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Report to Congressional Committees

June 2015

PREPOSITIONED STOCKS

Additional Information and a Consistent Definition Would Make DOD's Annual Report More Useful

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June 2015

PREPOSITIONED STOCKS

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GAO Highlights

Highlights of GAO-15-570, a report to congressional committees

Why GAO Did This Study

DOD prepositions stocks, such as combat vehicles and repair parts, worth billions of dollars at strategic locations around the world. These assets are used to prepare forces quickly for conflicts when needed. Since 2005, GAO has made recommendations for DOD to develop overarching strategic guidance and improve joint oversight of the military services' prepositioning programs.

Section 2229a of Title10 included a provision for DOD to report annually on the status of its prepositioned stocks, and that GAO review DOD's report and provide any additional information to Congress on issues relating to the status of prepositioned stocks. This report (1) assesses the extent to which DOD's fiscal year 2013 prepositioning report addresses 12 statutory reporting elements; and (2) identifies what, if any, additional information DOD could have provided to make the report more useful to decision makers. GAO analyzed DOD's prepositioning report and other readiness reporting data, reviewed DOD guidance, and interviewed cognizant officials.

What GAO Recommends

GAO recommends that DOD develop a standardized definition of prepositioning for its annual report that is consistent with that used in its joint service guidance; and apply this definition consistently to identify prepositioning materiel and equipment across DOD. DOD concurred with GAO's recommendations.

View GAO-15-570. For more information, contact Cary Russell at (202) 512-5431 or russellc@gao.gov.

What GAO Found

The Department of Defense (DOD) provided information on each of the 12 required elements enumerated in its fiscal year 2013 prepositioning report, but it only partially addressed 4 of those elements. GAO found that DOD addressed 8 of the elements and that the information provided was generally responsive to the reporting requirements. DOD partially addressed the remaining 4 elements in that it did not provide all of the required information. For example, DOD was required to identify the status of efforts to develop a joint strategy, integrate service requirements, and eliminate redundancies. DOD's report provides information on strategic guidance, logistics governance, and an effort to set up a working group to develop strategic policy, but does not identify any specific efforts to eliminate redundancies. Similarly, DOD was required to identify the operational planning assumptions used in formulating prepositioned stock levels and composition. DOD's report listed the operational planning assumptions used by one combatant command but did not list those of any other combatant commands. DOD officials agreed that these elements were partially addressed in the fiscal year 2013 prepositioning report and stated that they would be addressed in more detail in the fiscal year 2014 report.

DOD omitted certain information that could have made its prepositioning report more complete and useful. DOD used a narrower definition of prepositioning in the annual report than it uses in joint service guidance. As a result, the report omits shortfalls in two categories of prepositioned items that are included in DOD's Joint Force Readiness Review, a quarterly review that analyzes DOD's strategic readiness to execute the National Military Strategy. In addition, for those stocks it does identify in the annual report, DOD omits information on the extent to which shortfalls contribute to risk in executing operation plans. Further, the definition of prepositioning is not applied consistently by the respective services, the combatant commands, and defense agencies. For example, the Army defines prepositioned stocks for inclusion in the annual prepositioning report to include unit sets of equipment exclusively prepositioned overseas for rotational Army training and exercises, but the Marine Corps does not define overseas training sets as prepositioned equipment and does not include them in the annual report. DOD officials acknowledged a difference between the joint service definition and that used in the annual report. Without a standardized definition of prepositioning that reflects DOD's joint service guidance that is consistently applied by the services and other contributing entities, DOD's annual report on prepositioned stocks will continue to reflect only a subset of prepositioned stocks, and Congress may not be obtaining complete and relevant information needed to determine the sufficiency of DOD's prepositioning stocks.

This is a public version of a classified report GAO issued previously. It excludes classified information and data which described examples of information omitted in DOD's annual prepositioning report pertaining to some categories of prepositioned stocks and the extent to which these shortfalls contribute to operational risk.

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Abbreviations

CENTCOM	U.S. Central Command
DLA	Defense Logistics Agency
DOD	Department of Defense
NDAA	National Defense Authorization Act
PACOM	U.S. Pacific Command
USFK	U.S. Forces Korea

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U.S. GOVERNMENT ACCOUNTABILITY OFFICE
441 G St. N.W.
Washington, DC 20548

June 16, 2015

Congressional Committees

The Department of Defense (DOD) prepositions stocks worth billions of dollars, including items such as combat vehicles, rations, medical supplies, and repair parts, at strategic locations around the world. Both afloat and ashore, prepositioning enables DOD to field combat-ready forces in days, rather than the weeks it would take if stocks had to be moved from the United States to the locations of conflicts. Prepositioned stocks have played an important role in supporting operations in Iraq and Afghanistan and can also be used to support military activities related to security cooperation, deterrence, multilateral training exercises, humanitarian assistance, and disaster relief. Sustained operations have taken a toll on the condition and readiness of military equipment, and fiscal challenges require DOD to carefully balance its investment in prepositioned stocks to achieve military objectives and other DOD priorities. Moreover, DOD's defense strategy issued in January 2012 discusses the drawdown in Afghanistan and a future emphasis on the Asia Pacific region, which are likely to have implications for prepositioning.[1]

Section 2229a of Title 10 of the United States Code includes a provision for the Secretary of Defense to report annually to the congressional defense committees on the status of prepositioned stocks and requires DOD to report on 12 specific elements, including the level of fill and material condition of major items of prepositioned stocks, a timeline for completely reconstituting any shortfall, an estimate of the funds required to reconstitute any shortfall, a list of any operation plans affected by any shortfall in prepositioned stocks, and the status of efforts to develop a joint strategy, integrate service requirements, and eliminate redundancies in prepositioned stocks.[2] (See appendix I for a complete list of the 12 elements.)

[1] Department of Defense, *Sustaining U.S. Global Leadership: Priorities for 21st Century Defense* (Washington, D.C.: Jan. 3, 2012).

[2] 10 U.S.C. § 2229a.

We have issued several reports since 2005 addressing DOD's reporting and management of prepositioning, and this report is our seventh in response to the annual reporting requirement.[3] In our prior reports, we identified a number of long-term and ongoing challenges to DOD's prepositioned stocks related to strategic planning, joint service coordination, requirements determination, inventory management, and other issues. In particular, we found in May 2011 that DOD had limited department-wide guidance to help ensure that its prepositioning programs accurately reflected national military objectives, such as those included in the National Defense Strategy. Thus, we recommended that DOD develop a department-wide strategy on prepositioned materiel and equipment and that it strengthen joint oversight of its prepositioning programs to integrate and synchronize the services' prepositioning programs and thereby maximize efficiency in managing prepositioning across the department and reduce potential unnecessary duplication.[4] DOD concurred, stating that it would develop strategic direction concerning prepositioned stocks.

Subsequently, in September 2012 we found that DOD had not made progress in implementing DOD-wide strategic guidance and joint efforts to enhance oversight of its prepositioning programs and we recommended that DOD establish a timeline for doing so.[5] In September 2013 we found that DOD's fiscal year 2012 prepositioning report partially addressed the annual reporting requirements but omitted some additional information that would be useful for congressional oversight and decision making.[6]

[3] GAO, *Prepositioned Stocks*: *Inconsistencies in DOD's Annual Report Underscore the Need for Overarching Strategic Guidance and Joint Oversight*, GAO-13-790 (Washington, D.C.: Sept. 26, 2013); *Prepositioned Materiel and Equipment: DOD Would Benefit from Developing Strategic Guidance and Improving Joint Oversight*, GAO-12-916R (Washington, D.C.: Sept. 20, 2012); *Follow-up on 2011 Report: Status of Actions Taken to Reduce Duplication, Overlap, and Fragmentation, Save Tax Dollars, and Enhance Revenue,* GAO-12-453SP (Washington, D.C.: Feb. 28, 2012); *Warfighter Support: Improved Joint Oversight and Reporting on DOD's Prepositioning Programs May Increase Efficiencies*, GAO-11-647 (Washington, D.C.: May 16, 2011); *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, GAO-11-318SP (Washington, D.C.: Mar. 1, 2011); and *Defense Logistics: Better Management and Oversight of Prepositioning Programs Needed to Reduce Risk and Improve Future Program*, GAO-05-427 (Washington, D.C.: Sept. 6, 2005).

[4] GAO-11-647.

[5] GAO-12-916R.

[6] GAO-13-790.

While DOD's 2012 report provided information on DOD's strategic guidance process and broad logistics governance, it did not identify specific efforts to develop a joint prepositioning strategy that would integrate service requirements and eliminate redundancies. Because our previous recommendations had not been addressed, we suggested that Congress consider requiring DOD to develop such guidance, along with an implementation plan.

We further found that, aside from issues concerning its annual report, DOD continues to face difficulties in effectively planning and implementing its prepositioning programs and that it risks the potential for duplicative or unaligned efforts among the services. In the National Defense Authorization Act (NDAA) for Fiscal Year 2014 Congress required DOD to maintain a strategic policy and, not later than 120 days after enactment of the law, to develop an implementation plan on the programs of the department for prepositioned materiel and equipment. This plan is to take into account national security threats, strategic mobility, service requirements, and the requirements of the combatant commands, and to address the ways in which the department's prepositioning programs, both ground and afloat, align with national defense strategies and departmental priorities.[7] Congress further included a provision that, not later than 180 days after enactment of the law, we review the submitted strategic policy and implementation plan and provide to the defense committees a report describing our findings and any additional information that we determine is appropriate. On June 24, 2014, we reported that DOD had not submitted a strategic policy or an implementation plan for its prepositioning programs.[8]

On May 21, 2014, DOD submitted its fiscal year 2013 report to the defense committees on the status of its prepositioned stocks from October 2012 through September 2013.[9] DOD's report included an unclassified section that addresses reporting elements 1 through 5 as well as 7 through 10, and a classified annex to address reporting

[7] Pub. L. No. 113-66, sec. 321.

[8] GAO, *Prepositioned Stocks: DOD's Strategic Policy and Implementation Plan,* GAO-14-659R (Washington, D.C.: June 24, 2014).

[9] Department of Defense, *Report on Status of Department of Defense Programs for Prepositioning of Materiel and Equipment: A Report to Congress as required by Section 352 of Public Law 110-181* (May 14, 2014).

elements 6, 11, and 12. Section 2229a of Title 10 of the United States Code included a provision that GAO review DOD's report and, as appropriate, submit to the congressional defense committees any additional information that will further inform the committees on issues relating to the status of the materiel in the prepositioned stocks. This report (1) assesses the extent to which DOD's fiscal year 2013 prepositioning report addresses the 12 statutorily required elements; and (2) identifies what, if any, additional information DOD could have provided to make the report more useful to decision makers.

For each of our objectives, we reviewed relevant policy and procedures and collected information by interviewing officials from the Office of the Deputy Assistant Secretary of Defense for Supply Chain Integration, Office of the Assistant Secretary of Defense for Logistics and Materiel Readiness, Under Secretary of Defense for Acquisition, Technology and Logistics; the Joint Staff; and each of the services. To evaluate the extent to which DOD's annual report addresses the 12 specific reporting elements set out in 10 U.S.C. § 2229a regarding prepositioned stocks, we analyzed DOD's report on the status of prepositioned materiel and equipment for fiscal year 2013. We performed a content analysis in which we compared the prepositioned stocks information in DOD's fiscal year 2013 report with the 12 reporting requirements and assessed the extent to which DOD had addressed each required element. One GAO analyst coded the information and a different analyst verified the coding. Any initial disagreements in the coding were discussed and reconciled by the analysts. The analysts then tallied the responses to determine the extent to which the reporting elements were addressed. We assessed an element as addressed if DOD's report explicitly addressed all parts of the element. We assessed an element as partially addressed if one or more—but not all—parts of the required element were explicitly addressed. We assessed an element as not addressed if the report did not explicitly address any part of the required element.

To identify what, if any, additional information DOD could have provided to make the report more useful to decision makers, we compared what was reported in DOD's fiscal year 2013 prepositioning report with information reported in DOD's Joint Force Readiness Review for September 2013 and related reports from the services on prepositioning issues. Specifically, we determined whether there were issues in DOD's Joint Force Readiness Review for September 2013 and related documents that were not included in the prepositioning report. Also, if prepositioning issues were identified, we determined what additional information, if any, was provided that related to prepositioning shortfalls,

risks, and mitigation efforts. We also compared DOD's definitions of prepositioning and their application to Standards for Internal Control in the Federal Government and approaches for ensuring data quality identified in our prior work. To follow up on issues in DOD's readiness reporting, we obtained information on operation plans and prepositioning requirements from U.S. Central Command (CENTCOM) and U.S. Pacific Command (PACOM), and visited the U.S. Forces Korea (USFK), because only these commands identified prepositioning requirements needed to execute operation plans. We also visited the locations where the Army maintains and loads its afloat prepositioned stocks onto ships at the Army Strategic Logistics Center, Charleston, South Carolina, and where the Marine Corps performs this work at Blount Island Command, Jacksonville, Florida. A more detailed discussion of our scope and methodology is included in appendix II.

We conducted this performance audit from November 2013 to June 2015 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.

This report is a public version of a prior classified report that we issued in March 2015. DOD deemed some of the information in the prior report as secret (SECRET), Secret Not Releasable to Foreign Nationals (SECRET//NOFORN), and For Official Use Only (FOUO), which must be protected from public disclosure. Therefore, this report excludes SECRET, SECRET//NOFORN, and FOUO information and data which described specific examples of information omitted in DOD's annual prepositioning report pertaining to some critical categories of prepositioned stocks and information on the extent to which shortfalls contribute to risk in executing operation plans. Although the information provided in this report is more limited, it addresses the same objectives as the classified report. Also, the overall methodology used for both reports is the same.

Background

The military services preposition stocks ashore and afloat to provide DOD the ability to respond to multiple scenarios by providing assets to support U.S. forces during the initial phases of an operation until follow-on capabilities are available through strategic lift and the supply chain has been established. Each military service maintains its own configurations

and types of equipment and materiel, to support its own prepositioning program. The Army stores equipment sets in its Army Prepositioned Stocks, which consist of sets of combat brigade equipment, supporting supplies, and other stocks located both ashore and afloat. The Marine Corps forward deploys and prepositions sets of materiel and equipment to support a Marine Expeditionary Brigade. These capability sets are stored aboard ships in two Maritime Prepositioning Squadrons, and ashore in Norway. The Navy maintains materiel in the Maritime Prepositioning Squadrons in support of the Marine Corps. Its prepositioning program provides construction support, equipment for off-loading and transferring cargo from ships to shore, and expeditionary medical facilities. In the Air Force, the war reserve materiel includes assets such as direct mission support equipment for fighter and strategic aircraft as well as base operating support equipment to provide force, infrastructure, and flight-line support during wartime and contingency operations.

According to DOD, DOD's prepositioned stocks are intended to support national military objectives, which are described in strategic and operational documents. The Office of the Secretary of Defense and the Joint Staff use the National Defense Strategy and the National Military Strategy[10] to develop high-level military strategic guidance that instructs the geographic combatant commanders[11] on what operation plans they must develop to meet operational objectives that address certain scenarios.[12] Joint operation planning is a coordinated process used by commanders, including the geographic combatant commanders, to determine the best method of accomplishing a mission. Combatant commands develop plans with varying levels of detail. The most detailed plans are called operation plans and contain, among other things, time-

[10] The National Defense Strategy, signed by the Secretary of Defense, is strategic guidance to DOD that articulates the department's priorities and reflects the President's strategic direction for DOD. The National Military Strategy, signed by the Chairman of the Joint Chiefs of Staff, provides strategic direction for the armed forces.

[11] A combatant commander is a commander of one of the unified or specified combatant commands established by the President under 10 U.S.C. § 161. The six geographic combatant commands are U.S. Africa Command (AFRICOM), U.S. Central Command (CENTCOM), U.S. European Command (EUCOM), U.S. Northern Command (NORTHCOM), U.S. Pacific Command (PACOM), and U.S. Southern Command (SOUTHCOM).

[12] The Office of the Secretary of Defense planning guidance to the combatant commands is provided in the form of the *Guidance for Employment of the Force*, and the Chairman of the Joint Chiefs of Staff planning guidance is the *Joint Strategic Capabilities Plan*.

phased force and deployment data, which include the specific units to be deployed in support of the plan and the timeline for when those forces are needed.[13] The services then determine how best to meet the needs of the combatant commanders, which may include the use of prepositioned stocks or other types of equipment to support the commanders' goals and ensure timely support of deployed forces during the initial phases of an operation until follow-on capabilities have been established. Combatant commanders periodically review their plans, assess the risk to those plans, and report the results to the Chairman of the Joint Chiefs of Staff.

By providing needed prepositioned materiel and equipment, the military services can reduce the risks associated with a plan. Prepositioned stocks are employed by the geographic combatant commanders, who have the authority to, among other things, organize commands and forces and employ forces as they consider necessary to accomplish assigned missions. DOD apportions the services' prepositioned materiel among the geographic combatant commands according to the joint guidance, and the afloat prepositioned stocks may be apportioned to more than one geographic combatant command. Requirements for prepositioning are developed based on an approved operation plan. The approval of the Secretary of Defense is generally required to use the prepositioned capabilities.

In June 2008, DOD issued an instruction directing the Under Secretary of Defense for Policy to develop and coordinate guidance that identifies an overall war reserve materiel strategy, which includes prepositioned stocks.[14] The Under Secretary of Defense for Policy is responsible for establishing and coordinating force development guidance that identifies an overall strategy to achieve desired capabilities and responsiveness in support of the National Defense Strategy. The Under Secretary of Defense for Acquisition, Technology, and Logistics and the Chairman of the Joint Chiefs of Staff are responsible for establishing a Global Prepositioned Materiel Capabilities Working Group.

[13] Operation plans, or OPLANs, are defined as complete and detailed joint plans that contain a full description of the concept of operations, all annexes applicable to the plan, and time-phased force and deployment data.

[14] Department of Defense Instruction 3110.06, *War Reserve Materiel (WRM) Policy* (June 23, 2008).

DOD established this prepositioning working group and assigned it responsibilities to: (1) assess the combatant commands' ability to meet force development requirements based on information provided by the combatant commands, the services, and the Defense Logistics Agency (DLA); (2) address joint issues concerning war reserve materiel requirements, war reserve determination, and war reserve positioning, and also to develop recommendations for improved processes, as needed; (3) review risk assessments provided by the military departments and DLA, and initiate program reviews, as needed; and (4) make recommendations that balance limited resources against operational risks during budget reviews.

The Global Prepositioned Materiel Capabilities Working Group, including representatives from the Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics and the Joint Staff, has responsibility for, among other things, addressing joint issues concerning prepositioned stocks. The Chairman of the Joint Chiefs of Staff has provided the annual report on prepositioned stocks on behalf of the Secretary of Defense since the report's inception.

DOD's Annual Report Addressed Eight of the Required Elements and Partially Addressed the Other Four

DOD provided some information on each of the 12 reporting elements enumerated in section 2229a in its fiscal year 2013 annual report on prepositioned stocks; however, with regard to 4 of those elements, the information it provided was only partial.

DOD is required to report on all 12 elements identified in 10 U.S.C. § 2229a. Accordingly, we assessed an element as being addressed if DOD's report explicitly addressed all parts of the element. We assessed an element as partially addressed if at least one—but not all—parts of the required element were explicitly addressed. Based on our analysis, DOD addressed 8 of the elements in that the information provided in the report was generally responsive to the reporting requirements; and DOD partially addressed 4 of the elements—element numbers 6, 10, 11, and 12—in that it did not provide all of the required information. Table 1 summarizes our assessment of the extent to which DOD's report included the required elements.

Table 1: Summary of GAO's Assessment of the Department of Defense's (DOD) Fiscal Year 2013 Report's Responses to the 12 Reporting Elements Required by 10 U.S.C. § 2229a

Reporting elements	GAO's assessment of DOD's report[a]	GAO's comments
(1) The level of fill for major end items of equipment and spare parts in each prepositioned set as of the end of the fiscal year covered by the report.	Addressed	DOD's report contains information on each service pertaining to the amount of assets on hand in relationship to its requirements. However, the Air Force and Navy have large quantities of small parts and are not required to report on spare parts separately from end items for equipment identified as prepositioned stocks.
(2) The material condition of equipment in the prepositioned stocks as of the end of such fiscal year, grouped by category or major end item.	Addressed	DOD's report contains information on each service pertaining to the serviceability of those assets identified for element one, grouped by category or major end item.
(3) A list of major end items of equipment drawn from the prepositioned stocks during such fiscal year and a description of how that equipment was used and whether it was returned to the stocks after being used.	Addressed	DOD's report contains information from each service pertaining to its prepositioned equipment, including a description of how the equipment was used and whether it was returned to the stocks after use.
(4) A timeline for completely reconstituting any shortfall in the prepositioned stocks.	Addressed	DOD's report contains information on each service's anticipated timelines for reconstituting its prepositioned stocks.
(5) An estimate of the amount of funds required to completely reconstitute any shortfall in the prepositioned stocks and a description of the Secretary's plan for carrying out such complete reconstitution.	Addressed	DOD's report provides an estimate of each service's funding requirements in various funding information categories. The Army and Marine Corps provide a budget plan; the Navy reports that it does not have a shortfall; and the Air Force reports that it will accept the risk for a shortfall of about $600 million over the fiscal years 2015-19 programs and does not require a plan.
(6) A list of any operations plan[b] affected by any shortfall in the prepositioned stocks and a description of any action taken to mitigate any risk that such a shortfall may create.	Partially addressed	DOD's report identifies operation plans affected by shortfalls in prepositioned stocks. However, the report omits some shortfalls in prepositioned stocks affecting these operation plans that were identified in DOD's readiness reporting along with any accompanying actions identified to mitigate risks the shortfalls may create.
(7) A list of any nonstandard items slated for inclusion in the prepositioned stocks and a plan for funding the inclusion and sustainment of such items.	Addressed	DOD's report provides a list of nonstandard items for the Marine Corps and Army as well as a plan for future funding and sustainment. The report notes that the Air Force and Navy have not identified any nonstandard equipment for inclusion in their prepositioned stocks.
(8) A list of any equipment used in support of Operation Iraqi Freedom, Operation New Dawn, or Operation Enduring Freedom slated for retrograde and subsequent inclusion in the prepositioned stocks.	Addressed	DOD's report describes retrograde plans for the Army, Air Force, and Marine Corps. The report noted that the Navy has no retrograde plans.
(9) An efficiency strategy for limited shelf-life medical stock replacement.	Addressed	DOD identifies its prepositioning strategy for limited shelf-life medical stocks, including initiatives to minimize costs that involve the services and the Defense Logistics Agency (DLA).

Reporting elements	GAO's assessment of DOD's report[a]	GAO's comments
(10) The status of efforts to develop a joint strategy, integrate service requirements, and eliminate redundancies.	Partially addressed	DOD's report provides information on the status of DOD's efforts to develop a joint strategy and integrate service requirements. However, it does not identify any specific efforts to eliminate redundancies.
(11) The operational planning assumptions used in the formulation of prepositioned stock levels and composition.	Partially addressed	DOD's report listed U.S. Central Command's (CENTCOM) operation planning assumptions used in the formulation of prepositioned stock levels. However, the report did not list U.S. Pacific Command's (PACOM) operation planning assumptions, or assumptions U.S. Forces Korea (USFK) identified related to operation plan execution.
(12) A list of any strategic plans affected by changes to the levels, composition, or locations of the prepositioned stocks and a description of any action taken to mitigate any risk that such changes may create.	Partially addressed	DOD's report provides a list of strategic plans that have prepositioning requirements. However, for several of these plans the report omitted a description of any action taken to mitigate risks resulting from changes to the prepositioned stocks.

Source: GAO analysis of DOD data. | GAO-15-570

Note: The information is from DOD's fiscal year 2013 prepositioning report dated May 14, 2014.

[a]We assessed an element as being addressed if DOD's report explicitly addressed all parts of the element. We assessed an element as partially addressed if at least one—but not all—parts of the required element were explicitly addressed.

[b]Section 2229a of Title 10 refers to DOD's operations plan; however, DOD refers to them as operation plans so we use DOD's term in this report.

We assessed four of the elements as partially addressed because they did not provide all of the information required. Specifically,

- Element number 6 requires DOD to provide a list of any operations plan affected by any shortfall in the prepositioned stocks and a description of any action taken to mitigate any risk that such a shortfall may create. DOD's report identifies operation plans affected by shortfalls in prepositioned stocks, but it omits some shortfalls in prepositioned stocks affecting these operation plans that were identified in DOD's readiness reporting, and omits any accompanying actions identified to mitigate risks that the shortfalls may create. Therefore, we assessed that DOD's report only partially addressed this element.
- Element number 10 requires DOD to provide the status of efforts to develop a joint strategy, integrate service requirements, and eliminate redundancies. DOD's report provides information on DOD's strategic guidance process and broad logistics governance, and an effort to establish a working group to develop strategic policy, including joint oversight. However, because it does not identify any specific efforts

taken to eliminate redundancies, we assessed that DOD's report only partially addressed this element.

- Element number 11 requires DOD to identify the operational planning assumptions used in the formulation of prepositioned stock levels and composition. DOD's report listed CENTCOM's operation planning assumptions used in the formulation of prepositioned stock levels. However, the report did not list PACOM's operation planning assumptions, or assumptions USFK identified related to operation plan execution. Because DOD's report omits information on at least one other combatant command's operation planning assumptions that involved prepositioned stocks, we assessed that DOD only partially addressed this element.
- Element number 12 requires DOD to provide a list of any strategic plans affected by changes to the levels, composition, or locations of the prepositioned stocks, and a description of any action taken to mitigate any risks that such changes may create. DOD's report provides a list of strategic plans that have prepositioning requirements. However, for several of these plans the fiscal year 2013 prepositioning report omitted a description of any action taken to mitigate risks resulting from changes to the prepositioned stocks and for most of these plans it did not identify changes in levels, composition, or locations of prepositioned stocks or actions to mitigate risks. Because DOD's report omits information called for on some of these plans, we assessed that DOD only partially addressed this element.

DOD joint staff and supply-chain integration officials agreed with our assessment that elements 6, 10, 11, and 12 were partially addressed in the fiscal year 2013 prepositioning report and said they will be addressed in more detail in the fiscal year 2014 report.

Certain Information That Could Have Made DOD's Annual Report More Complete and Useful Was Omitted, and DOD Lacks a Consistent Definition of Prepositioning

DOD's Report Omits Some Critical Categories of Prepositioned Stocks

DOD's annual prepositioning report omitted some categories of prepositioned items which could have made the report more complete and useful to decision makers. DOD's Joint Force Readiness Review is a principal readiness review that is conducted on a quarterly cycle to analyze the department's strategic readiness to execute the National Military Strategy. It provides the Chairman of the Joint Chiefs of Staff with a baseline of DOD's readiness, including significant shortfalls. The September 2013 readiness review and related documents identified two critical categories of prepositioned stocks that were not identified in DOD's annual prepositioning report. Additional details on these two categories are included in our classified report.

DOD Lacks a Standardized, Consistent Definition of Prepositioning

DOD's Definitions of Prepositioning Differ

The omission of two categories of items from DOD's annual report is attributable to the variance in DOD's definitions of prepositioning. Specifically, DOD used a more narrow definition of prepositioning for the annual report than it uses in joint service guidance.

DOD joint service guidance[15] defines prepositioning as placing military units, equipment, or supplies at or near the point of planned use or at a designated location to reduce reaction time and ensure timely support of a specific force during the initial phases of an operation. Related joint service guidance also defines the prepositioned war reserve requirement as that portion of the war reserve materiel requirement that must be reserved and positioned at or near the point of planned use, or issued to the user prior to hostilities.

DOD describes war reserve materiel as mission-essential materiel—that is, secondary and principal items, including end items and munitions—usable to attain and sustain wartime theater stock objectives. In addition, war reserve materiel encompasses petroleum war reserve stocks, war reserve stocks for allies, and forward positioned materiel. Specifically:

- Petroleum war reserve stocks can be designated as starter stocks, or swing stocks, or both. Starter stocks are war reserve material located in or near a theater of operations to support the conduct of military operations until resupply at wartime rates can be established. Swing stocks are positioned afloat or ashore and are capable of supporting the requirements of more than one contingency in more than one theater of operations.
- War reserve stocks for allies refers to a DOD program to have the services procure or retain in their inventories minimal stockpiles of materiel such as munitions, equipment, and combat-essential consumables to ensure support for selected allied forces in time of war until in-country production and external resupply can meet the estimated combat consumption needs.
- Forward-positioned materiel is the DLA term for materiel that is positioned closer to the customers who need it, to include those overseas.

In contrast, DOD's definition of prepositioning for purposes of its annual report is much more narrow than that used in the joint service guidance. It refers to prepositioned capability sets, which are unit-level, mission-essential, principal end items and supporting secondary items positioned at or near the point of planned use. A capability set for the Army is a brigade combat team with stocks stored at land sites and aboard

[15] Department of Defense Joint Publication 1-02, *Department of Defense Dictionary of Military and Associated Terms* (Nov. 8, 2010) (as amended through Nov. 15, 2014).

prepositioning ships in sets designed to support 3,000 to 5,000 soldiers. Set equipment includes Abrams tanks, Bradley infantry fighting and support vehicles, and spare parts and other sustainment stocks to support the early stages of a conflict. For the Marine Corps and Navy, capability sets are the combat and communications systems stored aboard prepositioning ships and organized into two squadrons, each supporting about 16,000 Marines and sailors for up to 30 days. For the Air Force, capability sets are base operating support equipment and supplies used to house forces at austere base forward operating locations, as well as aerospace ground equipment for flying operations, equipment for aircraft refueling, and general aviation support.

DOD Does Not Apply the Definitions Consistently

In addition to the variance between the joint service definition and the annual report definition, we found that DOD, the services, the combatant commands, and the defense agencies do not apply the annual report definition of prepositioning consistently.

The Army's definition of prepositioned stocks for inclusion in the annual prepositioning report was expanded in fiscal year 2013 to include the formation of training sets, which are unit sets of equipment exclusively prepositioned overseas for rotational Army training and exercises. The Marine Corps does not define overseas training sets as prepositioned equipment, and does not include them in the annual report. Marine Corps program officials also told us that crisis-response equipment is not considered to be propositioned stocks.[16] The Marine Corps also excludes the aviation component of its Maritime prepositioned squadrons. The Navy identifies as its prepositioning program only those elements integrated with the Marine Corps' prepositioning program. The Air Force excludes its mobility assets, such as aircraft and aircraft spare parts, from the annual prepositioning report. Also, while it identifies war reserve materiel and prepositioning stocks to be the same thing, it excludes from the annual report some categories of Air Force war reserve materiel, such as munitions, fuel, and rations. Although DOD's fiscal year 2010 prepositioning report provided a more complete picture of the Air Force prepositioned materiel and equipment in that it included munitions, fuel, and rations, Air Force officials stated that similar data submitted for

[16]Section 322 of the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 (Pub. L. No. 113-291, Dec. 19, 2014) adds an additional requirement for the strategic policy on prepositioning of materiel and equipment to include support for crisis-response elements.

inclusion in the fiscal year 2011 report were omitted for reasons that officials could not recall, and that these data have not been submitted in any subsequent report. Additionally, some of the services and DLA have begun to preposition stocks for humanitarian and disaster-relief activities or for other service priorities outside of approved operation requirements.

While joint staff officials responsible for preparing the annual prepositioning report stated that stocks should be prepositioned only to meet the requirements of a Secretary of Defense approved operation plan, DOD's fiscal year 2013 annual report notes that the services continue to adjust their prepositioning programs in support of the department's new strategic guidance. These adjustments include the Army's shifting prepositioned assets to Australia to serve as training sets and the Marine Corps' placing increased focus on its prepositioned assets in Norway to support combatant commander–stated operation plan requirements and to provide global coverage, forward presence, and crisis response.

DOD joint staff and supply-chain integration officials acknowledged that there is a difference between the joint service definition and the definition used for the annual prepositioning report, and they also acknowledged the inconsistent application by the services. They stated that the department does not have an official definition of prepositioned materiel and equipment in its war reserve policy, so for purposes of its annual prepositioning report it constructed one. DOD officials stated that DOD is working with the combatant commands, military services, and defense agencies to establish a definition for prepositioning with the intention of publishing it in DOD Instruction 3110.06 on War Reserve Policy, and applying it in the fiscal year 2014 and subsequent annual prepositioning reports. However, they did not provide documentation to show the extent to which this definition will be consistent with DOD's joint service guidance and applied to the annual prepositioning report, or how they would ensure that the revised definition will be consistently applied. Federal internal control standards state that decision makers need complete and relevant information to manage risks and achieve their efficiency and effectiveness goals.[17] In addition, our prior work on results-oriented management has identified approaches for agencies to take to

[17] GAO, *Standards for Internal Control in the Federal Government*, GAO/AIMD-00-21.3.1 (Washington, D.C.: November 1999).

measure performance. Specifically, agencies need to verify and validate measured values of performance. Verification includes the assessment of data completeness, accuracy, and consistency and related quality-control practices. Completeness is the extent to which enough of the required data elements are collected from a sufficient portion of the target population or sample. Consistency is the extent to which data are collected using the same procedures and definitions across collectors and times.[18] Also, our work has shown that the use of standardized definitions constitutes a key part of ensuring that the information being measured can be reported in a consistent fashion.[19]

Using a broader definition of prepositioning for the report that more closely aligns with DOD's joint service definition of prepositioning, as well as consistent application of the definition by all the services, the combatant commands, and the defense agencies, would have provided relevant information and made DOD's prepositioning report more complete and useful to decision makers. Further, without a standardized definition of prepositioning that is consistent with that used in joint guidance and that is consistently applied across the department, DOD's annual report will continue to reflect only a subset of its prepositioned stocks.

[18] GAO, *Performance Plans: Selected Approaches for Verification and Validation of Performance Information,* GAO/GGD-99-139 (Washington, D.C.: July 30, 1999).

[19] Based on our previous reporting, we have found that metrics should be reportable in a consistent fashion, and that a key part of consistent reporting is ensuring that standardized definitions, methodologies, and procedures will be used. In addition, we have reported that inconsistent definitions limit the comparability of programs across agencies. See GAO, *Defense Inventory: Actions Underway to Implement Improvement Plan, but Steps Needed to Enhance Efforts,* GAO-12-493 (Washington, D.C.: May 3, 2012).

DOD's Report Omits Some Readiness Information and Has Not Fully Implemented Prior GAO Recommendations for Including Such Information

For those stocks it does identify in the annual prepositioning report, DOD omits information on the extent to which shortfalls contribute to risk in executing operation plans. In May 2011, we found that DOD's Joint Force Readiness Review and associated documentation provided more indication than DOD's annual report on the extent to which DOD had shortfalls in prepositioned stocks.[20] We recommended that DOD provide in its annual prepositioning report information it reports as part of the Joint Force Readiness Review, including (1) a summary of all the DOD plans that the services have determined include requirements for prepositioned stocks; (2) a description of the extent to which the combatant commands have determined that shortfalls in prepositioned stocks contribute to any specific execution risk in these plans; (3) the full range of measures in place to mitigate the risks of shortfalls in prepositioned stocks; and (4) an assessment of the extent to which the mitigation measures identified by the services reduce risk. DOD concurred with our recommendation; however, DOD stated that the department already provided a comprehensive and more holistic approach to risk and mitigation strategies each year and that reporting additional risks and mitigation strategies for specific execution of concept plans using only prepositioning program shortfalls could result in suboptimized decision making.

Our examination of the Joint Force Readiness Review for September 2013 and related documents and discussions confirmed that this report continues to provide more information than DOD's annual prepositioning report on the extent to which shortfalls in prepositioned stocks contribute to readiness risk in executing operation plans. While DOD has provided additional information over time on operation plans with prepositioning requirements in the annual prepositioning report, it has not identified any specific execution risk in these plans; the full range of measures in place to mitigate the risks of shortfalls in prepositioned stocks; or an assessment of the extent to which the mitigation measures identified by the services reduce risk. We maintain that such omissions in DOD reports to Congress could potentially lead to decisions on prepositioning that are based on incomplete or misleading information.

According to DOD Joint Staff and supply-chain managers, some shortfalls were not discussed more fully in the annual prepositioning report for fiscal

[20] GAO-11-647.

year 2013 because DOD has a standard process for identifying and funding issues of importance to the military services and the combatant commands. These officials stated that risk mitigation must be considered as part of an overall composite process that balances capabilities with resources. However, they agreed that it would be valid to include in the annual prepositioning report information from other reports that could be important in identifying prepositioned materiel and equipment shortfalls and efficiencies.

The 2013 annual prepositioning report continues to omit information from the Joint Force Readiness Review, and we continue to maintain that fully implementing our May 2011 recommendation would help ensure that DOD better manages its prepositioning program and provides Congress with a more useful oversight tool.

Conclusions

DOD's annual report for fiscal year 2013 on prepositioning addressed or partially addressed the 12 required reporting elements. However, in that annual report DOD uses a different and narrower definition of prepositioning than it uses in joint guidance. Furthermore, DOD has not ensured that the entities contributing to the report consistently apply that narrow definition of prepositioning. Consequently, DOD's annual report omits some categories of prepositioned items, including some with shortages that place DOD's operation plans at risk. Additionally, DOD's annual report omits important information that is included in other DOD readiness reporting related to shortfalls that may affect readiness. Without a standardized definition that reflects DOD's joint service guidance and is consistently applied by the services and other contributing entities, DOD's annual report on prepositioned stocks will continue to reflect only a subset of prepositioned stocks, DOD will continue to face difficulty in overseeing its prepositioning program across the services, and Congress may not be obtaining the complete and relevant information needed to determine the sufficiency of DOD's prepositioning stocks.

Recommendations for Executive Action

To help provide congressional decision makers with complete and relevant information, the Secretary of Defense should direct the Under Secretary of Defense for Acquisition, Technology and Logistics, in coordination with the Chairman of the Joint Chiefs of Staff, to take the following two actions:

- develop a standardized definition of prepositioning that is consistent with that used in DOD's joint service guidance; and

- apply this definition consistently to identify prepositioned materiel and equipment across DOD, including the services, the combatant commands, and the defense agencies.

Agency Comments and Our Evaluation

In written comments on the earlier classified version of this report, DOD concurred with our recommendations to (1) develop a standardized definition of prepositioning that is consistent with that used in DOD's joint service guidance, and (2) apply this definition consistently to identify prepositioned materiel and equipment across DOD, including the services, the combatant commands, and the defense agencies. DOD stated it would develop a definition for Prepositioned War Reserve Materiel (PWRM), and promulgate that definition in DOD and joint guidance to ensure consistent identification of PWRM across the services, combatant commands, and defense agencies. However, because DOD did not provide details as to how it will ensure that the definition it develops for PWRM is consistently applied across the department, it is not clear the extent to which DOD's actions will address the intent of our recommendations. Therefore, we continue to believe that, as DOD develops and adds a definition to its guidance, it should take steps to ensure the consistent application of that definition across the services' prepositioning programs. DOD's unclassified written comments are reprinted in appendix III

We are providing copies of this report to the appropriate congressional committees; the Secretary of Defense; the Under Secretary of Defense for Acquisition, Technology and Logistics; the Chairman of the Joint Chiefs of Staff; the Secretaries of the Army, the Navy, and the Air Force; and the Commandant of the Marine Corps. The report is also available at no charge on GAO's website at http://www.gao.gov.

If you or your staff have any questions concerning 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 report. GAO staff members who contributed to this report are listed in appendix IV.

Cary Russell
Director, Defense Capabilities and Management

List of Committees

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The Honorable Jack Reed
Ranking Member
Committee on Armed Services
United States Senate

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

The Honorable Mac Thornberry
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

Appendix I: United States Code Title 10 Section 2229a Requires DOD Reporting on 12 Elements

Section 2229a of Title10 of the United States Code requires the Secretary of Defense to report annually to the congressional defense committees on the status of prepositioned stocks and requires the Department of Defense's (DOD) report to include 12 elements:[1]

1. The level of fill for major end items of equipment and spare parts in each prepositioned set as of the end of the fiscal year covered by the report.[2]

2. The material condition of equipment in the prepositioned stocks as of the end of such fiscal year, grouped by category or major end item.

3. A list of major end items of equipment drawn from the prepositioned stocks during such fiscal year and a description of how that equipment was used and whether it was returned to the stocks after being used.

4. A timeline for completely reconstituting any shortfall in the prepositioned stocks.

5. An estimate of the amount of funds required to completely reconstitute any shortfall in the prepositioned stocks and a description of the Secretary's plan for carrying out such complete reconstitution.

6. A list of any operations plan affected by any shortfall in the prepositioned stocks and a description of any action taken to mitigate any risk that such a shortfall may create.

7. A list of any nonstandard items slated for inclusion in the prepositioned stocks and a plan for funding the inclusion and sustainment of such items.

8. A list of any equipment used in support of Operation Iraqi Freedom, Operation New Dawn, or Operation Enduring Freedom slated for retrograde and subsequent inclusion in the prepositioned stocks.[3]

[1] 10 U.S.C. § 2229a.

[2] While 10 U.S.C. § 2229a does not define "major end items," DOD defines a major end item as a final combination of end products that is ready for its intended use. Department of Defense Manual 4140.01*, DOD Supply Chain Material Management Procedures*, vol. 5, p. 56 (Feb. 10, 2014).

9. An efficiency strategy for limited shelf-life medical stock replacement.

10. The status of efforts to develop a joint strategy, integrate service requirements, and eliminate redundancies.

11. The operational planning assumptions used in the formulation of prepositioned stock levels and composition.

12. A list of any strategic plans affected by changes to the levels, composition, or locations of the prepositioned stocks and a description of any action taken to mitigate any risk that such changes may create.

[3] While 10 U.S.C. § 2229a does not define "retrograde," DOD defines retrograde as the process for the movement of non-unit equipment and materiel from a forward location to a reset (replenishment, repair, or recapitalization) program or to another directed area of operations to replenish unit stocks, or to satisfy stock requirements.

Appendix II: Scope and Methodology

For each of our objectives, we reviewed relevant policy and procedures and collected information by interviewing officials from the Office of the Deputy Assistant Secretary of Defense for Supply Chain Integration, Office of the Assistant Secretary of Defense for Logistics and Materiel Readiness, Under Secretary of Defense for Acquisition, Technology and Logistics; the Joint Staff; and each of the services. To evaluate the extent to which the Department of Defense's (DOD) annual report addressed the 12 specific reporting elements set out in 10 U.S.C. § 2229a regarding prepositioned stocks, we analyzed DOD's report on the status of prepositioned materiel and equipment for fiscal year 2013. We performed a content analysis in which we compared the prepositioned stocks information in DOD's fiscal year 2013 report with the 12 reporting elements and assessed the extent to which DOD had addressed each required element. One GAO analyst coded the information and a different analyst verified the coding. Any initial disagreements in the coding were discussed and reconciled by the analysts. The analysts then tallied the responses to determine the extent to which the reporting elements were addressed. We assessed an element as addressed if DOD's report explicitly addressed all parts of the element. We assessed an element as partially addressed if at least one—but not all—parts of the required element were explicitly addressed. Finally, we assessed an element as not addressed if it did not explicitly address any part of the required element. We did not independently assess the data in the fiscal year 2013 report, but we assessed the reliability of the systems used to generate the data and concluded that the data were sufficiently reliable to meet the objectives of this engagement.

To identify what, if any, additional information DOD could have provided to make the report more useful to decision makers, we compared what was reported in DOD's fiscal year 2013 prepositioning report with information reported in DOD's Joint Force Readiness Review for September 2013 and related reports from the services on prepositioning issues. Specifically, we determined whether there were issues in DOD's Joint Force Readiness Review for September 2013 and related documents that were not included in the prepositioning report. Also, if prepositioning issues were identified, we determined what additional information, if any, was provided that related to prepositioning shortfalls, risks, and mitigation efforts. We also compared DOD's definitions of prepositioning and compared their application to Standards for Internal Control in the Federal Government and approaches for ensuring data

quality identified in our prior work.[1] To follow up on issues in DOD's readiness reporting, we obtained information on operation plans and prepositioning requirements from U.S. Central Command (CENTCOM) and U.S. Pacific Command (PACOM), and visited the U. S. Forces Korea (USFK), because only these combatant commands identified prepositioning requirements needed to execute operation plans.[2] We also visited the locations where the Army maintains and loads its afloat prepositioned stocks onto ships at the Army Strategic Logistics Center, Charleston, South Carolina, and where the Marine Corps performs this work at Blount Island Command, Jacksonville, Florida.

To obtain information for our review, we met with officials from the following:

- Office of the Deputy Assistant Secretary of Defense for Supply Chain Integration, Office of the Assistant Secretary of Defense for Logistics and Materiel Readiness, Under Secretary of Defense for Acquisition, Technology and Logistics;
- Joint Chiefs of Staff, Operations, Logistics, and Force Structure, Resources, and Assessment Directorates;
- U.S. Army, Headquarters, Deputy Chiefs of Staff for Operations and Plans, Logistics, and Programs;
- U.S. Army Materiel Command;
- U.S. Army Sustainment Command;
- U.S. Air Force, Headquarters, Logistics, Installations and Mission Support;
- U.S. Air Force, Air Combat Command, Logistics Readiness and Plans;
- U.S. Forces Korea (USFK);
- U.S. Marine Corps, Headquarters, Installations and Logistics;

[1] GAO, *Standards for Internal Control in the Federal Government*, GAO/AIMD-00-21.3.1 (Washington, D.C.: November 1999). Also GAO, *Performance Plans: Selected Approaches for Verification of Performance Information,* GAO/GGD-99-139 (Washington, D.C.: July 30, 1999) identified verification, completeness, and consistency as important for ensuring that information being measured can be reported in a consistent fashion. We identified these approaches by reviewing agencies performance plans, goals, and reports against these plans.

[2] We visited USFK, a subordinate command in PACOM, because of the recent emphasis on the Asia Pacific region and to determine how prepositioning requirements and options for addressing them are determined. We met with officials from the Operations; Logistics, Plans, Readiness; Munitions; and Fuels Directorates. We also visited the 8th Army's 403rd Field Support Battalion and interviewed officials from the service components.

- U.S. Marine Corps, Headquarters, Plans, Policies and Operations; and
- U.S. Pacific Command (PACOM).

We conducted this performance audit from November 2013 to June 2015 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.

Appendix III: Comments from the Department of Defense

ASSISTANT SECRETARY OF DEFENSE
3500 DEFENSE PENTAGON
WASHINGTON, DC 20301-3500

LOGISTICS AND
MATERIEL READINESS

MAR 11 2015

Mr. Cary B. Russell
Director, Defense Capabilities and Management
U.S. Government Accountability Office
441 G Street, N.W.
Washington, DC 20548

Dear Mr. Russell:

This is the Department of Defense (DoD) response to the GAO Draft Report, [redacted], "(U) PREPOSITIONED STOCKS: Additional Information and a Consistent Definition Would Make the Annual Report More Useful" dated February 5, 2015 (GAO Code [redacted]).

We concur with the report, and we look forward to continued collaboration on this effort.

Sincerely,

David J. Berteau

Enclosure:
As stated

GAO DRAFT REPORT DATED FEBRUARY 5, 2015

[redacted]

"(U) PREPOSITIONED STOCKS: ADDITIONAL INFORMATION AND A CONSISTENT DEFINITION WOULD MAKE THE ANNUAL REPORT MORE USEFUL"

DEPARTMENT OF DEFENSE COMMENTS TO THE GAO RECOMMENDATIONS

RECOMMENDATION 1: To help provide Congressional decision makers with complete and relevant information, the Secretary of Defense should direct the Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with the Chairman of the Joint Chiefs of Staff, to take the following action: Develop a standardized definition of prepositioning that is consistent with that used in DOD's joint service guidance.

DoD RESPONSE: Concur. The Department will develop a definition for Prepositioned War Reserve Materiel (PWRM).

RECOMMENDATION 2: To help provide Congressional decision makers with complete and relevant information, the Secretary of Defense should direct the Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with the Chairman of the Joint Chiefs of Staff, to take the following action: Apply this definition consistently to identify prepositioned materiel and equipment across DOD, including the Services, Combatant Commands, and the Defense Agencies.

DoD RESPONSE: Concur. The Department will ensure the PWRM definition is promulgated in DOD and Joint guidance to ensure consistent identification of PWRM across the Services, Combatant Commands, and Defense Agencies.

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

Cary Russell, (202) 512-5431 or russellc@gao.gov

Staff Acknowledgments

In addition to the contact named above, individuals who made key contributions to this report include Alissa H. Czyz and Larry J. Junek, Assistant Directors; Josie J. Benavidez; Lionel C. Cooper; Julie Corwin; Greg E. Pugnetti; Michael D. Silver; Maria Storts; Sabrina C. Streagle; Tristan T. To; and Cheryl A. Weissman.

Related GAO Products

Prepositioned Stocks: Inconsistencies in DOD's Annual Report Underscore the Need for Overarching Strategic Guidance and Joint Oversight, GAO-13-790. Washington, D.C.: September 26, 2014.

Prepositioned Stocks: DOD's Strategic Policy and Implementation Plan. GAO-14-659R. Washington, D.C.: June 24, 2014.

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2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue. GAO-12-342SP. Washington, D.C.: February 28, 2012.

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Warfighter Support: Improved Joint Oversight and Reporting on DOD's Prepositioning Programs May Increase Efficiencies. GAO-11-647. Washington, D.C.: May 16, 2011.

Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue. GAO-11-318SP. Washington, D.C.: March 1, 2011.

Defense Logistics: Department of Defense's Annual Report on the Status of Prepositioned Materiel and Equipment Can Be Further Enhanced to Better Inform Congress. GAO-10-172R. Washington, D.C.: November 4, 2009.

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