April 23, 2014

Congressional Committees

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

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

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

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

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

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

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

**U.S. Government Accountability Office, 441 G Street NW, Washington, DC, 20548**

**Approved for public release; distribution unlimited**

**相同**

**Number of Pages**: 5

**Security Classification**: Unclassified

**Limitation of Abstract**: Same as Report (SAR)

**Number of Responsible Person**: 19a.

---

**Form Approved**

OMB No. 0704-0188

---

Public reporting burden for the collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to a penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.
We provided a draft of this report to DOD for advance review and comment. DOD provided technical comments, which we have incorporated as appropriate.

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

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

Cary Russell
Director
Defense Capabilities and Management
List of Committees

The Honorable Carl Levin
Chairman
The Honorable James M. Inhofe
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Richard J. Durbin
Chairman
The Honorable Thad Cochran
Ranking Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Howard P. “Buck” McKeon
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Rodney Frelinghuysen
Chairman
The Honorable Pete Visclosky
Ranking Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

(351916)
<table>
<thead>
<tr>
<th>GAO’s Mission</th>
<th>The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO’s commitment to good government is reflected in its core values of accountability, integrity, and reliability.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Obtaining Copies of GAO Reports and Testimony</td>
<td>The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO’s website (<a href="http://www.gao.gov">www.gao.gov</a>). Each weekday afternoon, GAO posts on its website newly released reports, testimony, and correspondence. To have GAO e-mail you a list of newly posted products, go to <a href="http://www.gao.gov">www.gao.gov</a> and select “E-mail Updates.”</td>
</tr>
<tr>
<td>Order by Phone</td>
<td>The price of each GAO publication reflects GAO’s actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO’s website, <a href="http://www.gao.gov/ordering.htm">http://www.gao.gov/ordering.htm</a>.</td>
</tr>
<tr>
<td></td>
<td>Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537.</td>
</tr>
<tr>
<td></td>
<td>Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information.</td>
</tr>
<tr>
<td>Connect with GAO</td>
<td>Connect with GAO on Facebook, Flickr, Twitter, and YouTube. Subscribe to our RSS Feeds or E-mail Updates. Listen to our Podcasts. Visit GAO on the web at <a href="http://www.gao.gov">www.gao.gov</a>.</td>
</tr>
<tr>
<td>To Report Fraud, Waste, and Abuse in Federal Programs</td>
<td>Contact:</td>
</tr>
<tr>
<td></td>
<td>Website: <a href="http://www.gao.gov/fraudnet/fraudnet.htm">www.gao.gov/fraudnet/fraudnet.htm</a></td>
</tr>
<tr>
<td></td>
<td>E-mail: <a href="mailto:fraudnet@gao.gov">fraudnet@gao.gov</a></td>
</tr>
<tr>
<td></td>
<td>Automated answering system: (800) 424-5454 or (202) 512-7470</td>
</tr>
<tr>
<td>Congressional Relations</td>
<td>Katherine Siggerud, Managing Director, <a href="mailto:siggerudk@gao.gov">siggerudk@gao.gov</a>, (202) 512-4400, U.S. Government Accountability Office, 441 G Street NW, Room 7125, Washington, DC 20548</td>
</tr>
<tr>
<td>Public Affairs</td>
<td>Chuck Young, Managing Director, <a href="mailto:youngc1@gao.gov">youngc1@gao.gov</a>, (202) 512-4800 U.S. Government Accountability Office, 441 G Street NW, Room 7149 Washington, DC 20548</td>
</tr>
</tbody>
</table>