fully leverage the resources available and risks duplicating reconstruction efforts.

Many recommendations from our prior work on contractors supporting contingency operations focused on increasing agencies’ ability to track contracts and contractor personnel so decision makers—whether in the field or at headquarters—can better understand the extent to which they rely on contractors, better plan, and better account for costs. While they have taken actions to address our recommendations, DOD, State, and USAID officials told us access to information on contracts and associated personnel still needs improvement. Specifically, information on contracts and the personnel working on them in Iraq and Afghanistan may reside solely with the contractors, be stored in a variety of data systems, or exist only in paper form in scattered geographic regions. These officials indicated SPOT has the potential to bring some of this dispersed information together so it can be used to better manage and oversee contractors. SPOT may offer the same potential for managing grants and cooperative agreements since data on them and their associated personnel in Iraq and Afghanistan are similarly dispersed.


DOD, State, and USAID have made progress in implementing SPOT, but as we reported in October 2009, the agencies’ ongoing implementation of SPOT falls short of providing information that would help facilitate oversight and inform decision making as well as fulfill statutory requirements. Specifically, we found the criteria for deciding which contractor personnel in Iraq and Afghanistan are entered into the system varied and as a result, not all required personnel have been entered. Additionally, information on contractor personnel killed or wounded in either country still is not systematically tracked in SPOT. Because of SPOT’s limitations, the agencies have relied on other sources, such as periodic surveys, for information on contractor personnel, including those that were killed or wounded, but we have found these sources to be unreliable as well. Regarding contracts, we found SPOT lacks the capability to track required contract information as agreed to in the MOU. Although our prior findings are specific to tracking contracts they point to challenges the agencies may face as they use SPOT to track similar information on grants, cooperative agreements, and the personnel working on them.

DOD, State, and USAID have been phasing in the July 2008 MOU requirement to use SPOT to track information on contracts with performance in Iraq and Afghanistan and the personnel working on them. Specifically, all three agencies currently require their contractors in Iraq to enter personnel data into SPOT. DOD and State contractors also have this requirement for work performed in Afghanistan. However, USAID has not yet imposed a similar requirement on its contractors in Afghanistan but is developing a plan to do so.

Our prior work has shown that the criteria DOD, State, and USAID used for determining which contractor personnel are entered into SPOT varied and were not always consistent with the MOU. Specifically, DOD, State, and USAID officials stated the primary factor, particularly in Iraq, for deciding which contractor personnel were entered into SPOT was whether a contractor needed a SPOT-generated letter of authorization (LOA).\(^\text{11}\) Not

\(^\text{11}\)An LOA is a document issued by a government contracting officer or designee that authorizes contractor personnel to travel to, from, and within a designated area; and to identify any additional authorizations, privileges, or government support the contractor is entitled to under the contract. Contractor personnel need SPOT-generated LOAs to, among other things, enter Iraq, receive military identification cards, travel on U.S. military aircraft, or, for security contractors, receive approval to carry weapons.
all contractor personnel, particularly local nationals, need LOAs and agency officials informed us that information on such personnel is generally not entered into SPOT. Furthermore, in some instances we found the determining factor for entering personnel into SPOT was the result of other agency directives. For example, DOD officials from one contracting command in Afghanistan stated they followed DOD’s 2007 guidance on the use of SPOT, which requires contractor personnel working on contracts valued over $25,000 be entered into SPOT—as opposed to the MOU’s $100,000 threshold—and as a result, local nationals were being entered into the system despite not needing an LOA.

Officials from the three agencies expressed confidence that their SPOT data were relatively complete for contractor personnel needing LOAs in Iraq, with DOD and State expressing similar confidence for personnel in Afghanistan. However, they acknowledged that since local nationals generally do not need LOAs, they are generally not being entered into SPOT. As a result, SPOT does not fully reflect the number of local nationals working on the agencies’ contracts. Agency officials further explained that ensuring SPOT contains information on local nationals is challenging because their numbers tend to fluctuate due to the use of day laborers and local firms do not always track the individuals working for them. Further, USAID has not begun entering information on local nationals into SPOT because of concerns that doing so could pose a threat to local nationals’ safety, should the database be compromised. To help address USAID’s security concern, DOD is currently testing a classified version of SPOT and expects the system to be fully active this month. However, USAID officials told us the agency’s limited access to classified computers would make it difficult to use a classified system. To address similar security concerns, State developed an alternative that assigns a unique identification number for local nationals entered into SPOT in place of using their names.

Varying criteria and practices about who to include in SPOT stem in part from differing agency views on the need to collect detailed data on all contractor personnel. SPOT collects data that is more detailed than what was required by the NDAA for FY 2008 or what was agreed upon by the agencies in the July 2008 MOU. USAID officials questioned the need for entering detailed information into SPOT because personnel working on its contracts, particularly in Afghanistan, typically have limited interaction with U.S. government personnel or do not receive support services from the U.S. government. Similarly, some DOD officials we spoke with questioned the need to track individual personnel by name as opposed to their total numbers given the high cost of collecting detailed data.
compared to the minimal benefit of having this information. DOD officials responsible for SPOT informed us the agencies did not conduct any analyses of what information should be entered into SPOT prior to the agencies’ designating it as the system of record in the MOU.

Even though DOD, State, and USAID agreed in their July 2008 MOU to use SPOT for tracking contractor personnel, the agencies have relied on periodic surveys of their contractors to obtain data on the number of contractors in Iraq and Afghanistan. However, our prior work has shown that data from these surveys are generally incomplete and unreliable, and, therefore, should not be used to identify trends or draw conclusions about the number of contractor personnel in each country. For example, while U.S. Central Command’s quarterly census provides the most comprehensive information on the number of DOD contractor personnel in Iraq and Afghanistan, DOD officials acknowledged that it represents only a rough approximation of the actual number contractor personnel in each country. 12 Officials from all three agencies stated that they lack the resources to verify the information reported by the contractors, particularly for work performed at remote sites where security conditions make it difficult for U.S. government officials to regularly visit.

In addition to agreeing to use SPOT to track contractor personnel numbers, the agencies agreed to use SPOT to track information on contractor personnel killed or wounded. Although SPOT was upgraded in January 2009 to track casualties, officials from the three agencies informed us they are not relying on the database for this information because contractors are generally not updating the status of their personnel to indicate whether any of their employees were killed, wounded, or are missing. In the absence of using SPOT to identify the number of contractor personnel killed or wounded in Iraq and Afghanistan, the agencies obtain these data from other sources. Specifically, in response to requests made as part of our ongoing review, State and USAID provided us with manually compiled lists of the number of personnel killed or wounded, whereas DOD provided us with casualty

12CENTCOM is one of DOD’s unified combatant commands. It is responsible for overseeing U.S. security interests in 20 countries—including Iraq and Afghanistan—that stretch from the Arabian Gulf region into Central Asia. CENTCOM initiated its quarterly census of contractor personnel in June 2007 as an interim measure until SPOT is fully implemented. The census relies on contractor firms to self-report their personnel data to DOD components, which then aggregate the data and report them to CENTCOM at the end of each quarter.
The agencies have begun implementing SPOT to obtain information on personnel working under grants and cooperative agreements. Specifically, prior to the NDAA for FY2010 changes, in January 2009, State issued a directive requiring assistance award recipients with personnel deploying to Iraq or Afghanistan to enter information into SPOT. 13 Similarly, in April 2009, USAID issued a policy directive requiring all personnel deploying to Iraq to work under grants and cooperative agreements meeting the July 2008 MOU criteria to be entered into SPOT. 14 This directive specified that information on Iraqi local nationals would not be entered into SPOT at this time. While DOD also plans to use SPOT to track personnel working on grants and cooperative agreements, DOD officials informed us that they do not plan to issue specific guidance on entering these personnel into SPOT because of DOD’s limited use of grants and cooperative agreements in Iraq and Afghanistan. As the three agencies continue to implement SPOT for personnel working on grants and cooperative agreements, our ongoing work to date indicates that they will experience challenges similar to those with contractor personnel, such as ensuring consistent criteria for whom to enter and accounting for local nationals.

Although the agencies are entering information on contracts into SPOT, the system continues to lack the capability to accurately import and track the contract data elements as agreed to in the MOU. While the MOU specifies that contract values, competition information, and descriptions of services would be pulled into SPOT from FPDS-NG, this capability is not expected to be available until October 2010. Even when a direct link with FPDS-NG is established, our prior work has shown that pulling data from FPDS-NG into SPOT may present challenges because SPOT users are not required to enter information, such as contract numbers, in a standardized manner. In our 2009 review of DOD, State, and USAID data, we determined that at least 12 percent of the contracts in SPOT had

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13State Grants Policy Directive Number 33, Recipient Performance in a Designated Area of Combat Operations, January 6, 2009, as amended on August 13, 2009. State’s amended policy provides an exemption for personnel working on assistance instruments for Public International Organizations. State considers an assistance award to be either a grant, cooperative agreement, or voluntary contribution.

invalid contract numbers and, therefore, could not be matched to records in FPDS-NG. Furthermore, using contract numbers alone may be insufficient since specific task and delivery orders are identified through a combination of the contract and order numbers, but SPOT users are not required to enter task or delivery order numbers. For example, as we stated in our October 2009 report, we reviewed one SPOT entry for a contract with 12 orders placed against it. Because only the contract number and no order numbers were included in SPOT, there was no way to determine the correct value and competition information that should be imported from FPDS-NG.

When using SPOT to track information on grants and cooperative agreements, the agencies will face challenges similar to those faced with contracts. For example, as part of our ongoing work, State and USAID officials have informed us that complete information on their grants and cooperative agreements is not available from a single source, like FPDS-NG, but instead they rely on multiple databases to record information on their grants and cooperative agreements performed in Iraq and Afghanistan. Therefore, the agencies will need to determine how the information from multiple databases is to be entered or linked to SPOT. Additionally, the information contained in these databases is generally not maintained in a standardized manner, which may present additional difficulties if the agencies were to pull these data into SPOT.

To address the shortcomings of the agencies’ implementation of SPOT to track contracts and contractor personnel, we recommended in October 2009 that the Secretaries of Defense and State and the USAID Administrator jointly develop and execute a plan with associated timeframes to continue implementing the NDAA for FY2008 requirements. Specifically, we recommended

- ensuring the agencies’ criteria for entering contracts and contractor personnel into SPOT are consistent with the NDAA for FY2008 and with the agencies’ respective information needs for overseeing contracts and contractor personnel;

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15Contract numbers consist of 13 alphanumeric characters. For our review of SPOT data covering fiscal year 2008 and the first half of fiscal year 2009, we considered a contract number invalid if the contract number entered into SPOT had a different number of characters.
revising SPOT’s reporting capabilities to ensure they fulfill statutory requirements and agency information needs; and
establishing uniform requirements on how to enter contract numbers into SPOT so contract information can accurately be pulled from FPDS-NG as agreed to in the MOU.

DOD, State, and USAID agreed that coordination among the three agencies is important, but DOD and State disagreed that they needed a plan to address the issues we identified. They cited their ongoing coordination efforts and anticipated upgrades to SPOT as sufficient. USAID cited a number of steps it has taken that would facilitate SPOT implementation but did not address our recommendation.

We also believe continued coordination among the three agencies is important as they attempt to obtain greater visibility into their reliance on contractors, grantees, and cooperative agreement recipients in dynamic and complex environments. However, continued coordination without additional actions is not sufficient. By jointly developing and executing a plan with specific time frames, the agencies can identify the concrete steps needed to assess their progress in ensuring that SPOT collects the data necessary to fulfill statutory requirements. In developing this plan, each agency should further consider its respective information needs. By working with potential users of SPOT data to better understand their information needs, each agency can help ensure the information entered into the system is sufficiently but not overly detailed and will assist it in managing and overseeing contracts, grants, and cooperative agreements in Iraq and Afghanistan. Otherwise, not only do the agencies risk not collecting the information they need but also collecting detailed data they will not use.

Mr. Chairman, this concludes my prepared statement. I would be happy to respond to any questions you or other members of the subcommittee may have.

For further information about this statement, please contact John P. Hutton (202) 512-4841 or huttonj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. Individuals who made key contributions to this statement include Johana R. Ayers, Assistant Director; Noah Bleicher; Raj Chitikila; Kathryn Edelman; David Greyer; Christopher Kunitz; Heather B. Miller; and Morgan Delaney Ramaker.
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