



Highlights of [GAO-10-660](#), a report to congressional committees

Why GAO Did This Study

In 2006, the Department of Defense (DOD) established the Joint Improvised Explosive Device Defeat Organization (JIEDDO) to lead, advocate, and coordinate all DOD actions to defeat improvised explosive devices (IEDs). Since 2007, GAO has reported on several issues related to JIEDDO's management and transparency of operations. In response to the 2008 National Defense Authorization Act conference report, mandating that GAO review JIEDDO's efforts, this report addresses the extent to which JIEDDO has (1) measured the effectiveness of its efforts and investments, (2) adhered to its review and approval process for developing counter-IED initiatives, and (3) taken action to address overall internal control weaknesses previously reported by GAO. To address these objectives, GAO analyzed relevant documents and discussed with relevant officials their guidance, oversight, and internal control processes to carry out JIEDDO operations. GAO also conducted case studies of 56 of 497 initiatives JIEDDO's initiative management system.

What GAO Recommends

GAO recommends JIEDDO take actions to improve (1) its processes for assessing effectiveness of counter-IED initiatives, (2) adherence to its initiative review and approval process, and (3) its overall internal control system. GAO also recommends DOD monitor JIEDDO's progress in improving its internal controls. DOD concurred with these recommendations.

[View GAO-10-660](#) or [key components](#). For more information, contact William M. Solis, (202)512-8365 or solisw@gao.gov.

WARFIGHTER SUPPORT

Actions Needed to Improve the Joint Improvised Explosive Device Defeat Organization's System of Internal Control

What GAO Found

While JIEDDO has developed various output performance measures, it has not yet developed a means for reliably measuring the overall effectiveness of its efforts and investments to combat IEDs. Federal internal control standards require that organizations, such as JIEDDO, establish performance measures that compare the results of a program with its intended purpose. GAO recognizes that developing outcome measures that address JIEDDO's overall effect is difficult, but JIEDDO has not developed or followed through with a consistent process or plan to gather appropriate data and evaluate the fundamental effectiveness of the individual initiatives it has fielded. Some other limiting factors, according to JIEDDO officials, are that warfighters operating in theater face competing priorities that interfere with collecting data, and available data may not be consistently recorded and maintained. However, in the absence of a consistent process or plan for evaluating and collecting data from individual initiatives, JIEDDO will not be well-positioned to determine robust performance metrics and procedures to assess whether it is achieving DOD's counter-IED mission.

JIEDDO has a review and approval process for developing counter-IED initiatives; however, it has not fully adhered to this process. Of the 56 initiatives GAO reviewed, JIEDDO excluded 26 from this process, and for the 30 that did go through the process, 22 did not show that they followed all of the required steps of the process. According to DOD's directive, all of JIEDDO's counter-IED initiatives are to go through this process, but JIEDDO's instruction designates non-counter-IED initiatives as overhead, and specifies that overhead will not go through this process. However, neither DOD's directive nor JIEDDO's instruction specifically define what constitutes a counter-IED initiative and what should be considered overhead. As a result, GAO found some initiatives designated as overhead which at the time were similar to others then designated as meeting an immediate counter-IED need or later given that designation. With respect to the 22 initiatives that did not follow all required process steps, some of their required documentation needed to confirm approval decisions was incomplete or missing. Without following the requirements of the process, DOD lacks the transparency and accountability of funds spent by JIEDDO.

GAO identified several significant internal control system weaknesses that have been present at JIEDDO since GAO's first review in 2007. Beyond those identified in this report, those weaknesses extend to other areas such as financial and human capital management. Although JIEDDO has taken some steps in the past to address these weaknesses, those efforts have not been successful. According to federal standards, internal control is a major part of managing an organization. Some underlying reasons for JIEDDO's lack of progress in addressing these weaknesses include a lack of sustained management attention in following through with corrective actions; challenges with retention and expertise of personnel; and a lack of sufficient acquisition expertise with breadth and depth to understand the programs.