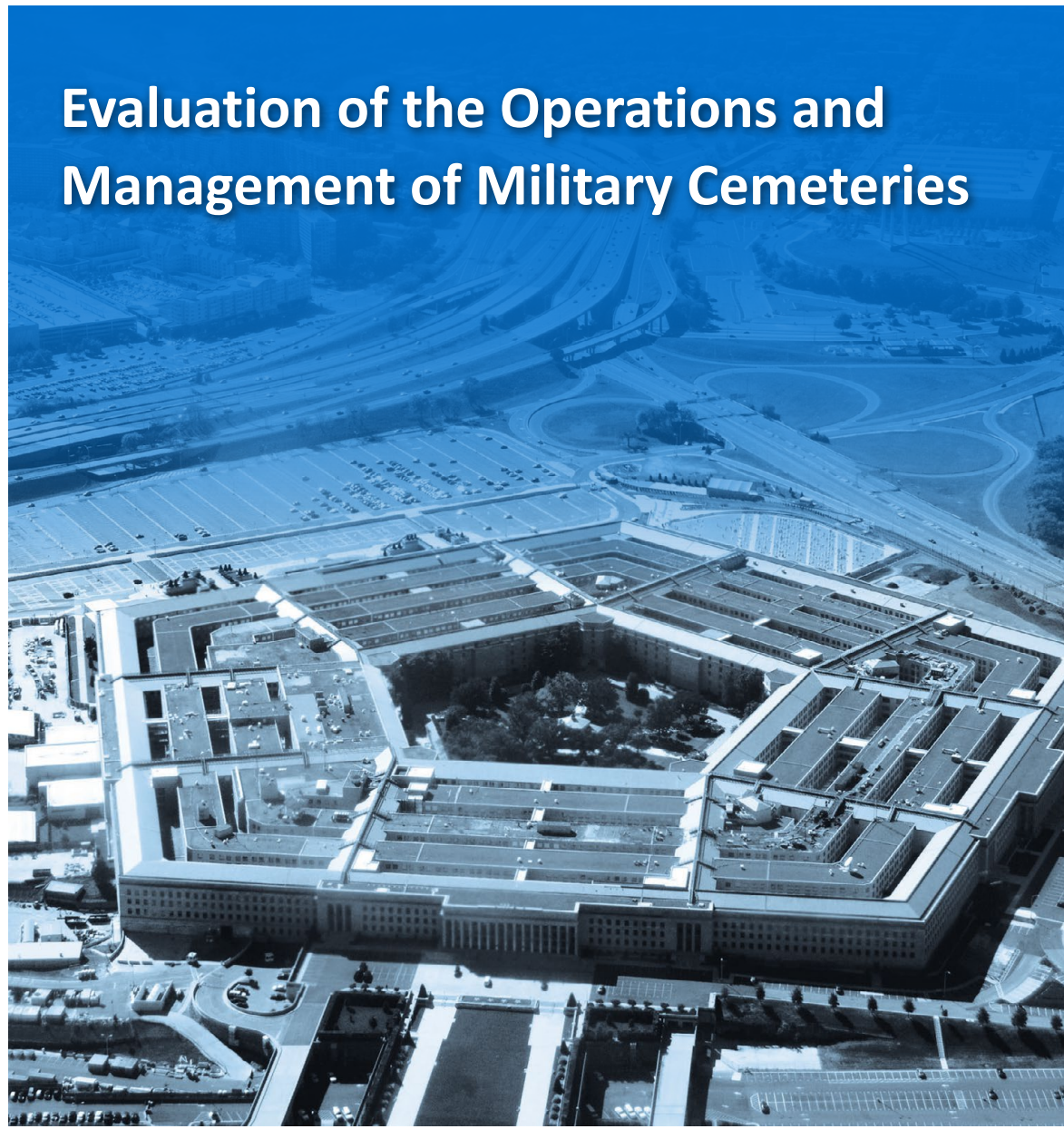# INSPECTOR GENERAL

U.S. Department of Defense

Evaluation of the Operations and Management of Military Cemeteries

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

Results in Brief

Evaluation of the Operations and Management of Military Cemeteries

May 20, 2019

Objective

This is one of two reports evaluating operations and management of Military Cemeteries under the control of the Military Departments. It is a follow-up evaluation to our previous report, DODIG-2013-098, "Assessment of U.S. Military Cemeteries," June 28, 2013, (Revised May 20, 2019).

This report evaluates the operations and management of 16 of the 38 Military Cemeteries. Specifically, we:

- evaluated gravesite accountability and the system of record used to schedule, plan, account for, and accurately document the burials in the cemetery;[1]

- reviewed the status and implementation of the DoD, Army, Navy, and Air Force cemetery regulations;

- reviewed contracted support for Military Cemeteries; and

- verified completion of actions taken by the Military Services in response to recommendations from the previous DoD Office of Inspector General report.

A second, companion report to this one, DODIG-2019-083, "Operations and Management of Arlington and Soldiers' and Airmen's Home National Military Cemeteries," May 20, 2019, evaluates the operations and management at

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[1] This report uses the term "burial" to include all remains interred (a casket in a grave plot) or inurned (an urn placed in a grave plot or in a columbarium niche). Burials are distinct from memorials, which contain no remains.

Objective (cont'd)

the Army National Military Cemeteries, consisting of the Arlington National Cemetery and the Soldiers' and Airmen's Home National Cemetery.

Background

The Assistant Secretary of Defense (Manpower and Reserve Affairs), within the office of the Under Secretary of Defense for Personnel and Readiness, is assigned overall responsibility for burial accountability and care and maintenance of all DoD Military Cemeteries.

The Army, Navy, and Air Force manage day-to-day activities at the 38 cemeteries established to honor veterans and fallen service members. The Army manages 28 cemeteries: the two Army national cemeteries (Arlington National Cemetery and Soldiers' and Airmen's Home National Cemetery), and 26 additional cemeteries on or near Army installations. The Navy and Air Force are responsible for five cemeteries each.

During this evaluation, we visited 16 Military Cemeteries managed by the Army (11), Navy (2), and Air Force (3).

Findings

In this evaluation we concluded that gravesite accountability existed if:

- the names of people buried in the cemetery exist within the cemetery's system of record,

- burial locations for individuals listed in the database corresponded to that person's gravesite, and,

- visitors with the correct name or location of an individual could find that person's memorial or burial site.

Findings (cont'd)

We determined that 5 of the 16 Military Cemeteries we visited did not have full gravesite accountability. At those 5 cemeteries, we found 15 gravesite accountability errors in our collective sample of 3,376 gravesites. We found that Cemetery Responsible Officials, in some instances, did not:

- ensure proper placement of gravesite markers or verify that information on the markers corresponded to burial records,

- update their cemetery system of record after each burial, or

- verify that gravesite locations were correct in their system of record.

A lack of complete gravesite accountability could prevent family members, or other interested persons, from finding specific gravesites. Furthermore, new burials could be initiated on occupied sites, resulting in unintentionally disturbing remains.

We also identified 108 discrepancies across 14 of the 16 cemeteries we visited. Discrepancies are instances in which one or more data elements were inconsistent among the database of record, supporting documentation, and the gravesite marker. None of the discrepancies had an impact on gravesite accountability.

We determined that almost 100 of these discrepancies were a result of data inconsistencies between the information on the grave marker and in the database of record. For example, the date of birth on a decedent's marker read October 1, 1866, while records showed September 9, 1865.

We also found that Service regulations and guidelines governing cemetery administration, operations, maintenance, and inspections were inconsistent across the Services. The inconsistent policies occurred because there is no DoD-wide policy governing the operation and management of Military Cemeteries. Consequently, the Services operated their cemeteries using various

standards and practices for records management, inspections, maintenance, and training. Our evaluation determined that these inconsistencies can potentially compromise gravesite accountability.

Our evaluation identified no areas of concern regarding contracted services for military cemeteries under the control of Military Departments. Cemetery officials and contracting officer representatives coordinated the development of contract performance work statements supporting cemeteries, and monitoring contractor performance.

In addition, we reviewed the status of 16 open recommendations from the previous DoD Office of Inspector General report on Military Cemeteries. Fifteen of the recommendations remain open due to a continued lack of DoD-level policy. We therefore make additional, consolidated recommendations on these open issues in Recommendations B.1 and B.2 in this report.

The remaining open recommendation stated that commanders of U.S. Navy installations responsible for Military Cemeteries should conduct a 100-percent record-to-grave verification. Based on the discrepancies in burial data identified during this project, we reissued this recommendation to the Under Secretary of Defense for Personnel and Readiness and broadened it to include all Military Cemeteries.

Recommendations

We recommend that the Under Secretary of Defense for Personnel and Readiness:

- develop standardized training for Cemetery Representative Officers, including procedures on how to record burials and how to order headstones from the Department of Veteran's Affairs;

Recommendations (cont'd)

- develop and publish business rules to standardize the method for adjudicating data discrepancies and inaccuracies; and

- conduct a census of Military Cemeteries by applying the business rules referred to in the previous recommendation and direct a conversion to full use of digital records.

We recommend that the Under Secretary of Defense for Personnel and Readiness, in coordination with the Under Secretary of Defense for Acquisition and Sustainment publish a comprehensive instruction that provides guidance on operation of the Military Cemeteries, including management, accountability, and inspections.

We also recommend that, once the DoD issues its instruction, the Secretaries of the Army, Navy, and Air Force each update their cemetery regulations accordingly.

Management Comments and Our Response

The Deputy Assistant Secretary of Defense (Military Community and Family Policy), responding for the Under Secretary of Defense for Personnel and Readiness, agreed with our recommendations related to standardizing training for cemetery officials, establishing business rules for adjudicating data discrepancies, and completing an accountability census of all cemeteries and the digitization of all records. The Deputy Assistant Secretary of Defense stated that the draft DoD Instruction for DoD cemeteries, intended for publication, designates the Department of the Army as the lead component for the establishment of uniform standards and measures, and for the establishment, operation, and management of the interment and accountability system of record for all DoD cemeteries. The Deputy Assistance Secretary of Defense also detailed previous efforts to scan burial records, collect data, capture geospatial data, photograph markers, and establish digital records for all gravesites. Additionally,

the Deputy Assistant Secretary of Defense explained ongoing efforts with the Army Analytics Group to upload the digital gravesite data gathered into the Army National Military Cemeteries (ANMC) Research Tool.

The draft DoD Instruction for DoD cemeteries meets the intent of our recommendations related to training, business rules, and overall operations at the Military Cemeteries. Therefore, these recommendations are resolved but remain open. The Deputy Assistant Secretary of Defense's efforts to digitize burial records and leverage the ANMC Research Tool meets the intent of our recommendation regarding a census of Military Cemeteries through the application of business rules. Therefore this recommendation is resolved, but remains open. We will close these recommendations once the Deputy Assistant Secretary of Defense (Military Community and Family Policy) publishes the draft DoD Instruction for DoD Cemeteries, uploads the digitized burial records into the ANMC Research Tool, and ensures access by Navy and Air Force cemetery officials.

The ANMC Executive Director stated that the other Services are already leveraging the Army's training, business rules, and systems. The Executive Director recommended that DoD adopt the Army's programs as DoD standards. We believe that the response from the Deputy Assistant Secretary of Defense (Military Community and Family Policy), regarding the intent to designate the Department of the Army as the lead component for the establishment of uniform standards and training addresses the Executive Director's comments.

The Army, Navy, and Air Force agreed with the recommendation to update their cemetery regulations once the Deputy Assistant Secretary of Defense (Military Community and Family Policy) publishes overarching guidance that standardizes cemetery operations across the Services.

Please see the Recommendations Table on the next page for the status of the recommendations.

Recommendations Table

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Under Secretary of Defense for Personnel and Readiness	None	A.1, A.2, A.3, and B.1	None
Secretary of the Army	None	B.2	None
Secretary of the Navy	None	B.2	None
Secretary of the Air Force	None	B.2	None

Note: The following categories are used to describe agency management's comments to individual recommendations.

- **Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.

- **Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.

- **Closed** – OIG verified that the agreed upon corrective actions were implemented.

INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

May 20, 2019

MEMORANDUM FOR ASSISTANT SECRETARY OF THE NAVY (MANPOWER AND
                RESERVE AFFAIRS)
                DEPUTY ASSISTANT SECRETARY OF DEFENSE (MILITARY COMMUNITY
                AND FAMILY POLICY)
                EXECUTIVE DIRECTOR, ARMY NATIONAL MILITARY CEMETERIES
                ASSISTANT DEPUTY CHIEF OF STAFF (MANPOWER, PERSONNEL
                AND SERVICES)

SUBJECT: Evaluation of the Operations and Management of Military Cemeteries
            (Report No. DODIG-2019-084)

We are providing this report for your information. We conducted this evaluation from November 2017 through September 2018 in accordance with the "Quality Standards for Inspections and Evaluations," published in January 2012 by the Council of the Inspectors General on Integrity and Efficiency.

We considered management comments when preparing the final report. Comments from the Deputy Assistant Secretary of Defense, Executive Director of Army National Military Cemeteries, Assistant Secretary of the Navy, and Assistant Deputy Chief of Staff addressed all the specifics of the recommendations and conformed to the requirements of DoD Instruction 7650.03; therefore, we do not require additional comments.

We appreciate the cooperation and assistance received during this evaluation. Please direct any questions to Mr. George Marquardt at (703) 604-9159 (DSN 664-9159) or e-mail George.Marquardt@dodig.mil.

Michael J. Roark
Deputy Inspector General
    For Evaluations

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Management Comments

Introduction

The DoD Military Cemeteries serve to honor veterans with a final resting place and lasting tribute, commemorating their service to our Nation. In response to a congressional request in 2012, the DoD Office of Inspector General (OIG) evaluated Military Cemeteries under the jurisdiction of the Military Departments (Military Cemeteries) and on June 28, 2013 the DoD OIG issued Report No. DODIG-2013-098, "Assessment of U.S. Military Cemeteries," (Revised May 20, 2019). That evaluation found that the Military Cemeteries:

- lacked standardized recordkeeping, operations, and management across and within the Services,

- lacked oversight inspections by the respective Military Services,

- needed formal guidance from the DoD, and,

- had no discrete funding allocated for Military Cemetery operations.

This evaluation is a follow-up to that prior report, which was revised on May 20, 2019.

Objective

Our objective was to evaluate the operations and management of Military Cemeteries under the control of the Military Departments. Specifically, we:

- evaluated gravesite accountability and the system of record used to schedule, plan, account for, and accurately document the burials in the cemetery;[2]

- reviewed the status and implementation of the DoD, Army, Navy, and Air Force cemetery regulations;

- reviewed contracted support for Military Cemeteries; and

- reviewed actions taken by the Military Services in response to recommendations from the previous DoD OIG report.

Refer to Appendix A for a detailed discussion of the methodology that we used to meet the objective.

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[2] This report uses the term "burial" to include all remains interred (a casket in a grave plot) or inurned (an urn placed in a grave plot or in a columbarium niche). Burials are distinct from memorials, which contain no remains.

Background

The DoD is responsible for the operations and management of 38 Military Cemeteries. The Assistant Secretary of Defense (Manpower and Reserve Affairs), within the office of the Under Secretary of Defense for Personnel and Readiness is assigned overall responsibility for policy development and oversight of casualty and mortuary affairs, including burial accountability and care and maintenance of all DoD Military Cemeteries. The 38 cemeteries include the two Army National Military Cemeteries—Arlington National Cemetery and Soldiers' and Airmen's Home National Cemetery. With the exception of these two Army-managed National Military Cemeteries, the remaining 36 Military Cemeteries (26 Army, 5 Navy, and 5 Air Force) are located on active or closed military installations. See Appendix B for a complete list of the 38 Military Cemeteries.

Army installations operate their own cemeteries, but receive guidance, funds, and oversight from the Executive Director of Army National Military Cemeteries. Navy and Air Force cemeteries are under the control of the respective installation commander. Because of their collective experience, the Army National Military Cemeteries (ANMC) staff offers tailored training to Cemetery Responsible Officials (CROs) from all three Military Services.

We visited 16 of the 36 Military Cemeteries: 11 Army, 2 Navy, and 3 Air Force. We conducted a statistical sample of the gravesites at 13 cemeteries and a 100 percent review of gravesites at three smaller cemeteries to determine gravesite accountability. The 16 cemeteries visited included 10 open and 6 closed cemeteries.[3] We did not evaluate cemeteries established by the Military Departments solely to bury enemy prisoners of war or veterans who died while criminally incarcerated. For the 16 cemeteries we reviewed, Table 1 summarizes cemetery operating status, total number of decedents buried, and the sample size for our review.

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[3] Open cemeteries are those accepting new burials. Some closed cemeteries accept existing reservations (eligible relatives of buried service members).

Table 1. Military Cemeteries Visited

	Cemetery annd Location	Status	Decedents	Sample Size
	ARMY			
1	U.S. Military Academy, New York	Open	9,543	280
2	Fort Huachuca, Arizona	Open	4,049	198
3	Joint Base Lewis-McChord, Washington	Open	1,102	176
4	Fort Sheridan, Illinois	Open	2,650	260
5	Fort Sill, Oklahoma	Open	7,231	203
6	Vancouver Barracks, Washington	Open	1,564	184
7	Fort Worden, Washington	Open	446	142
8	Fort Stevens, Oregon	Open	256	256
9	Fort Lawton, Washington	Closed, with reservations	1,099	175
10	Fort Bragg, North Carolina	Closed, with reservations	3,298	196
11	Carlisle Barracks, Pennsylvania	Closed	231	231
	NAVY			
12	U.S. Naval Academy, Maryland	Open	5,117	273
13	Great Lakes Naval Station, Illinois	Closed, with reservations	179	179
	AIR FORCE			
14	U.S. Air Force Academy, Colorado	Open	1,824	249
15	F.E. Warren AFB, Wyoming	Closed, with reservations	828	214
16	Fairchild AFB (Fort Wright), Washington	Closed, with reservations	690	160
	TOTAL		**40,107**	**3,376**

Source: Sample sizes derived by the OIG from decedent totals provided by Cemetery Responsible Officials.

Finding A

Gravesite Accountability at Military Cemeteries

Of the 3,376 gravesites we reviewed at 16 Military Cemeteries, we found a total of 15 gravesite accountability errors in 5 different cemeteries.[4]

These errors were:

- four burials sites missing grave markers;
- four gravesite markers missing information on second-interments;[5]
- two burials not updated in the respective cemetery system of record; and
- five burial sites where the location of the grave in the cemetery and the location identified in the system of record did not match.

This occurred because the responsible cemetery officials had not developed internal controls and business processes to ensure that all decedent burials were entered into a system of record and properly commemorated within the cemetery.

A lack of complete gravesite accountability could prevent family members, or other interested persons, from finding specific gravesites. Furthermore, new burials could be initiated on occupied sites, resulting in unintentionally disturbing remains.

Discussion

For the purpose of this project, gravesite accountability existed at a military cemetery if:

- the names of people buried in the cemetery exist within the cemetery's system of record,
- burial locations for individuals listed in the database corresponded to that individual's gravesite, and,
- visitors with the correct name or location of an individual could find that person's memorial or burial site.

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[4] Accountability exists if a census (a 100 percent review) of records to grave markers and locations found no accountability errors, or if a sample selection found no accountability errors.

[5] A second interment is a burial of an eligible family member within an occupied gravesite location.

We evaluated 3,376 gravesites at 16 of the 36 Military Cemeteries to test for gravesite accountability. Each burial had three possible outcomes with regard to accountability – a gravesite accountability error, a discrepancy, or a pass.

- We considered a burial to be a gravesite accountability error if the name in the database did not correspond to the identified grave marker in the cemetery, or the gravesite was in a location different from the one shown in the cemetery system of record.

- We considered a burial to contain a potential discrepancy if one or more of the data elements were inconsistent between the cemetery system of record and the actual gravesite; for example, if the date of death on the in the records did not match the date on the headstone. If a potential discrepancy was unknown to cemetery management officials, or not resolved according to the cemetery's published business rules and documented in its records, we recorded it as an actual discrepancy.

- We considered a burial to pass if there was no error or discrepancy, which stablished accountability.

We considered all data mismatches to be potential discrepancies, which we adjudicated with cemetery managers, passing those they were aware of and when they had correctly applied the cemetery business rules to address these discrepancies. For example, if we found a date mismatch between the gravesite marker and the system of record that was previously known and documented by cemetery officials in accordance with cemetery business rules, then that potential discrepancy was considered a "pass" for this evaluation. In these instances, the CRO would record the mismatch as unresolved in the record unless further dispositive evidence was presented by approved sources (official documents or primary next of kin) to determine whether the gravesite marker or system of record contained the correct date.[6]

At 13 of the 16 Military Cemeteries we visited, we reviewed a statistically valid random sample of gravesites. Sample sizes varied from 142 to 280 burials at each cemetery. We performed a 100 percent check of all gravesites at the remaining three cemeteries, as each contained a decedent population of fewer than 300.

To evaluate gravesite accountability at the 16 Military Cemeteries visited, we:

- verified that the decedent's data in the cemetery system of record matched information on the respective grave markers;

- noted any additional accountability errors or discrepancies observed while walking the grounds at the cemeteries, even if not a part of the random sample; and

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[6] Arlington National Cemetery accountability business rules define dispositive evidence as authoritative information from preapproved sources that will allow database managers to change entries thereby fixing specific discrepancies.

- verified the completeness of the system of record at cemeteries where we evaluated a random sample.[7]

We evaluated the reliability of the cemeteries' data by performing a test for completeness. We performed this test at the 13 cemeteries where we used a statistical sample of burials to check accountability. To test the completeness we:

- selected random decedents within each section of the cemetery and recorded their burial location, name, and dates of birth and death from the grave marker;
- verified that the decedent was listed in the cemetery database used to determine the random statistical sample; and
- compared the marker information against the database in order to identify mismatches.

Our completeness testing consisted of 761 gravesites across the 13 cemeteries where we used samples to determine accountability. During fieldwork we also observed four gravesites with errors or discrepancies that were not included in our gravesite accountability or completeness samples. Combining all gravesites reviewed resulted in the evaluation of 4,141 gravesites across the 16 cemeteries visited by our team. (See Appendix A for a complete description of project methodology.)

Accountability Errors

We identified a total of 15 accountability errors within 5 of the 16 cemeteries visited. The 15 errors fell into four categories: no grave marker for the burial (4 errors), decedent information missing from the grave marker (4 errors), burial not recorded in the database (2 errors), and location of the grave marker not matching the location recorded in the database (5 errors). Table 2 summarizes the types of errors by the responsible Military Service.

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[7] See "Database Reliability Tests" in Appendix A for further explanation.

Table 2. Observed Errors by Type

	Type 1	Type 2	Type 3	Type 4	
Gravesite Accountability Errors at Military Cemeteries					
Service	**Missing Grave Marker in the Cemetery**	**Decedent Information Not on Grave Marker**	**No Record of Burial on File or in Database**	**Location Mismatch Between Database and Cemetery**	**Totals**
Army	0	1	1	1	3
Navy	2	2	1	1	6
Air Force	2	1	0	3	6
Totals	**4**	**4**	**2**	**5**	**15**

Source: DoD OIG.

Type 1: Missing Grave Markers

We identified four instances in which decedents had been buried, but there was no marker at the gravesite.

- The CRO at F.E. Warren Air Force Base cemetery stated that two missing markers were the result of second interments at separate gravesites, which required new headstones including the second decedent's information. After the burials, the CRO had submitted a request for updated headstones to the Department of Veteran's Affairs. In accordance with established procedure, the old headstones would have been destroyed once the new ones were received. However, the CRO destroyed the old headstones before the new ones arrived, failed to place temporary markers on the graves, and then was informed by the point of contact at Veteran's Affairs that the second set of decedents were ineligible and denied the requests for new headstones. We reviewed the criteria in the applicable Veteran's Affairs policy, determined that the replacement headstones were authorized, and provided this information to the CRO.[8] The CRO subsequently resolved this issue with the VA, placed temporary markers, and ordered new headstones to properly mark the gravesites. As of January 2019, both headstones were set in the ground.

- At the United States Naval Academy cemetery we discovered that two burial sites in our sample were missing grave markers. The CRO explained that both decedents were buried in family plots.[9] In one case, the CRO explained that an infant decedent was buried in 1930 and the

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[8] The Department of Veteran Affairs website states that "spouses and dependents are not eligible for a government-furnished headstone or marker unless they are buried in a national, state veterans', or military post/base cemetery."

[9] Family plots are small sections of a cemetery designated for use by a family, sometimes for multiple generations.

grave was never marked. Neither the cemetery official nor the family ordered a headstone at the time of burial. The CRO ordered a marker for the decedent shortly before our scheduled site visit. The second case was similar, in that we were unable to find a grave marker commemorating the decedent in the area designated as the family plot. The CRO stated that this case requires additional research to identify where the decedent is buried within the family plot.

In all instances, to establish or maintain accountability (as defined in this report), the CRO could have placed temporary markers at the gravesites, but had not.

Type 2: Decedent Information Not on Grave Marker

We identified four instances in which spouses, or other eligible relatives, were not added to grave makers after their burial.

- During fieldwork at the Fort Lawton cemetery (Army) we observed a marker which stated that the decedent was born in April 1907, but served in the Spanish American War (which occurred in 1898). Research of this obvious inaccuracy led to identification of three gravesites containing four decedents: a veteran, his spouse, their daughter, and a granddaughter. The first grave contained the veteran, born in 1870, who served in the Spanish American War. His marker matched his documentation. The second grave contained the veteran's spouse and their daughter. Documentation shows that the spouse died in 1963 and the daughter in 1995. The grave marker showed the name and birthdate (1907) of the daughter and included the service information for the veteran (her father). The spouse's name was not on the marker. The third grave contained the granddaughter, who likely died as an infant. Her marker matched the documentation.

- At the Naval Station Great Lakes cemetery, records showed that a veteran's spouse and daughter were buried in the same gravesite between 1965 and 1968, but only the veteran's information was reflected on the grave marker. Of note, the previous OIG team identified this accountability error during fieldwork in 2013. The responsible official never took action to correct the issue.

- At the Fort Wright cemetery (Air Force) records showed that a spouse, who died in 1964, was buried in the plot with her husband, but her information was not listed on the grave marker.

In cases such as the one mentioned above concerning the family of the Spanish American War veteran, identified errors are not simple to fix because they require additional research to obtain valid documentation to adjudicate

and correct. Such documentation may be difficult, or impossible, to locate. Temporary markers would address the accountability issue until a CRO can complete the research and execute a permanent solution.

Type 3: No Record of Burial in the System of Record

We identified two instances in which grave markers were present, but decedents' burial information was not entered into the cemetery's system of record.

- We discovered a third error at the Fort Lawton (Army) cemetery. In this case, the grave marker stated that the individual died in 2015, but his gravesite marker information was not in the system of record and the CRO was unable to find proper documentation confirming the decedent's burial.
- At the Naval Academy cemetery we identified the same error for an individual buried in 2006.

A process to ensure that a decedents' burial is added to the system of record and verified for accuracy is required to prevent this type of accountability error.

Type 4: Location Mismatch

We identified five instances in which the location of the gravesite was inconsistent with, or not listed in, the cemetery's system of record.

- At the Fort Lawton (Army) cemetery, the physical location of one gravesite within the cemetery was different from the location stated in the cemetery's system of record. The database indicated that a decedent was buried in gravesite location 107, but we found the grave at location 108.
- At the Naval Academy cemetery the record of one decedent did not include the section of the cemetery. In this case we located the grave marker and notified the CRO, who fixed the error.
- At the Fort Wright (Air Force) cemetery, the physical location of three gravesites were different from what was stated in the cemetery's system of record. Two burials from our random sample illustrate this problem. The database showed the first decedent in location 31-7, but we found the marker for his grave in location 29-11. The database had no location for the second decedent, but we found the headstone in location 31-7. Both cases were location errors because the physical locations at the cemetery differed from what was stated within the system of record.

In each of these cases, the CRO can update the cemetery database to match the actual locations of decedents.

Data Discrepancies

In addition to the 15 accountability errors, we identified 108 discrepancies at 14 of the 16 Military Cemeteries visited. Table 3 summarizes the 108 discrepancies in nine categories. More than 90 percent (99 discrepancies) involved either names misspelled between the grave marker and the database (41 discrepancies) or dates of birth or dates of death inconsistent, again between the grave marker and the database (58 discrepancies). The remaining categories contain one or two discrepancies each. None of these discrepancies affected gravesite accountability, as we defined it. We note that we did not identify any discrepancies or accountability errors at the Army cemeteries at Fort Bragg and Vancouver Barracks.

Summary of Discrepancies

As shown in Table 3, in 41 cases, the names in the system of record did not match those on the gravesite markers. In many cases, the spelling was off by a letter or two. For example, one decedent's name in the records was spelled Madeline, but her marker was written as Madeleine. In another case, the decedent's middle initial on the marker did not match the record. In a similar example, the decedent's name was misspelled on a private marker. In this case, the family is responsible for correcting the marker because the Service can replace only government markers.

Table 3. Discrepancies Found at Military Cemeteries.

Service	Category Description	Name Mismatch	Date of Birth or Death Mismatch	Headstone Not Ordered	Disinterment	Dates Not Legible on Headstone	Duplicate Entry	Reservation Error	Interment Missing From Data Call	Record Not Certified	Total by Service
Army		23	40	0	0	1	1	1	1	1	68
Navy		4	12	0	0	0	0	0	1	0	17
Air Force		14	6	1	2	0	0	0	0	0	23
Totals		**41**	**58**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**108**

Source: DoD OIG.

In 58 cases, the dates of birth or death in the system of record did not match those on the gravesite markers. In many instances, the date of death in the record was only a few days before the date of death on the headstone, indicating that the date of interment might have been incorrectly recorded on the gravesite marker as the date of death. For example, a grave at an Army cemetery has a marker with a date of death of August 17, 1979, but the decedent's records lists the date of death as August 14, 1979. We determined that the marker is incorrect. In other cases, the date of birth or date of death was off by months or years, indicating either incorrect records of those dates or incorrect engraving of markers. One example at an Army cemetery involved a decedent whose marker stated that his date of birth was October 1, 1866, but the records showed September 9, 1865. We reviewed the decedent's records and concluded, based on dispositive information, that the date on the marker was incorrect.

We identified seven additional categories of discrepancies that occurred infrequently, five occurring once and two twice.

- We determined that two decedents in our sample from an Air Force cemetery were disinterred from the cemetery, but officials did not update the database.
- We found two interments missing from the list of interments reported in the database of record; one each at an Army and a Navy cemetery.
- The remaining five discrepancies, consisting of a headstone not ordered, dates not legible on a headstone, duplicate entry, reservation error, and record not certified, occurred once at four Army cemeteries and once at an Air Force cemetery.

CROs should adjudicate and correct these discrepancies, updating the gravesite markers, the system of record, or both, as necessary.

Adjudicating Discrepancies

Arlington National Cemetery officials established business rules for adjudicating identified discrepancies, which they stated are used at all Army-managed Military Cemeteries. The rules apply to multiple scenarios and provide a consistent process across the Army to correct discrepancies, through research and collection of documentation.

However, the Navy and Air Force have not developed business rules for adjudicating identified discrepancies in their cemeteries. Regardless of how the Navy and Air Force choose to develop business rules for adjudicating discrepancies, CROs will require additional training to properly apply the adjudication process for identified discrepancies.

Conclusion

We evaluated a total of 4,141 gravesites across 16 Military Cemeteries. We identified 15 accountability errors at 5 cemeteries and 108 discrepancies at 14 cemeteries. The accountability errors included missing grave markers and missing burial records in the cemetery system of record. The discrepancies identified fell mostly under two of the eight discrepancy categories consisting of name mismatches or incorrect dates of birth or death between gravesite markers and the database records. Some errors were known to cemetery staff, but the staff had not followed through on corrective actions.

Recommendations, Management Comments, and Our Response

Recommendation A

We recommend that the Under Secretary of Defense for Personnel and Readiness:

1. **Develop standardized training for Cemetery Responsible Officials, including procedures on how to record burials and how to order headstones from the Department of Veteran's Affairs.**

Deputy Assistant Secretary of Defense Comments

The Deputy Assistant Secretary of Defense (Military Community and Family Policy) agreed with Recommendation A.1. The Deputy Assistant Secretary of Defense stated that the draft DoD Instruction for DoD cemeteries appoints the Department of the Army as the primary trainer for cemetery operations, management, and the interment and accountability system of record for all DoD cemeteries.

Our Response

Comments from the Deputy Assistant Secretary of Defense (Military Community and Family Policy) fully addressed Recommendation A.1; therefore, the recommendation is resolved, but remains open. We will close this recommendation once the Deputy Assistant Secretary of Defense publishes the DoD Instruction.

2. **Develop and publish business rules to standardize the method for adjudicating data discrepancies and inaccuracies.**

Deputy Assistant Secretary of Defense Comments

The Deputy Assistant Secretary of Defense (Military Community and Family Policy) agreed with Recommendation A.2. The Deputy Assistant Secretary of Defense stated that the draft DoD Instruction for DoD Cemeteries assigns the role of developing and publishing business rules for adjudicating data discrepancies and inaccuracies to the Department of the Army.

Our Response

Comments from the Deputy Assistant Secretary of Defense (Military Community and Family Policy) fully addressed Recommendation A.2; therefore, the recommendation is resolved, but remains open. We will close this recommendation once the Deputy Assistant Secretary of Defense publishes the DoD Instruction for DoD cemeteries.

3. **Conduct a census of Military Cemeteries by applying the business rules referred to in the previous recommendation and direct a conversion to full use of digital records.**

Deputy Assistant Secretary of Defense Comments

The Deputy Assistant Secretary of Defense (Military Community and Family Policy) agreed with Recommendation A.3. The Deputy Assistant Secretary of Defense's response described previous digitization efforts to scan burial records, collect data, capture Geographic Information System data, and photograph markers. The Deputy Assistant Secretary of Defense stated that her office is working with the Army Analytics Group to upload this data into the accountability system of record.

Our Response

Comments from the Deputy Assistant Secretary of Defense (Military Community and Family Policy) fully addressed Recommendation A.3; therefore, the recommendation is resolved but remains open. We will close this recommendation once the Deputy Assistant Secretary of Defense completes the digitization effort, uploads the burial records data into the Army's ANMC Research Tool, and ensures access by Navy and Air Force cemetery officials.

ANMC Executive Director Comments

Although not required to comment, the Executive Director of Army National Military Centers (ANMC) disagreed with Recommendations A.1, A.2, and A.3. Regarding Recommendation A.1, the Executive Director stated that the Army has developed a standardized training program for cemetery management personnel that occurs three times a year. Regarding Recommendation A.2, the Executive Director affirmed that the Army has developed and published business rules that standardize the method for adjudicating data discrepancies and inaccuracies across Army cemeteries. Regarding Recommendation A.3, the Executive Director stated that the Army implemented the ANMC Research Tool in 2013 to serve as the temporary system of record for Army cemeteries, and that in 2015 Navy and Air Force burial records were digitized in the ANMC Research Tool. The Executive

Director further explained that the other Services are leveraging the Army's training, business rules, and ANMC Research Tool for digital records. Finally, the Executive Director stated that the office of the Under Secretary of Defense for Personnel and Readiness, in its oversight role of Military Cemeteries, should leverage the expertise of the Army National Military Cemeteries organization or its systems and processes.

Our Response

We believe that the Deputy Assistant Secretary of Defense (Military Community and Family Policy) management response to Recommendations A.1, A.2, and A.3, which state the intent to designate the Department of the Army as the lead component for the establishment of uniform standards and training addresses the comments from the ANMC Executive Director.

Finding B

Insufficient DoD and Service-level Policy

Regulations and guidelines among the Services governing the administration, operations, maintenance, and inspection of Military Cemeteries are not consistent.

This occurred because the DoD has not issued policy standardizing administration, operations, maintenance, and inspection of Military Cemeteries.

Lack of DoD-wide policy has led to the Military Services and installations using different standards while operating cemeteries. In addition, Navy and Air Force officials stated that they are waiting for published DoD policy before updating their own instructions.

Criteria

- Army Regulation 210-190, "Post Cemeteries," February 16, 2005. This regulation establishes policies, procedures, and responsibilities for the operation, maintenance, and inspection of Army cemeteries.

- Department of the Army Pamphlet 290-5, "Administration, Operation, and Maintenance of Army Cemeteries," May 5, 1991. This pamphlet provides guidance for the administration, operation, and maintenance of the Arlington National Cemetery, the Soldiers' and Airmen's Home National Cemetery, and the Army installation cemeteries.

- Navy Medical Command Instruction 5360.1, "Decedent Affairs Manual," September 17, 1987. This Instruction provides guidance on Navy mortuary affairs and cemeteries.

- Air Force Instruction 34-501, "Mortuary Affairs Program," August 18, 2015. This Instruction provides guidance for the management of Air Force mortuary affairs and cemeteries.

Discussion

We determined that regulations and guidelines among the Services governing the administration, operations, maintenance, and inspection of Military Cemeteries were inconsistent. A review of existing policy and regulations used by some cemetery managers at the 16 visited sites, and interviews with DoD, Service, and installation staff, highlighted this issue.

Services Policies on Military Cemeteries

The Army, which has been responsible for cemetery administration since the 1860s, has more comprehensive policies and regulations for cemetery operations than the other Services As of September 2018, Army Regulation 210-190 and Army Pamphlet 290-5, referenced above, govern Army-managed Military Cemeteries.

The Army drafted an update of Army Regulation 290-5, which will rescind Army Regulation 210-190, but had not published it as of December 2018. In addition to modifying standards and burial procedures, the update adds a requirement for ANMC officials to conduct cemetery inspections and staff assistance visits, and outlines procedures for determining eligibility for interment and disinterment, as well as exceptions to eligibility criteria. The ANMC Executive Director directed Army cemeteries to use this draft guidance.

The Navy's policy relevant to Military Cemeteries was issued more than 30 years ago: Navy Medical Command Instruction 5360.1, "Decedent Affairs Manual," September 17, 1987. Two out of 16 chapters discuss military cemetery operations and the rest discuss mortuary affairs operations.[10] The two chapters covering cemetery operations do not address cemetery maintenance or record keeping. In addition, Naval cemeteries we visited were not using this instruction.

The Air Force reissued Air Force Instruction 34-501, "Mortuary Affairs Program," on August 18, 2015. The Instruction addresses the disposition of remains, burial eligibility, military funeral honors, government cemeteries, obtaining headstones, case file maintenance, records administration, and cemeteries maintenance and operations. The section devoted to cemeteries maintenance states, "Cemeteries are classified as improved grounds, according to the standards of maintenance of grounds and drainage as adopted by DoD." This allows Air Force installations to support maintenance at Military Cemeteries to the stated standard.

Navy and Air Force cemetery representatives confirmed that they are prepared to update their policies to meet DoD requirements, but are waiting for the DoD to publish appropriate guidance first.

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[10]   Chapter 13, "Naval Plots and Cemeteries," and Chapter 14, "Headstones and Markers."

Table 4. Service Guidance Comparison

Military Services Cemetery Guidance															
Service	Areas														
	Records			Reservations			Inspections			Maintenance			Training		
	Full	Limited	None	Full	Limited	None	Full	Limited	None	Full	Limited	None	Full	Limited	None
Army	X			X			X			X			X		
Navy			X			X			X			X			X
Air Force	X			X			X*			X					X

Source: DoD OIG.

*Contained within U.S. Air Force Inspector General Policy

Table 4 illustrates the status of Military Cemetery policy in the Military Services. Inconsistent guidance for operations and management of Military Cemeteries has led to variations in records management, inspections, and training requirements among the Services. For example, the Army and Air Force regulations establish a requirement for periodic inspections of Military Cemeteries, while the Navy has no such requirement. Also, the Army is implementing training requirements in the draft regulation while signed Navy and Air Force guidance does not address training. This inconsistency potentially contributes to gravesite accountability and records management challenges.

DoD Policy on Military Cemeteries

In March 2018, the Under Secretary of Defense for Personnel and Readiness reissued DoD Directive 5124.10, assigning policy development and oversight responsibility on casualty and mortuary affairs, including burial accountability and care and maintenance of all DoD Military Cemeteries, to the Assistant Secretary of Defense (Manpower and Reserve Affairs).[11] According to DoD officials from the Directorate of Casualty, Mortuary Affairs, and Military Funeral Honors, the DoD is drafting guidance to address cemetery management for the Department and intends to publish a DoD Instruction for Military Cemeteries.

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[11]   DoD Directive 5124.10, "Assistant Secretary of Defense for Manpower and Reserve Affairs (ASD (M&RA))," March 14, 2018.

Figure 1. Hierarchy of the USD(P&R) and USD(A&S), within the Office of the Department of Defense
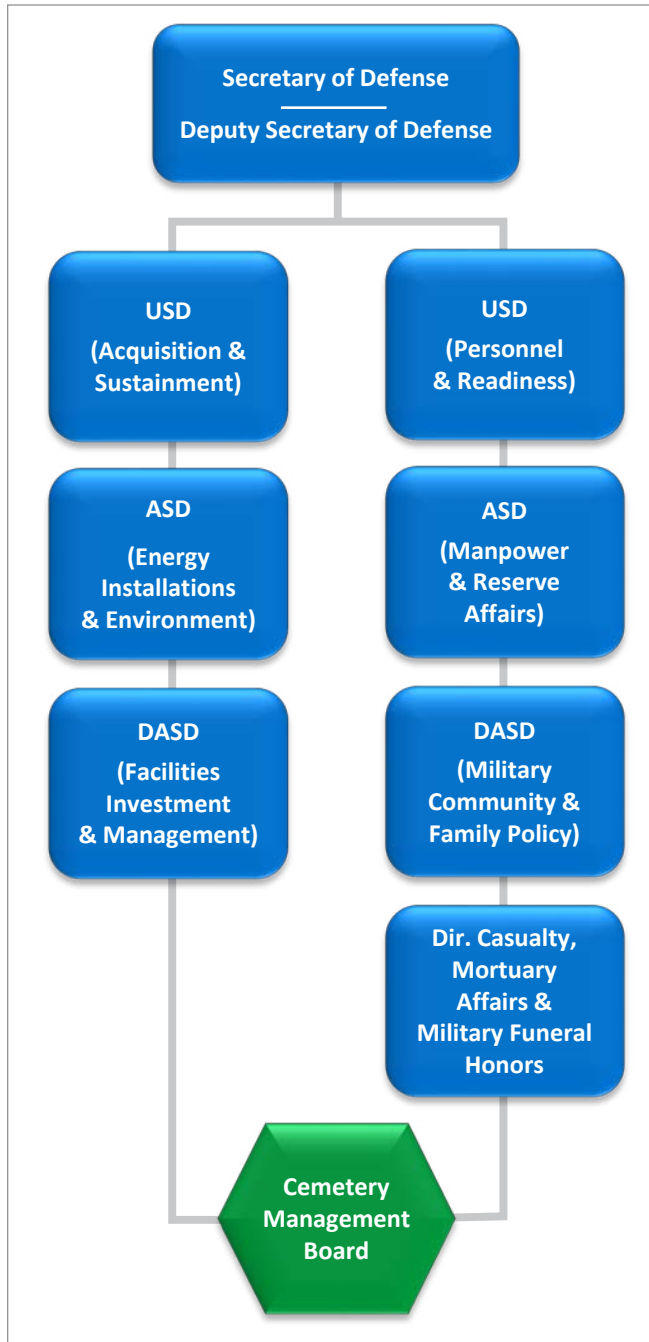
As Figure 1 shows, the responsibility for Military Cemeteries within the Office of the Secretary of Defense is divided between officials in the offices of two Under Secretaries. The Assistant Secretary of Defense (Manpower and Reserve Affairs) (within the Office of the Under Secretary of Defense for Personnel and Readiness) is assigned the lead role for the development of military cemetery policy. The Assistant Secretary is responsible for cemetery operations, including eligibility, ceremonies, and decedent accountability. The Deputy Assistant Secretary of Defense (Facilities Investment and Management) (within the Office of the Under Secretary of Defense for Acquisition and Sustainment) is responsible for the stewardship of DoD installations worldwide, including Military Cemeteries.

Due to their shared responsibilities on operations and management of Military Cemeteries, responsible officials from the offices of both Under Secretaries stated that they are collaborating on the development of the new DoD Instruction. Additionally, Report No. DODIG-2013-098, "Assessment of U.S. Military Cemeteries," June 28, 2013, (Revised May 20, 2019), included a finding discussing the absence of DoD guidance on Military Cemetery operations and administration. The recommendations to address this previous finding remain open. See Finding D, Open Recommendations 2, 6, and 10.

Cemetery Management Board

The Assistant Secretary of Defense (Manpower and Reserve Affairs) established the Cemetery Management Board on September 16, 2015. The board provides input into policy, planning, and operations of DoD cemeteries. The Principal Director, Military Communities and Family Policy and the Deputy Assistant Secretary of Defense (Facilities Investment and Management) serve as board co-chairs. Voting members of the board are the Director of Casualty, Mortuary Affairs, and Military Funeral Honors, the Associate Director of Facilities Investment and Management, and O-6 level representatives from the Army, Navy, and Air Force. Voting members of the board are assigned responsibility for policy on Military Cemeteries and are working to establish DoD-wide standards. For example, the board voted to apply the standards used at the ANC across all of the Military Cemeteries whenever possible, and to include ANC standards in the new DoD Instruction.

Conclusion

We found that regulations and guidelines among the Services governing the administration, operations, maintenance, and inspection of Military Cemeteries were inconsistent or obsolete. Variations in records management, training, and oversight could negatively affect gravesite accountability. Further, responsible officials in the office of the Under Secretary of Defense for Personnel and Readiness have not developed and published DoD-wide guidance on cemetery administration, operations, maintenance, and oversight. While the Army is working to update policy, Navy and Air Force officials stated that they were waiting for DoD guidance before updating their regulations.

Recommendations, Management Comment, and Our Response

Recommendation B.1

We recommend that the Under Secretary of Defense for Personnel and Readiness, in coordination with the Under Secretary of Defense for Acquisition and Sustainment, publish a comprehensive instruction that provides guidance on operation of the Military Cemeteries, including management, accountability, and inspections.

Deputy Assistant Secretary of Defense Comments

The Deputy Assistant Secretary of Defense (Military Community and Family Policy) agreed with Recommendation B.1 stating that she planned to coordinate the draft instruction addressing all recommendations made in this report within the next 30 days.

Our Response

Comments from the Deputy Assistant Secretary of Defense (Military Community and Family Policy) fully addressed Recommendation B.1; therefore, the recommendation is resolved, but remains open. We will close this recommendation once the Deputy Assistant Secretary publishes the DoD Instruction that provides guidance on the operation, management accountability, and inspections of the Military Cemeteries.

Recommendation B.2

We recommend that, once the DoD issues its instruction, the Secretaries of the Army, Navy, and Air Force update the cemetery regulations accordingly.

ANMC Executive Director Comments

The ANMC Executive Director agreed with Recommendation B.2. The Executive Director explained that revisions to the Army cemeteries regulation and pamphlet were complete, but that publication depended on approval and publication of the update to 32 Code of Federal Regulations part 553. The Executive Director stated that publication is expected within the next six months. Additionally, the Executive Director stated that the Army will further update its guidance once the office of the Under Secretary of Defense for Personnel and Readiness publishes DoD policy on cemeteries.

Our Response

Comments from the ANMC Executive Director fully addressed Recommendation B.2; therefore, the recommendation is resolved, but remains open. We will close this recommendation once the Deputy Assistant Secretary publishes the DoD Instruction and the ANMC Executive Director updates the Army cemeteries regulation and pamphlet to reflect the policy guidance.

Navy Comments

The Assistant Secretary of the Navy (Manpower and Reserve Affairs) agreed with Recommendation B.2. The Assistant Secretary stated that he intends to issue a Secretary of the Navy Instruction on the operation of Navy cemeteries incorporating the DoD policy once published. The Assistant Secretary further explained that his collaboration with the Assistant Secretary of the Navy (Energy, Installations, and Environment), is designed to ensure that they effectively integrate the respective responsibilities, particularly while drafting the Secretary of the Navy Instruction.

Our Response

Comments from the Assistant Secretary of the Navy (Manpower and Reserve Affairs) fully addressed Recommendation B.2; therefore, the recommendation is resolved, but remains open. We will close this recommendation once the Assistant Secretary publishes the Secretary of the Navy Instruction that incorporates guidance in the DoD Instruction for cemeteries.

Air Force Comments

The Assistant Deputy Chief of Staff (Manpower, Personnel, and Services) agreed with Recommendation B.2. The Assistant Deputy Chief of Staff stated that the Air Force will update policy once the DoD publishes its overarching guidance to standardize cemetery operation across the Services.

Our Response

Comments from the Assistant Deputy Chief of Staff (Manpower, Personnel, and Services) fully addressed Recommendation B.2; therefore, the recommendation is resolved, but remains open. We will close this recommendation once the Assistant Deputy Chief of Staff publishes the updated instruction that incorporates guidance in the DoD Instruction for cemeteries.

Finding C

Contracts Supporting Military Cemeteries

We found that the contract services adequately supported Military Cemeteries and we identified no areas of concern.

Contract support was sufficient because:

- Cemetery Responsible Officials (CROs) and contracting-officer representatives (CORs) coordinated in the development of performance work statements supporting cemetery-related contracted services, and

- CORs provided oversight and ensured compliance with the established standards in the performance work statements.

Based on our observations, we determined that all visited cemeteries were maintained to the standards established in the performance work statements.

Discussion

Contracting organizations and installation engineers support the operations and maintenance of Military Cemeteries through the execution of base operations support and grounds maintenance contracts. Installation engineering offices work with contracting organizations to ensure that cemetery operations and grounds maintenance are supported. Examples of contracted work include opening and closing graves, mowing and trimming grass, cleaning headstones, trimming shrubs and trees, and reseeding turf. The engineering offices also assist CROs on a continuous basis to meet cemetery requirements. We also found that contracting organizations train assigned CORs to monitor and conduct quality assurance checks of the contractor's performance.

During visits to 16 Military Cemeteries, we:

- interviewed CROs and CORs to determine how well the contracted services were supporting cemetery operations,

- reviewed a sample of contract performance work statements to survey the standards and checked quality assurance surveillance plans, and

- surveyed the overall condition of each cemetery.

Review of Contract Performance

The CROs interviewed by our team stated that they were involved with development of contract performance work statements through the contract review process. The military organization responsible for contracts managed this process and an experienced COR stated that performance work statements were usually developed when contracts were up for renewal or rebidding. The CORs stated that they coordinated with their CRO to update performance work statements, as necessary, to support their cemeteries.

We interviewed CORs to determine how they were providing oversight of contractor performance in support of cemetery operations and maintenance. The CORs explained their use of self-generated checklists, derived from requirements within the performance work statement. For example, one checklist at a closed cemetery listed nine requirements directly from the section of the statement of work titled "Maintain Improved Grounds." When the contractor visited the cemetery to provide services, the COR would use this checklist to determine whether work was acceptable or unacceptable.

CORs stated that the frequency of the quality assurance inspections varied from once a week to once a quarter, depending on the level of activity at the cemetery. For example, at very active cemeteries they checked cemetery grounds weekly to ensure cleanliness, trash removal, and cleaning of any debris or items left by visitors. The CORs stated that contractors were meeting their requirements and, in the few cases where they found issues, the contractors were responsive and adjusted performance to meet performance work statement standards.

Reviews of Contract Oversight Plans

We reviewed contract performance work statements for operations and maintenance of Military Cemeteries at six locations and reviewed a sample of six quality assurance surveillance plans to ensure that they included cemetery operations and maintenance.

The contracts varied in scope, depending on whether the cemetery was open or closed for new burials and, if open, the level of activity for burials. The typical contract for an open cemetery covered tasks associated with burials (gravesite repair, grave excavation, setting of headstones or markers), and grounds maintenance (grass mowing, tree removal and pruning, irrigation and drainage system maintenance, and fence repair). The typical contract for a closed cemetery covered only the grounds maintenance tasks. Our review of six contracts showed that the performance work statements included the operational and maintenance standards needed to support the cemeteries.

The OIG team also reviewed six quality assurance surveillance plans associated with the six performance work statements we reviewed to determine whether the performance work statement standards related to the cemeteries were covered in the plans. Our review confirmed that cemetery operations and maintenance were covered within the plans.

Survey of Cemeteries

We surveyed the overall condition of the cemeteries at 16 locations visited during the evaluation. We looked for:

- mowed lawns,
- absence of dead trees or tree limbs,
- pruned shrubs,
- signs of functioning drainage systems (no standing water), and
- well maintained fences.

Based on our observations, we determined that all visited cemeteries were maintained to the standards established in the performance work statements.

Conclusion

We determined that cemetery operations are supported by the contracts for base operations and support, and installation grounds maintenance. We found those contracts to have performance work statements with quality assurance surveillance plans that covered the Military Cemeteries. CROs gave examples of checklists they used to review contractor performance. CROs stated that they are able to provide feedback on contract performance to the responsible COR and updates for new or changing requirements for the cemetery. Our interviews with CORs, combined with physical observations of those cemeteries, confirmed that cemeteries were being supported by the contracted work.

Finding D

Follow-up on Open Recommendations From Previous Reporting

Report No. DODIG-2013-098, "Assessment of U.S. Military Cemeteries," June 28, 2013, (Revised May 20, 2019), contained 35 recommendations of which 16 remain open. Management took appropriate action on 19, which are closed.

Of the 16 open recommendations, one relates to gravesite accountability at Navy cemeteries. The remaining 15 pertain to the development and implementation of DoD-wide cemetery policy, subsequent updates to Military Service cemetery policy, and Military Cemetery oversight.

All open recommendations from the 2013 report are readdressed with new recommendations pertaining to gravesite accountability and DoD policy and guidance under Findings A and B of this report.

Discussion

To determine the status of each prior recommendation, we reviewed management comments submitted to the DoD OIG's Audit Follow-up and Quality Assurance Division. We also interviewed CROs at the 16 Military Cemeteries and other DoD personnel to determine actions taken to address the open recommendations. We found that management had not completed actions on 16 of the 35 recommendations contained in the 2013 report. The status of all open recommendations from the 2013 report is discussed below, while a summary of the closed recommendations can be found in Appendix B.

Open Recommendations

Finding: Cemetery Operations and Management

We found no standardization of Military Cemetery operations and management across and within the Services. This was caused by a lack of, or insufficient, DoD and Service guidance on the management of cemeteries, resulting in divided responsibility for the cemetery which compounded the possibility of mismanagement.

Open Recommendation 1: The Assistant Secretary of the Navy (Manpower and Reserve Affairs) should direct installation commanders to conduct a 100 percent record-to-graves verification.

Action: As of December 2018, Navy officials had not directed installation commanders responsible for Military Cemeteries to conduct a 100-percent verification of information between database records and grave markers. We repeat and expand this recommendation including all Military Services in Finding A of this report.

Open Recommendation 2: The Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with Under Secretary of Defense for Personnel and Readiness, should publish and implement cemetery management training guidance focusing on industry standards and best practices.[12]

Action: Officials from the office of the Under Secretary of Defense for Personnel and Readiness stated that the DoD Instruction for DoD cemeteries is still in draft.

Open Recommendation 3: The Assistant Secretary of the Navy (Manpower and Reserve Affairs), should ensure that training opportunities are provided for individuals identified with cemetery operations responsibilities.

Action: The Deputy Assistant Secretary of the Navy (Military Manpower and Personnel) is working to develop a cemetery management program but is waiting on Secretary of Defense guidance before implementing. See Open Recommendation 2, above.

Open Recommendation 4: The Assistant Secretary of the Navy (Manpower and Reserve Affairs) should develop and implement a cemetery inspections program.

Action: The Deputy Assistant Secretary of the Navy (Military Manpower and Personnel) is working to develop a cemetery management program but is waiting on Secretary of Defense guidance before implementing. See Open Recommendation 2, above.

Open Recommendation 5: The Assistant Secretary of the Navy (Manpower and Reserve Affairs) should develop and implement local cemetery management standard operating procedures.

Action: The Deputy Assistant Secretary of the Navy (Military Manpower and Personnel) is working to develop a cemetery management program but is waiting on Secretary of Defense guidance before implementing. See Open Recommendation 2, above.

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[12] As of 2018, the Under Secretary of Defense for Acquisition and Sustainment was assigned responsibility for Military Cemeteries.

Finding: Policy and Guidance for Cemetery Operations Varies Between Services and Sites

We found no policy or directive guidance from the DoD addressing Service Component roles and responsibilities for cemetery operations and administration. This lack of guidance directly contributed to the Service Components creating separate and varying standards for recordkeeping, disinterments, inspections, and maintenance.

Open Recommendation 6: The Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with the Under Secretary of Defense for Personnel and Readiness, should provide guidance for Military Cemetery operations and administration. The guidance should take into consideration Service Components' lessons learned on installation cemetery operations and administration.

Action: Officials from the office of the Undersecretary of Defense for Personnel and Readiness stated that the DoD Instruction for DoD cemeteries is still in draft.

Open Recommendation 7: The Executive Director of the Army National Cemeteries Program should complete the update of the "Army Post Cemeteries Way Ahead" in the Department of the Army's memorandum, dated September 11, 2012, addressing each area assessed in Observation 1, including: (1) consolidation of all manuals into one comprehensive regulation or pamphlet, and (2) an outline of practical guidance for Army leaders in the management, operations, maintenance, and support of Army post cemeteries.

Action: The Army completed a full revision and updates to both the Army Regulation 290-5 and Department of the Army Pamphlet 290-5. However, both documents remain in draft in the Army publications process. Once they are published, we will close this recommendation.

Open Recommendation 8: The Assistant Secretary of the Navy (Manpower and Reserve Affairs) should update the applicable service manuals to reflect upcoming Under Secretary of Defense for Acquisition, Technology, and Logistics policy.

Action: The Deputy Assistant Secretary of the Navy (Military Manpower and Personnel) is working to develop a cemetery management program but is waiting on Secretary of Defense guidance before implementing. See Open Recommendation 2, above.

Open Recommendation 9: The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) should update the applicable service manuals to reflect upcoming Under Secretary of Defense for Acquisition, Technology, and Logistics policy.

Action: The Assistant Secretary stated he plans to review the upcoming DoD policy when published, and ensure that applicable revisions are made to the documents.

Finding: Record Keeping Standards and Guidelines for Military Cemeteries Vary Between Installations and Services

We found inconsistent cemetery recordkeeping across and within Military Services. The Services had ill-defined or inadequate standards and failed to conduct oversight, resulting in a lack of accountability for burials at Military Cemeteries.

Open Recommendation 10: The Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with Under Secretary of Defense for Personnel and Readiness, should publish and implement cemetery management training guidance focusing on industry standards and best practices.

Action: Officials from the office of the Undersecretary of Defense for Personnel and Readiness stated that the DoD Instruction for DoD cemeteries is still in draft.

Open Recommendation 11: The Under Secretary of Defense for Personnel and Readiness should develop and require maintenance of a standard spreadsheet of a complete record of interments.

Action: The office of the Deputy Assistant Secretary of Defense (Military Community and Family Policy) established a working group to address this issue. The working group will incorporate the resulting standards and definitions in the DoD Instruction that is under development.

Open Recommendation 12: The Under Secretary of Defense for Personnel and Readiness should develop a standard for temporary grave marking.

Action: The office of the Deputy Assistant Secretary of Defense (Military Community and Family Policy) has established a working group to address this issue. The working group will incorporate the resulting standards and definitions in the DoD Instruction that is under development.

Open Recommendation 13: The Under Secretary of Defense for Personnel and Readiness should define and revamp the burial reservation system.

Action: The Office of the Deputy Assistant Secretary of Defense (Military Community and Family Policy) established a working group to address this issue. The working group will incorporate the resulting standards and definitions in the DoD Instruction that is under development.

Open Recommendation 14: The Executive Director of the Army National Cemeteries Program should update current publications to reflect Under Secretary of Defense for Personnel and Readiness and Under Secretary of Defense for Acquisition, Technology, and Logistics guidance.

Action: The ANMC Executive Director stated that he will update the draft regulation and pamphlet in line with DoD guidance, once it is published.

Open Recommendation 15: The Assistant Secretary of the Navy (Manpower and Reserve Affairs) should update current publications to reflect Under Secretary of Defense for Personnel and Readiness and Under Secretary of Defense for Acquisition, Technology, and Logistics guidance.

Action: The Deputy Assistant Secretary of the Navy (Military Manpower and Personnel) stated he will develop a cemetery management program but is waiting for DoD guidance before implementing. See Open Recommendation 2, above.

Open Recommendation 16: The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) should update current publications to reflect Under Secretary of Defense for Personnel and Readiness and Under Secretary of Defense for Acquisition, Technology, and Logistics guidance.

Action: The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) stated that he will review the upcoming DoD policy when published, and ensure that applicable revisions are made to the documents.

Conclusion

We summarized the 16 recommendations in the 2013 report that remain open, including 15 recommendations that relate to policy and guidance. See Appendix B for a summary of the 19 closed recommendations. Officials in the office of the Under Secretary of Defense for Personnel and Readiness have not completed and published DoD-wide policy related to the operations and management of DoD cemeteries.

While the Army, based on its responsibilities for the Arlington National Cemetery, updated its policies governing Military Cemeteries, officials in the Navy and the Air Force stated that they were waiting for publication of a DoD Instruction before updating Service policies. These recommendations are consolidated and covered under new Recommendations B.1 and B.2 in this report. Under these two recommendations, we recommend that the Under Secretary of Defense for Personnel and Readiness, in coordination with the Under Secretary of Defense for Acquisition and Sustainment, should finalize and publish policy establishing responsibilities for administration, operations, care and maintenance, and accountability and inspections for Military Cemeteries; and that the Military Services update and issue cemetery regulations, incorporating the new DoD guidance, once issued.

The additional open recommendation from the previous report was a recommendation to the Assistant Secretary of the Navy (Manpower and Reserve Affairs) to direct installation commanders to conduct a 100 percent record-to-graves verification. This open recommendation is now covered in Recommendation A.3 of this report, which more broadly recommends the Army, Navy, and Air Force conduct a complete record-to-grave verification review of their Military Cemeteries, applying the business rules addressed in recommendation A.2, and to convert to full use of digital records.

Appendix A

Scope and Methodology

We conducted this part of the evaluation from November 2017 to September 2018, in accordance with the Quality Standards for Inspection and Evaluation. We planned and performed the evaluation to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions, based on our objectives. We conducted fieldwork at the Military Cemeteries from January to August 2018.

Scope

This is one of two reports announced under Project No. D2018-D00SPO-0019.000, evaluating the operations and management of Military Cemeteries under the control of the Military Departments. This report is a follow-up to Report No. DODIG-2013-098, "Assessment of U.S. Military Cemeteries," published on June 28, 2013, (Revised May 20, 2019). This report contains our findings regarding the Military Cemeteries. We address the operations of the Army National Military Cemeteries (Arlington National Cemetery and the Soldiers' and Airman's Home National Cemetery) in the other report.

We evaluated 16 of the 38 Military Cemeteries for this report. Specifically, we:

- evaluated gravesite accountability and the system of record used to schedule, plan, account for, and accurately document the remains buried in the cemetery;[13]

- reviewed status and implementation of the DoD, Army, Navy, and Air Force cemetery regulations;

- reviewed contracted support for Military Cemeteries; and

- followed up on recommendations from the previous DoD OIG report.

We limited the scope of this evaluation to cemeteries under the control of the Military Departments. Therefore, the following military-related burials are outside the scope of this project:

- military service-contracted plots in private cemeteries used to re-inter those originally interred in a Service cemetery;

- cemeteries originally established to inter Native Americans, which are now treated as private cemeteries;

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[13] This report uses the term "burial" to include all remains interred (a casket in a grave plot) or inurned (an urn placed in a grave plot or in a columbarium niche). Burials are distinct from memorials, which contain no remains.

- cemeteries originally established to inter enemy prisoners of war; and

- cemeteries originally established to inter those who died while criminally incarcerated.

Finally, we did not include in this review the burials that occurred after November 1, 2017, the beginning of our fieldwork.

Methodology

To achieve the objective for this report, we:

- reviewed Federal laws, regulations, and guidance related to Military Cemeteries;

- conducted interviews with representatives from the Offices of the Under Secretary of Defense for Personnel and Readiness, and Under Secretary of Defense for Acquisition and Sustainment;

- conducted interviews with officials from the Army (Army National Military Cemeteries), Navy (Assistant Secretary of the Navy [Manpower and Reserve Affairs]), and Air Force (Chief of Staff of the Air Force A1 [Warrior and Survivor Care]), and obtained supporting documentation for further analysis; and

- visited 16 Military Cemeteries, where we observed the cemetery, obtained and evaluated gravesite data, reviewed the cemetery database of record, and interviewed responsible officials including installation staff, Cemetery Responsible Officials, and Contracting Officer Representatives.

We selected a judgmental sample of 16 of the 38 Military Cemeteries to visit during fieldwork, based on the following criteria:

- Cemeteries not reviewed in 2013 – the respective Service Inspectors General evaluated the cemeteries at the Service academies in 2013. We therefore made them a part of our sample for this review.

- Cemetery status: we ensured that the sample included cemeteries that were open (receiving burials), closed (no further burials), and closed but accepting second interments and prior reservations.

- Service responsibility: the Army (28 cemeteries), the Navy (5), and the Air Force (5) control Military Cemeteries. We selected 11 Army, 2 Navy, and 3 Air Force cemeteries, a sample that follows the distribution of the total population of Military Cemeteries.

- Location – we chose cemeteries located relatively close to one another, to maximize our coverage during our fieldwork.

Evaluation of Gravesite Data at Military Cemeteries

During our fieldwork we requested that cemetery officials of the cemeteries visited provide a list of all persons buried in the cemetery from the first burial through November 1, 2017. Our request included four data elements: location, name, type of burial, and date of interment.

For 13 of the 16 cemeteries visited, we generated statistically valid, random samples by gravesite location to assess accountability. We assumed a confidence interval of 95 percent, an error rate of 25 percent, and precision of 2.5 percent, yielding varying sample sizes based on the number of decedents in the cemetery. We performed a census (100 percent review) of the remaining three cemeteries, as each contained fewer than 300 decedents each.

For each of the names in our sample, we:

- first, compared the sample data to the Cemetery Research Tool for Army cemeteries, and the Cemeteries Information Management System or Excel database for Navy and Air Force cemeteries;

- second, conducted physical inspections of the gravesites to determine whether the data provided matched information on the headstones; and

- third, adjudicated identified potential errors and discrepancies with cemetery officials using established business rules.

Use of Computer-Processed Data

To determine gravesite accountability, this report used the databases of record at the Military Cemeteries to record burials. The reports generated by the cemetery staffs materially support our findings and conclusions. We therefore tested the reliability of the databases. We applied the methodology outlined in Government Accountability Office Report No. GAO-09-680G, "Assessing the Reliability of Computer-Processed Data," to determine if the data provided by the Military Cemeteries were reliable enough for our purposes.

Database Reliability Tests for Sampled Data

Samples of graves from the cemeteries represented summarized data. We tested gravesites from the reports from 13 cemeteries surveyed for accuracy and completeness, 761 in total. Concurrent with our physical observation of our random sample of gravesites, we randomly selected gravesites at each cemetery, making sure they were not in our accountability samples. Selections for the test sample included interments, inurnments (where applicable), and available spaces

(where existent). While the number of graves in our test sample varied depending on the size of the cemetery, it always included at least one gravesite from every section in the cemetery. A completeness test was not needed for the three cemeteries where we conducted a census of all graves.

For each of the 13 cemeteries requiring a reliability test we:

- recorded the location and decedent information (name and dates of birth and death) for gravesites and niches,
- recorded the location for available (empty) sites,
- verified the existence of the information in the cemetery system of record,
- compared the information to the Cemetery Research Tool for Army cemeteries or systems used by the Navy and Air Force, and
- adjudicated all mismatches with the CRO.

Our tests identified two accountability errors in two different cemeteries. These errors were 2 of the 15 total discussed in Finding A. Relevant to the test of completeness, two decedents were missing from the respective Service's database of record. In addition to these errors, the tests identified 27 discrepancies from seven cemeteries. We also included them in the totals in Finding A, but they have no impact on the reliability of the database for our purpose. Based on the low rate of errors, we concluded that the databases were sufficiently reliable for us to achieve our objective.

Use of Technical Assistance

We consulted with the DoD OIG Quantitative Methods Division to formulate the statistical sampling methodology and to develop the random samples for the 13 cemeteries where a census was not practical. The DoD OIG Quantitative Methods Division concluded that probabilities are not stable when the error rates are very small (as in this case) or very large. The statistical projections or confidence intervals are not very reliable or valid when the error rate is very low. Therefore, we did not apply mathematical projections to estimate errors and discrepancies in the universe of burials. See Appendix C for more details.

Prior Coverage

There are four recent reports relevant to our evaluation of gravesite accountability at Military Cemeteries.

DoD OIG

Report No. DODIG-2013-098, "Assessment of U.S. Military Cemeteries,"
June 28, 2013, (Revised May13, 2019)

> The DoD OIG determined that all interments were accounted for within the statistical sample of grave sites and that, generally, the Military Services were managing their cemeteries in an adequate manner. However, the DoD OIG found that regulation, guidance, and cemetery management were inadequate. In addition, the DoD OIG determined that funding for cemetery operations remained an issue across all Military Services.

Report No. DODIG-2014-026, "Assessment of Arlington and Soldiers' and Airmen's Home National Cemeteries," December 20, 2013, (Revised May 20, 2019)

> The OIG determined that Arlington National Cemetery leadership satisfactorily complied with Army Directive 2010-04. However, the OIG found that the ANC structure and processes were insufficiently mature, stable, and funded to execute the complete ANMC mission set, the enterprise information systems used by the ANC were not integrated for efficient data management, the time for ANC staff to follow up on initial requests for burial exceeded ANC standards, and that there was no single interagency authority or standard for grounds maintenance, concession authority, and other essential services that support the ANC complex.

Army

Department of the Army Inspector General, "Special Inspection of West Point Cemetery to Assess Compliance with Policies, Guidance, and Regulations,"
July 20, 2012

> "The DAIG found no loss of decedent accountability during the inspection of the West Point Cemetery conducted 22 February - 5 March 2012. The inspection team examined 2,069 burial records and plots (24%) of the 8,579 decedents buried within the cemetery. Although there was no loss of accountability at the cemetery, the inspection team identified numerous cases (16%) of erroneous administrative data such as misspelled names, incorrect ranks, and incorrect dates of death."

Navy

Department of the Navy Inspector General, "Inspection of United States Naval Academy Cemetery and Columbarium," March 30, 2012

> "The inspection team conducted a comprehensive, multi-day onsite inspection that included a visual inspection of the cemetery grounds while comparing 100 percent of the associated records and maps. The inspection determined that the current processes used by the single full-time employee (Memorial Affairs Coordinator) at the cemetery are reasonable; however, the processes need to be codified in a formal operating instruction and have increased oversight."

Air Force

Department of the Air Force Inspector General, "United States Air Force Academy (USAFA) Cemetery Special Inspection Report," March 2012

> "Overall, the USAFA Cemetery performed very well with only 12 deficiencies noted. Additionally, the inspectors did not observe anything of such an egregious nature to warrant concern. With a few policy changes and better documentation, the USAFA Cemetery would be a model activity."

Appendix B

Closed Recommendations From Report No. DODIG-2013-098, "Assessment of U.S. Military Cemeteries," June 28, 2013 (Revised May 20, 2019)

Management took actions allowing us to close 19 of the 35 recommendations regarding cemetery operations since the publication of the report in 2013. Those 19 closed recommendations and actions taken include the following.

Finding: Cemetery Operations and Management

We found no standardization of Military Cemetery operations and management across and within the Services. This was caused by a lack of, or insufficient, DoD and Service guidance on the management of cemeteries, resulting in divided responsibility for the cemetery which compounded the possibility of mismanagement.

Closed Recommendation 1: The Assistant Secretary of the Navy (Manpower and Reserve Affairs) should designate a single point of contact at each installation with responsibility for overall cemetery operations.

Action: A September 8, 2014 letter from the Director of the Command and Staff at the Navy Installations Command, states that there is no overall point of contact for Navy cemeteries. Instead, the letter identifies points of contact for each of the five Navy cemeteries.

Closed Recommendation 2: The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) should designate a single point of contact at each installation with responsibility for overall cemetery operations.

Action: The Air Force has designated a point of contact at each installation with a cemetery on the property, whether the cemetery is military or civilian.

Closed Recommendation 3: The Executive Director of the Army National Cemeteries Program should designate a single point of contact at each installation with responsibility for overall cemetery operations.

Action: All Army commands responsible for an Army post cemetery, the U.S. Military Academy at West Point, Installation Management Command, Army Materiel Command, and U.S. Army Reserve, have identified a single point of contact at each installation responsible for an Army post cemetery.

Closed Recommendation 4: The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) should ensure that training opportunities are provided for individuals identified with cemetery operations responsibilities.

Action: The Director of Services, Deputy Chief of Staff, Manpower, Personnel and Services, Headquarters, U.S. Air Force/A1S indicated that the Air Force has identified and implemented a training plan, through an agreement with the Army's Cemetery Responsible Official course, to ensure that identified individuals receive appropriate and standardized training.

Closed Recommendation 5: The Executive Director of the Army National Cemeteries Program should ensure that training opportunities are provided for individuals identified with cemetery operations responsibilities.

Action: The Office of the Army National Military Cemeteries conducts formal in-person and virtual training courses at Arlington National Cemetery for all Army cemetery managers.

Closed Recommendation 6: The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) should develop and implement a cemetery inspections program.

Action: Air Force Instruction 34-242, "Mortuary Affairs Program," August 18, 2015, contains guidance for Installation Cemetery Policy which is converted to the Air Force Management Internal Control Toolset providing for organizational self-assessments. The Air Force has accepted the Army National Military Cemeteries standards and measures, which it now uses for inspections. These standards, measures, and best practices have been integrated into a change to the Instruction and accompanying checklists.

Closed Recommendation 7: The Executive Director of the Army National Cemeteries Program should develop and implement a cemetery inspections program.

Action: Arlington National Cemetery improved its ability to self-assess and identify potential problems through the development of an organizational inspection program. Additionally, the Executive Director of the Army National Military Cemeteries conducts external inspections of all Army post cemeteries, and the draft Army Regulation 290-5 now requires all installation commanders responsible for an Army cemetery to include cemetery operations and maintenance within its organizational inspection program and to provide cemetery-specific results to the Office of the Executive Director.

Closed Recommendation 8: The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) should develop and implement local cemetery management standard operating procedures.

Action: U.S. Air Force Academy Instruction 34-242, "Using the U.S. Air Force Academy Cemetery," is published and in use for the only active Air Force cemetery. The closed Air Force cemeteries have standard operating procedures based on individual requirements.

Closed Recommendation 9: The Executive Director of the Army National Cemeteries Program should develop and implement local cemetery management standard operating procedures.

Action: The office of the Executive Director of the Army National Military Cemeteries provided three sets of documents to the Army cemeteries to assist in their preparation of standard operating procedures. First, the Executive Director shared the 2012 Arlington National Cemetery Campaign Plan and the cemetery's "Standards and Measures" with all Army cemeteries. This gave cemetery officials an example template to help conceptualize efforts across the garrison staff and functional standards to help the cemetery managers complete professional cemetery operations and maintenance. Second, the Executive Director worked closely with the installations and commands to complete the major update of the governing Army regulations and new business processes for all Army cemeteries, building on the best practices and lessons learned from Arlington National Cemetery. These drafts included iterative feedback from the installations and command headquarters, which have in many cases begun applying this interim guidance within their operations. Finally, Arlington National Cemetery officials developed a "Smart Book," which the Executive Director shared with the other Army cemeteries to provide additional best practices for inclusion in cemetery operations and maintenance procedures.

Closed Recommendation 10: The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) should direct installation commanders to conduct a 100 percent record-to-graves verification.

Action: The Air Force Academy has an electronic record database and a real-time map of the Academy cemetery that provides a record-to-graves verification. The Cemetery Responsible Officers validated burials and created digital databases for the remaining four Air Force cemeteries.

Closed Recommendation 11: The Executive Director of the Army National Cemeteries Program should direct installation commanders to conduct a 100 percent record-to-graves verification.

Action: Arlington National Cemetery used a three-pronged effort to ensure accuracy and consistency among its (1) records, (2) permanent marker, and (3) a geospatially-mapped grave location for all burials. The Executive Director funded and oversaw the scanning of 100 percent of all Army post cemetery records and all Army post cemeteries established an initial geospatial capability through the geospatial mapping of all headstones and plots. Additionally, applying lessons learned from Arlington National Cemetery to all Army cemeteries, the Executive Director ensured the same standard of accountability for all veterans and family members interred in Army Military Cemeteries.

Finding: Record Keeping Standards and Guidelines for Military Cemeteries Vary Between Installations and Services

We found inconsistent cemetery recordkeeping across and within Military Services. The Services had ill-defined or inadequate standards and failed to conduct oversight, resulting in a lack of accountability for burials at Military Cemeteries.

Closed Recommendation 12: The Under Secretary of Defense for Acquisition, Technology, and Logistics should standardize accurate maps for all Military Cemeteries.

Action: The Deputy Assistant Secretary of Defense (Facilities Investment and Management) stated that standardized digital maps are now complete for all DoD cemeteries.

Finding: Issues With Contracting for Cemetery Services

We found identified isolated problems with contracts and payments for cemetery services. These stemmed from a lack of command oversight or expertise among responsible officials and resulted in maintenance lapses in the cemeteries and possible legal action against government employees or contractors.

Closed Recommendation 13: The Executive Director of the Army National Cemeteries Program should direct the contracting officer representative, for the site where unnecessary contract maintenance is occurring, to cease performing tasks not expressly included in the contract Statement Of Work and require all tasks be performed by the [entity] as expressly stated in the Memorandum Of Agreement.

Action: The installation and contractor ceased performing tasks not expressly included in the contract's Statement of Work.

Closed Recommendation 14: The Executive Director of the Army National Cemeteries Program should take appropriate corrective action to enforce the agreement if the [entity] refuses to comply with the Memorandum of Agreement.

Action: The entity agreed and performed the tasks according to the contract.

Finding: Cemetery Funding

We found that installation commanders did not have discrete funding for Military Cemeteries on their installations. The DoD and the Military Services lacked fiscal policy and guidance that identified the costs of cemetery operations, contributing to deficient operations and maintenance at Military Cemeteries.

Closed Recommendation 15: The Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with the Services, should consider developing a cemetery operations funding line for each installation with a cemetery.

Action: The Under Secretary of Defense for Acquisition, Technology, and Logistics does not support separate funding lines for specific base operating support functions. He stated that the DoD has sufficient funding accounts to operate and maintain facilities (including grounds maintenance and repair of fences) and that establishing separate funding for Military Cemeteries does not provide any additional benefits over current accounting procedures.

Closed Recommendation 16: The Assistant Secretary of the Navy (Comptroller/ Financial Management), should ensure that cemetery funding is established and maintained consistent with Office of Secretary of Defense guidance.

Action: The Department of the Navy non-concurred with the development of a specific budget line item for Military Cemeteries; however, the Navy would support programming and budgeting for all future requirements once a DoD standard is established.

Closed Recommendation 17: The Assistant Secretary of the Air Force (Manpower and Reserve Affairs) should ensure that cemetery funding is established and maintained consistent with Office of Secretary of Defense guidance.

Action: The Air Force stated that it will concur with DoD guidance on cemetery funding where it is applicable and will develop Air Force funding policies to meet the specific requirements.

Closed Recommendation 18: The Executive Director of the Army National Cemeteries Program should ensure that cemetery funding is established and maintained consistent with Office of Secretary of Defense guidance.

Action: The Executive Director for Army National Military Cemeteries concurred with the recommendation, stating that the Secretary of the Army established a funding code for all Army cemeteries within its Program Objectives Memorandum for FYs 2015-2019. Additionally, ANMC's Table of Distribution and Allowances went into effect on April 3, 2013, establishing the position of a full time resource management officer.

Finding: Civilian Cemeteries

The DoD lacked legal guidance and operational standards governing civilian cemeteries located on military installations. The lack of overall DoD and Service guidance and funding for civilian cemeteries resulted in operations and maintenance below a standard that would present a respectable image to the public.

Closed Recommendation 19: The Under Secretary of Defense for Acquisition, Technology, and Logistics, in coordination with the Services, should develop a civilian cemetery operations standard which considers establishing a funding stream for the maintenance and operations of civilian cemeteries on military installations.

Action: Without specific legal authority, the DoD does not have any authority to operate or maintain civilian cemeteries on military installations. As stated in the report, the DoD will ensure that civilian cemeteries are properly marked, provide access to the sites, and ensure that the sites do not pose life, safety, or health risks to DoD personnel. The Deputy Under Secretary of Defense for Installations and Environment will ensure that the guidance established for cemetery management, operations, and administration includes a provision that requires military installations to have appropriate agreements in place with the owners of the civilian cemeteries detailing the operation and maintenance of these sites.

Appendix C

Memorandum of Results
From the Quantitative Methods Division

October 24, 2018

Memorandum of Results

To:	George Marquardt, Program Director
From:	Henry David Barton, Operations Research Analyst, QMD/AUD
	Kandasamy Selvavel, Supervisory Mathematical Statistician, QMD/AUD
Through:	James Hartman, Director, QMD/AUD
Subject:	Evaluation of Operations and Management of the Military Cemeteries
	(Project No. D2018-D00SPO-0019.000)

BARTON.HENRY.D

SELVAVEL.KANDASAMY

HARTMAN.JAMES.D.JR

This memorandum documents the quantitative support that we provided for your evaluation. In it, we provide details of the quantitative plan we developed in support of your objective.

QUANTITATIVE PLAN

Objective: The evaluation objective of the project is to evaluate gravesite accountability and the system of record used to schedule, plan, account for, and accurately document the remains buried at the cemeteries under the control of the military departments.

Population: Below are the population size for each of the cemetery.

Parameters: The team provided the parameters for each of the sample designs and we used them to calculate the sample sizes. The team adjusted the expected error rate from 25 percent to 2 percent after the observed error rates at the first five cemeteries supported the lower expected rate.

Measures: The primary measures of the sampling are the errors in each location.

Sample Plan: We used a simple random sampling design for this project. After calculating the appropriate sample size, using the parameters provided by the evaluation team, we selected random samples without replacement using the "RAND()" function in MS Excel from each population size. The results are tabulated in Figure 1 below.

Memorandum of Results
From the Quantitative Methods Division (cont'd)

October 24, 2018

Memorandum of Results

Figure 1. Sample Sizes Based on Cemetery Population and Selected Parameters

Name	Population Size	CL	Expected Error Rate	Precision	Sample Size
F.E.Warren AFB	828	95%	25%	5%	214
Fort Sheridan	2,650	95%	25%	5%	260
U.S. Air Force Academy	1,824	95%	25%	5%	249
U.S. Naval Academy	5,117	95%	25%	5%	273
U.S. Military Academy	9,543	95%	25%	5%	280
Fort Worden	446	99%	2%	2.5%	142
Vancouver Barracks	1,564	99%	2%	2.5%	184
Camp Lewis	1,102	99%	2%	2.5%	176
Fort Lawton	1,099	99%	2%	2.5%	175
Fort Sill	7,231	99%	2%	2.5%	203
Fort Huachuca	4,049	99%	2%	2.5%	198
Fort Wright	690	99%	2%	2.5%	160
Fort Bragg	3,298	99%	2%	2.5%	196

Source: DoD IG

Statistical Analysis and Interpretation: As no statistical estimate will be used in the report, none is provided.

Documentation, Presentation, and Defense of Results: This memorandum with its attachments constitutes QMD's documentation of our quantitative support for evaluation documentation. As needed, we will respond to questions or challenges concerning the quantitative plan, analysis or results.

Management Comments

Office of the Assistant Secretary of Defense Manpower and Reserve Affairs

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
1500 DEFENSE PENTAGON
WASHINGTON, D.C. 20301-1500

MANPOWER AND
RESERVE AFFAIRS

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL (SPECIAL PLANS AND OPERATIONS)

SUBJECT: Assessment of U.S. Military Cemeteries (Project No. D2018-D00SPO-0019.000)

Thank you for the opportunity to review the subject draft assessment. We concur with the observations made and provide for your consideration additional comments to the recommendations made in your assessment. My point of contact for this matter is ▮▮▮▮▮▮▮

Ann G. Johnston
Deputy Assistant Secretary of Defense
(Military Community and Family Policy)

Enclosure:
As stated

Office of the Assistant Secretary of Defense Manpower and Reserve Affairs (cont'd)

Recommendations Requiring Comment

A.1. Develop standardized training for Cemetery Representative Officers, including procedures on how to record the burials and order headstones from the Department of Veterans Affairs.

Comment: We concur that guidance needs to be published. The draft DoD Instruction for DoD Cemeteries designates the Department of the Army as the lead component for the establishment of uniform standards and measures, and for the establishment, operation, and management of the interment and accountability system of record for all DoD cemeteries. The draft policy further appoints the Department of the Army as the primary trainer for cemetery operations and management, and the interment and accountability system of record. To date, the Army has trained not only their Cemetery Responsible Officials (CROs), but also some of their sister Services' CROs at the CRO training course taught by the Army National Military Cemeteries.

A.2. Develop and publish business rules to standardize the method for adjudicating data discrepancies and inaccuracies.

Comment: We concur that policy needs to be published. The Draft Instruction for DoD Cemeteries assigns the role of developing and publishing business rules for adjudicating data discrepancies and inaccuracies to the Department of the Army; however, the final adjudication authority remains with the Service Secretary concerned.

A.3. Conduct a census of military cemeteries by applying the business rules referred to in the previous recommendation and direct a conversion to full use of digital records.

Comment: Concur. The Office of the Deputy Assistance Secretary of Defense for Military Community and Family Policy (ODASD(MC&FP) is leveraging the Army's research tool and business rules referred to in A.2. ODASD(MC&FP) provided funding to the Army Analytics Group (AAG) to upload all burial information. ODASD(MC&FP) scanned burial records, collected meta data, captured geospatial data for every gravesite, photographed every headstone and marker, and provided the data files to AAG. We are waiting for AAG to upload the digital records into the Army's research tool and will direct a conversion to full use of digital records by all DoD cemeteries once complete.

B.1. We recommend that the Under Secretary of Defense for Personnel and Readiness, in coordination with the Under Secretary of Defense for Acquisition and Sustainment, publish a comprehensive instruction that provides guidance on the operation, management accountability, and inspections of the military cemeteries.

Comment. Concur. The draft DoD Instruction addresses the intent of all of the DoD IG's recommendations made in this report and will be placed into the formal issuance staffing process within the next 30 days.

Executive Director, Army National Military Cemeteries

DEPARTMENT OF THE ARMY
ARMY NATIONAL MILITARY CEMETERIES
ARLINGTON NATIONAL CEMETERY
ARLINGTON, VIRGINIA 22211-5003

SAAC-ZA

1 1 MAR 2019

MEMORANDUM FOR The Deputy Inspector General, Special Plans and Operations, Department of Defense Inspector General, 4800 Mark Center Drive, Alexandria, VA 22350-1500

SUBJECT: Response to Draft DoD IG Report (D2018-D00SPO-0019.000) on Operations and Management of Military Cemeteries

1. Thank you for the opportunity to comment on the draft report that assesses, in part, the Army's Post Cemeteries. The Army National Military Cemeteries (ANMC) staff successfully created, established, and currently manage the Army Post Cemeteries program designed to train, inspect, assist, advise, and develop policy for all Army cemeteries. The program has helped us address many of the challenges identified in the 2013 report.

2. The ANMC comments that follow represent the organization's formal reply to the report recommendations.

Recommendation A

We recommend that the Under Secretary of Defense for Personnel and Readiness:
1. Develop standardized training for Cemetery Representative Officers, including procedures on how to record the burials and how to order headstones from the Department of Veteran's Affairs.
2. Develop and publish business rules to standardize the method for adjudicating data discrepancies and inaccuracies.
3. Conduct a census of military cemeteries by applying the business rules referred to in the previous recommendation and direct a conversion to full use of digital records.

ANMC Response: Non-concur with comment

Since 2013, the Army has developed a standardized training program for cemetery management personnel which occurs three times a year. This Cemetery Responsible Official (CRO) training includes representatives from the US Army, US Air Force, US Navy, American Battle Monuments Commission, and the Department of Veterans Affairs. The curriculum covers gravesite accountability, contracting, resource management, cemetery administration, field operations, horticulture, Thanatology, eligibility, and standards and measures, that is, criteria associated with cemetery operations, administration, and maintenance.

Executive Director, Army National Military Cemeteries (cont'd)

SAAC-ZA
SUBJECT: Response to Draft DoD IG Report (D2018-D00SPO-0019.000) on Operations and Management of Military Cemeteries

The Army has also developed and published business rules that standardize the method for adjudicating data discrepancies and inaccuracies across Army cemeteries. The "Accountability Center of Excellence Business Rules" have been available for Army post cemeteries' use since 2013 and are furnished to the CROs during CRO training. The Business Rules outline the steps to take for discrepancies arising in gravesite accountability, that is, from the creation of the interment record to ordering and installing the headstone to the quality assurance/quality control review.

The ANMC Research Tool launched in 2013 as all Army cemetery records were scanned and validated. It was intended to serve as the temporary system of record for Army Cemeteries that did not have access to the system of record used by Arlington National Cemetery. In 2015, OSD (P&R), in collaboration with the military services (Army, Air Force, Navy), funded a contract to digitize all Navy and Air Force burial records in the adopted ANMC Research Tool. This Army system is now the de-facto repository of burial records and system for digitization of records.

The draft report recognizes the structure, resourcing, expertise, and efforts made by the Army to standardize training for cemetery officials, to publish and standardize business rules for adjudicating gravesite accounting discrepancies, and establishing the Army's Research Tool as the repository for DoD cemetery records. Given the fact that the other services are already leveraging the Army's training, business rules, and systems, the Army recommends that OSD adopt these programs as OSD standards rather than developing their own as the draft report recommendation states. Further, OSD (P&R) should, in its oversight role of the military services regarding military cemeteries, leverage the Army National Military Cemeteries organization for its systems, processes, and expertise.

Recommendation B

We recommend that, once the DoD issues its instruction, the Secretaries of the Army, Navy, and Air Force update their cemetery regulations accordingly.

ANMC Response: Concur with comment

Revised versions of AR 290-5, Army Cemeteries, and DA Pam 290-5, Administration, Operation and Maintenance of Army Cemeteries, are pending publishing awaiting the publication of revisions to 32 Code of Federal Regulations Part 553 in accordance with guidance provided by the Army Publishing Directorate.

The final draft of 32 CFR 553 has undergone internal Army review by all stakeholders and is presently under final review by the Office of The Judge Advocate General. Once OTJAG completes its review, 32 CFR 553 will proceed to the Army Publishing Directorate for review before being submitted to the Office of Management and Budget

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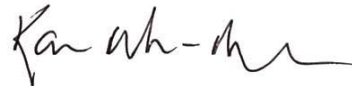# Executive Director, Army National Military Cemeteries (cont'd)

SAAC-ZA
SUBJECT: Response to Draft DoD IG Report (D2018-D00SPO-0019.000) on Operations and Management of Military Cemeteries

for publication. We anticipate this publication process will be completed within the next six months.

Once the DoD policy on cemeteries is published, the Army will update its regulation and pamphlet to reflect the policy guidance.

3. As the Army's cemeterians and subject matter experts, ANMC will support other services as they support and enhance other DoD cemeteries. We are committed to honoring our Nation's pledge to the selfless military members, Veterans, and Family members resting in our cemeteries of perpetual care. My POC for this action is █████ ████████████████████.

KAREN DURHAM-AGUILERA
Executive Director

3

Office of the Assistant Secretary for Manpower and Reserve Affairs, Department of the Navy

DEPARTMENT OF THE NAVY
OFFICE OF THE ASSISTANT SECRETARY
(MANPOWER AND RESERVE AFFAIRS)
1000 NAVY PENTAGON
WASHINGTON DC 20350-1000

MAR 2 8 2019

MEMORANDUM FOR DEPARTMENT OF DEFENSE INSPECTOR GENERAL

SUBJECT: Review of Draft Report – Department of Defense Inspector General Report
on Operations and Management of Military Cemeteries

Thank you for the opportunity to review the Department of Defense Inspector General draft report on the Operations and Management of Military Cemeteries. Although the number of Navy military cemeteries is small, our responsibility to ensure those cemeteries are operated and maintained in a dignified and efficient manner remains vitally important.

The Department of the Navy (DON) concurs with Recommendation B.2 of the report, and once the comprehensive DoD policy is published, the Navy will also issue appropriate policy. The Navy Medical Command Instruction 5360.1 "Decedent Affairs Manual" is currently being updated but will not address cemetery operations and management as outlined in the Report's Table 4. We anticipate issuing a Secretary of the Navy (SECNAV) Instruction on the management and operations of DON cemeteries. My office is collaborating with the Assistant Secretary of the Navy for Energy, Installations, and Environment, (ASN (EI&E)) to ensure our respective responsibilities across this portfolio are effectively integrated, particularly during the drafting of the referenced SECNAV Instruction.

Should you require additional assistance in this matter, my point of contact is ███████

Gregory J. Slavonic

Office of the Deputy Chief of Staff for Manpower, Personnel and Services, Headquarters U.S. Air Force

DEPARTMENT OF THE AIR FORCE
HEADQUARTERS UNITED STATES AIR FORCE
WASHINGTON, DC 20330

19 Mar 19

MEMORANDUM FOR DEPARTMENT OF DEFENSE INSPECTOR GENERAL

FROM: HQ USAF/A1
         1040 Air Force Pentagon
         Washington, DC 20330

SUBJECT: Air Force Response to DoD Office of Inspector General Draft Report, "Operations and Management of Military Cemeteries" (Project No. D2018-D00SPO-0019.000)

1. This is the Department of the Air Force response to the DoDIG Draft Report, "Operations and Management of Military Cemeteries" (Project No. D2018-D00SPO-0019.000). AF/A1 concurs with the report as written and welcomes the opportunity to respond to Recommendation B.2.

RECOMMENDATION B.2.: The DoDIG recommends the Air Force update cemetery policies accordingly once DoD publishes a comprehensive instruction that provides guidance on the operation, management, accountability, and inspections of military cemeteries.

AIR FORCE RESPONSE: The Air Force concurs and will update Air Force policy once DoD publishes their overarching guidance to standardize cemetery operations across Services. In response to the 2012 DoDIG inspection report recommending the same action, the Air Force published Air Force Instruction 34-501, *Mortuary Affairs Program*, in 2015. The policy addresses the disposition of remains, burial eligibility, military funeral honor, government cemeteries, obtaining headstones, case file maintenance, records administration, and cemeteries maintenance and operations. Again, we will update our policy to ensure consistency with the DOD guidance, when published.

2. The AF/A1 point of contact is ███████████████████████████ ██

DEFILIPPI.GWENDOL
YN.RUTH.████████

GWENDOLYN R. DeFILIPPI, SES
Asst DCS, Manpower, Personnel and Services

Acronyms and Abbreviations

ANMC Army National Military Cemeteries

COR Contracting-Officer Representative

CRO Cemetery Responsible Official

OIG Office of Inspector General

Glossary

Burial. Interment or inurnment.

Closed cemetery. Cemetery no longer accepting burials.

Interment. Ground burial of casketed remains.

Inurnment. Placement of cremated remains in ground or in a niche.

Open cemetery. Cemetery accepting burials.

Second interment. Burial of a second decedent in the same plot.

Reservation. A written authorization from a military installation cemetery to a veteran or eligible family member for a specific and available gravesite.

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U.S. Department of Defense

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For more information about DoD OIG reports or activities, please contact us:

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