United States Government Accountability Office

Report to Congressional Requesters

February 2021

SOUTHWEST BORDER SECURITY

Actions Are Needed to Address the Cost and Readiness Implications of Continued DOD Support to U.S. Customs and Border Protection

Accessible Version

GAO@100
A Century of Non-Partisan Fact-Based Work

GAO-21-356

GAO@100 Highlights

Highlights of GAO-21-356, a report to congressional requesters

February 2021

SOUTHWEST BORDER SECURITY

Actions Are Needed to Address the Cost and Readiness Implications of Continued DOD Support to U.S. Customs and Border Protection

Why GAO Did This Study

For decades, the U.S. southwest border has been vulnerable to cross-border illegal activity such as illegal entries, smuggling of drugs and contraband, and terrorist activities. Since 2002, DOD has supported DHS's mission to secure the nation's borders and episodically supported its efforts to manage surges in foreign nationals without valid travel documents who are seeking entry—most recently since April 2018, when the President directed the Secretary of Defense to support DHS in securing the southwest border.

GAO was asked to examine this support. This report assesses the extent to which (1) DOD has evaluated DHS's RFAs, (2) DOD has reported to Congress the full costs of its support, and (3) DOD and DHS have collaborated on border security operations. GAO reviewed RFAs that DHS submitted to DOD between April 2018 and March 2020 and a non-generalizable sample of decision packages that DOD prepared in response, and conducted four site visits to border locations where military personnel were stationed.

What GAO Recommends

GAO makes seven recommendations, five to DOD to improve its analysis and reporting of cost and unit-level readiness impacts of supporting southwest border operations and one each to DOD and DHS to define a common outcome for DOD's future support. DOD agreed with one recommendation and disagreed with five. GAO continues to believe the recommendations are warranted as discussed in the report. DHS agreed with the recommendation to it.

See GAO-21-356. For more information, contact Elizabeth A. Field at (202) 512-2775 or fielde1@gao.gov.

What GAO Found

Since April 2018, the Department of Homeland Security (DHS) has submitted 33 requests for assistance (RFA) to the Department of Defense (DOD) for support to U.S. Customs and Border Protection's (CBP) mission at the southwest border. DOD established six criteria for evaluating RFAs, which it documents in decision packages. When reviewing four selected decision packages, GAO found that DOD fully evaluated four of these six criteria. GAO found that DOD developed rough cost estimates that were not reliable. In addition, DOD did not fully evaluate the effect on military readiness of providing support at the time the Secretary of Defense considered DHS's requests. Without reliable cost estimates and a timely readiness analysis, DOD is limited in its ability to evaluate the effect of supporting DHS on its budget and readiness rebuilding efforts.

DOD's Detection and Monitoring Support Mission

Detection and monitoring support provided on the southwest border by members of the Army in Texas (left) and the Marine Corps in California (right).

Source: U.S. Border Patrol. | GAO-21-356

DOD has not provided Congress with timely information on the full costs it has incurred since 2018 in supporting DHS. Specifically, during this review, DOD did not submit its statutory report to Congress for fiscal year 2019, which was due March 31, 2020. Additionally, GAO found that DOD's internal tracking of obligations excludes potentially significant costs of border support activities, such as installation support costs and the cost of benefits retroactively provided to members of the National Guard. By providing more timely and complete information to Congress, DOD would enhance Congress's ability to conduct oversight and make funding decisions for DOD and DHS.

DOD and DHS employed several key interagency collaboration practices for DOD's support on the southwest border, but they have not agreed on a common outcome for DOD's support in fiscal year 2021 and beyond. DHS anticipates needing at least the current amount of DOD support for the next 3 to 5 years, possibly more, and officials stated that the desired outcome is for DOD to provide the capabilities requested in the RFAs. This differs from DOD's desired outcome, which is to provide temporary assistance until DHS can independently execute its border security mission. Defining and articulating a common outcome for DOD's support could enable DOD to more effectively plan for the resources it will need to support DHS and enable DHS to plan to manage its border security mission more effectively with its own assets.

This is a public version of a sensitive report that GAO issued in February 2021. Information on force protection that DOD deemed sensitive has been omitted.

Contents

Tables

Figures

Abbreviations

CBP	U.S. Customs and Border Protection
DHS	Department of Homeland Security
DOD	Department of Defense
DSCA	Defense Support of Civil Authorities
OUSD	Office of Under Secretary of Defense
RFA	Request for Assistance

441 G St. N.W.
Washington, DC 20548

February 23, 2021

Congressional Requesters

For decades, the southwest border of the United States has been vulnerable to cross-border illegal activity. Securing the nation's borders against illegal entries, smuggling of drugs and contraband, and terrorist activities is a key part of the Department of Homeland Security's (DHS) mission. In fiscal years 2018 and 2019, the number of foreign nationals without valid travel documents who were apprehended at or between ports of entry along the southwest border more than doubled[1]—from nearly 400,000 individuals to over 850,000 individuals,[2] resulting in overcrowding and difficult humanitarian conditions in DHS facilities.[3] In July 2019, the Acting Secretary of Homeland Security testified that the department's components were apprehending increasingly larger groups at and between ports of entry, straining the agency's resources to process these individuals.[4]

U.S. Customs and Border Protection (CBP), within DHS, is the primary law enforcement agency responsible for securing the nation's borders. In this role, CBP is charged with, among other things, ensuring the detection and interdiction of persons unlawfully entering or exiting the United

[1]GAO's use of the term "apprehended" is equivalent to DHS's use of the term "enforcement encounter," which it uses for the purpose of monitoring encounters with foreign nationals without valid travel documents who are seeking entry at or between ports of entry.

[2]GAO, *Border Security: U.S. Customs and Border Protection's Management of a Temporary Facility in Texas Raised Concerns about Resources Used*, GAO-20-321R (Washington, D.C.: Mar. 11, 2020).

[3]See, for example, Department of Homeland Security, Office of Inspector General, *Management Alert – DHS Needs to Address Dangerous Overcrowding and Prolonged Detention of Children and Adults in the Rio Grande Valley (Redacted)*, OIG-19-51 (Washington, D.C.: July 2, 2019); Department of Homeland Security, Office of Inspector General, *Management Alert - DHS Needs to Address Dangerous Overcrowding Among Single Adults at El Paso Del Norte Processing Center (Redacted*), OIG-19-46 (Washington, D.C.: May 30, 2019); and Kevin McAleenan, Acting Secretary of Homeland Security, *Acting Secretary McAleenan's Prepared Remarks to the Council on Foreign Relations* (Sept. 23, 2019).

[4]A port of entry is any officially designated location (seaport, airport, or land border) that provides for controlled entry into or departure from the United States.

States.[5] As a result of the significant increase in the number of individuals apprehended along the southwest border, CBP sought assistance from partners, such as local law enforcement and federal agencies, including the Department of Defense (DOD).

Since the early 1990s, DOD has supported DHS's counterdrug activities and has episodically supported its efforts to manage surges in foreign nationals without valid travel documents who are seeking entry to the United States at or between ports of entry along the southwest border. In April 2018, the President directed the Secretary of Defense to support DHS in securing the border and taking other necessary actions to "stop the flow of deadly drugs and other contraband, gang members and other criminals," among others, into the country (referred to in this report as "border support" and "support for southwest border operations").[6]

You asked us to assess military support to CBP's operations on the southwest border. This report assesses the extent to which (1) DOD has evaluated DHS's requests for assistance when determining what capabilities to provide for the southwest border mission; (2) DOD has reported the full costs of its support of southwest border operations to Congress since April 2018; and (3) DHS and DOD have collaborated when planning for operations at the southwest border.

This report is a public version of a sensitive report that we issued in February 2021.[7] DOD deemed some of the information in that report to be sensitive, which must be protected from public disclosure. Therefore, this report omits sensitive information about force protection and DOD's assessment of the threats facing personnel at the border. Although the information provided in this report is more limited, the report addresses the same objectives as the sensitive report and uses the same methodology.

[5]Among other responsibilities, CBP is responsible for facilitating the flow of legitimate travel and trade at our nation's borders and detecting and interdicting terrorists, drug smugglers, human traffickers, and other threats to the security of the United States. *See* 6 U.S.C. § 211(c).

[6]Presidential Memorandum for the Secretary of Defense, the Attorney General, and the Secretary of Homeland Security, *Securing the Southern Border of the United States* (Apr. 4, 2018).

[7]GAO, *Southwest Border Security: Actions Are Needed to Address the Cost and Readiness Implications of Continued DOD Support to U.S. Customs and Border Protection*, GAO-21-159SU (Washington, D.C.: Feb. 2, 2021).

For all of our objectives, we reviewed all 33 Requests for Assistance (RFA) and requests for extensions of support for the southwest border that DHS submitted to DOD pursuant to the April 2018 Presidential memorandum. These RFAs were submitted between April 5, 2018 and March 17, 2020. Additionally, we reviewed a non-generalizable sample of four decision packages that DOD prepared for the Secretary of Defense in response to the RFAs dated April 5, 2018; April 24, 2019; July 3, 2019; and July 31, 2019.[8] We selected these decision packages because DOD had approved and was implementing most of the assistance requested under them. Additionally, these four decision packages informed the capabilities we observed on our site visits to border locations where National Guard, Army, or Marine Corps personnel were operating in Arizona, California, New Mexico, and Texas. We selected site visit locations with large numbers of assigned military personnel that included both active duty and National Guard personnel and that were in proximity to Border Patrol stations along the U.S. southern border, among other things. During those site visits, we verified the support provided to CBP by observing the National Guard, Army, and Marine Corps personnel conducting their assignments and collaborating with CBP personnel. We also interviewed unit commanders, personnel at these locations, and knowledgeable officials from the Army, Marine Corps, and state National Guard; CBP, including the U.S. Border Patrol, the Office of Field Operations, and Air and Marine Operations; and DHS. We also reviewed our prior work, which we list in the Related GAO Products section at the end of this report.

For our first objective, we determined the extent to which DOD assessed DHS's RFAs against six criteria specified in DOD Directive 3025.18, *Defense Support of Civil Authorities (DSCA)*.[9] We analyzed DOD's cost estimates for support to border security operations for fiscal year 2019 to determine whether they included information required by DOD's DSCA guidance and demonstrated the four characteristics of reliable cost estimates described in our cost estimating guide.[10] We also reviewed guidance on how DOD and the services were to evaluate the readiness

[8]Office of the Under Secretary of Defense (OUSD) (Policy) officials stated that DOD had prepared a decision package for every RFA it received. We reviewed four of the decision packages that were in effect at the time of our review.

[9]DODD 3025.18, *Defense Support of Civil Authorities (DSCA)* (Dec. 29, 2010) (incorporating change 2, effective Mar. 19, 2018). Hereafter, we refer to this directive as DOD's DSCA guidance.

[10]GAO, *GAO Cost Estimating and Assessment Guide: Best Practices for Developing and Managing Capital Program Costs*, GAO-09-3SP (Washington, D.C.: Mar. 2, 2009).

impacts of providing border support, and we examined data that DOD and the military services provided in readiness briefings.

For our second objective, we reviewed cost reports that DOD provided to Congress and DOD's internal obligations data. Specifically, we compared DOD's internal obligations reports to cost data reported to Congress in fiscal years 2018 and 2019 to determine whether that cost information was complete. We also interviewed DOD, military service, and National Guard Bureau officials to discuss how DOD paid for the support it provided.

For our third objective, we reviewed RFAs that DHS had submitted to DOD since April 2018 and approval memoranda exchanged between DHS and DOD senior officials. We also interviewed DOD and DHS officials to discuss the process for requesting and approving assistance, and we compared DOD and DHS planning efforts to key practices for interagency collaboration.[11] See appendix I for more information about our scope and methodology.

The performance audit upon which this report is based was conducted from March 2019 to February 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We subsequently worked with DOD and DHS in February 2021 to prepare this public version of the original sensitive report for public release. This public version was also prepared in accordance with these standards.

[11]GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, GAO-06-15 (Washington, D.C.: Oct. 21, 2005), and *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, GAO-12-1022 (Washington, D.C.: Sept. 27, 2012). GAO previously identified eight key practices based on a review of relevant literature and interviews with experts in the area of collaboration. For the purposes of this report, we did not review DHS's and DOD's adoption of three of the eight key collaboration practices—reinforce agency accountability for collaborative efforts, reinforce individual accountability for collaborative efforts, and establish mutually reinforcing or joint strategies—because they were not applicable to the collaboration efforts needed to secure the southwest border.

Background

Roles and Responsibilities for Border Security

DHS is the federal department with primary responsibility for border security, among other things. Within DHS, CBP is the lead agency responsible for border security, including securing the 1,954-mile southwest border with Mexico at and between ports of entry. There are three law enforcement components within CBP that are jointly responsible for securing U.S. borders (see table 1).

Table 1: U.S. Customs and Border Protection's (CBP) Roles and Responsibilities for Border Security on the Southwest Border

CBP Component	Area of Responsibility	Responsible for Securing
U.S. Border Patrol	9 sectors within 4 border states	U.S. land borders between ports of entry. U.S. Border Patrol agents secure the border between ports of entry, in part by patrolling international land borders and waterways to detect and prevent the illegal trafficking of people, narcotics, and contraband into the United States.
Office of Field Operations	64 Ports of Entry in 7 field offices within 4 border states	Air, land, and sea ports of entry, including conducting passenger and cargo processing activities related to security, trade, immigration, and agricultural inspection.
Air and Marine Operations	7 branches with 11 units within 4 border states	U.S. borders in the air, marine, and land domains. Air and Marine Interdiction Agents secure the air and maritime environments along the border, in part by conducting surveillance and investigative activities to interdict smuggled narcotics and other contraband.

Source: GAO analysis of Department of Homeland Security data. I GAO-21-356

CBP participates in a variety of collaborative efforts—including task forces, joint operations, and partnerships with federal, state, and local law enforcement agencies—to secure the southwest border.[12] According to CBP officials, collaborative efforts involve sharing intelligence and other information that informs and guides the efficient use of agents and resources to conduct enforcement activities. For example, the Air and Marine Operations Center coordinates with federal, state, local, and international law enforcement agencies to detect, identify, track, and coordinate interdiction of suspect aviation and maritime activity near and at the borders. Similarly, U.S. Border Patrol collaborates with county, state, tribal, local, and other law enforcement agencies to support border security activities.

Defense Support of Civil Authorities

DOD is not the lead agency responsible for border security, but it can provide support in certain circumstances. A federal agency may submit a Request for Assistance (RFA) to obtain the support of another federal agency, including DOD, for specific agency needs. DOD can provide the requested support under general inter-agency support authorities,

[12]U.S, Border Patrol and Air and Marine Operations also provide support, upon request, to state and local law enforcement agencies. For example, U.S. Border Patrol agents may respond to requests during officer safety incidents, and Air and Marine Operations may provide air and maritime support upon request during search and rescue missions.

including the Economy Act of 1932, or more specific authorities.[13] In these instances, DOD supports the lead federal agency in the federal response.

When DOD approves a lead federal agency's RFA, it may provide capabilities and resources, including those drawn from the military services' active or reserve components or from the consenting state National Guards.[14] The source of funding and the activities that DOD supports depend in part on the status in which the Secretary of Defense or state governors activate personnel. The National Guard can operate in multiple statuses (see table 2).

[13]A RFA is a request, based on mission requirements and expressed in terms of desired outcome, formally asking DOD to provide assistance within the United States or its territories to a local, state, tribal, or other federal agency. DOD can decide to provide such requested support under, among other authorities, the Economy Act of 1932. 31 U.S.C. §§ 1535-36. Section 1535(a) permits one federal agency to place an order for goods or services from another federal agency provided that, among other things, the agency filling the order is able to provide or get by contract the ordered goods or services and the requesting agency decides that these ordered goods or services cannot be obtained as cheaply or conveniently by commercial enterprise. Additionally, under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, when state capabilities and resources are overwhelmed and the President declares an emergency or disaster, the governor of an affected state can request assistance from the federal government for major disasters or emergencies. *See* Pub. L. No. 100-707 (1988) (codified as amended at 42 U.S.C. § 5121, et seq.). DOD has not carried out any support to DHS under the Stafford Act for the RFAs within our scope.

[14]Federal law, as codified in title 10 and title 32, U.S. Code, creates distinct mechanisms for the Secretary of Defense and state authorities to call upon National Guard forces for resources in response to RFAs. *E.g.*, 10 U.S.C. § 12302; 32 U.S.C. § 502(f). Federal forces, both active and reserve, may also be provided under Title 10 authority. DOD defines support in a DSCA context as the capabilities and resources provided in response to a RFA by U.S. federal military forces, DOD civilians, DOD contract personnel, DOD component assets, and National Guard forces when they are operating in title 32 status. Joint Chiefs of Staff, Joint Pub. 3-28, *Defense Support of Civil Authorities* (Oct. 29, 2018).

Table 2: Duty Status for National Guard Personnel

Legal Authority	Description
Title 10 U.S.C.	Federally funded, under the command and control of the Secretary of Defense, subject to the authority of the President, and prohibited by federal law from conducting law enforcement functions, among other limitations.
Title 32 U.S.C.[a]	Federally funded, under the command and control of the governor of their state with the approval of the President or Secretary of Defense, and are not prohibited by federal law from participating in law enforcement activities.
State active-duty	State funded, under the command and control of the governor, and able to participate in law enforcement activities at the governor's direction, subject to applicable law.

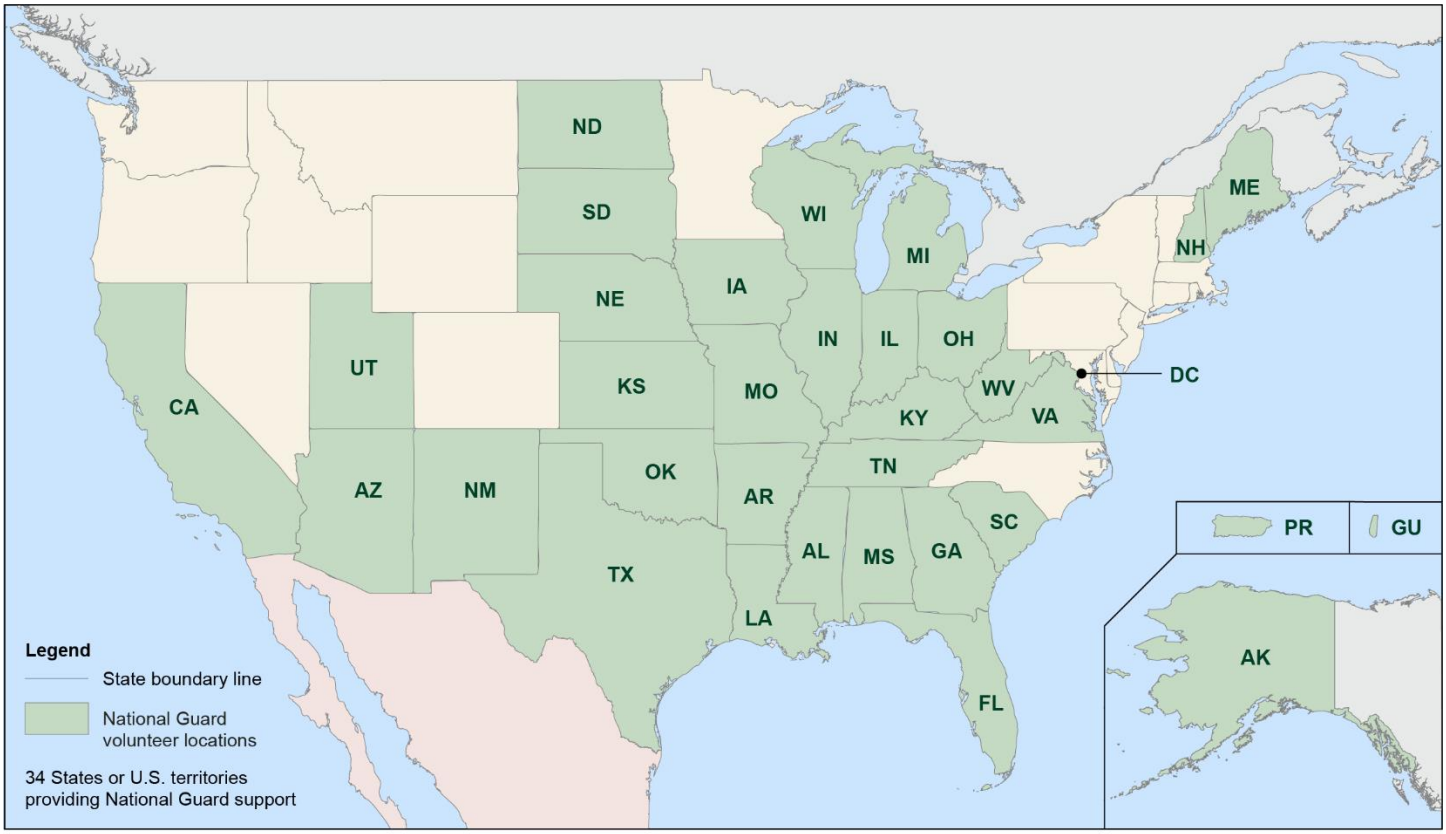
Source: GAO analysis of relevant statutes. I GAO-21-356

[a]OUSD (Policy) officials told us that National Guard personnel performing border support activities are in a section 502(f) of title 32, U.S. Code duty status. Section 502(f)(1) states that, under regulations to be prescribed by the Secretary of the Army or Secretary of the Air Force, as the case may be, a member of the National Guard may be ordered, either with or without his or her consent, to perform training or other duty in addition to the Guard monthly drill and annual training exercises required under section 502(a). Such training or other duty may include support of operations or missions undertaken by the member's unit at the request of the President or Secretary of Defense. 32 U.S.C. § 502(f)(2)(A).

DOD Support to CBP Beginning in April 2018

In accordance with presidential direction, DOD began supporting CBP in its southwest border security mission in April 2018. Specifically, DOD sent personnel from the military services' active components, and state governors—with the approval of the Secretary of Defense— activated members from their respective National Guards into a title 32, U.S. Code, duty status. The Secretary of Defense has approved the provision of DOD support through at least September 30, 2021. According to OUSD (Policy) officials, DOD in consultation and coordination with the governors of the states sending National Guard members, initially assigned 782 Guard members, who had volunteered, to support CBP's southwest border operations. Between April 2018 and August 2020, as many as 2,579 National Guard members from 34 states and territories were sent by DOD to the four border states—Texas, New Mexico, Arizona, and California—to support this CBP mission. (see fig. 1)

Figure 1: U.S. States and Territories Providing National Guard Support to the Southwest Border Security Mission (April 2018 to August 2020)



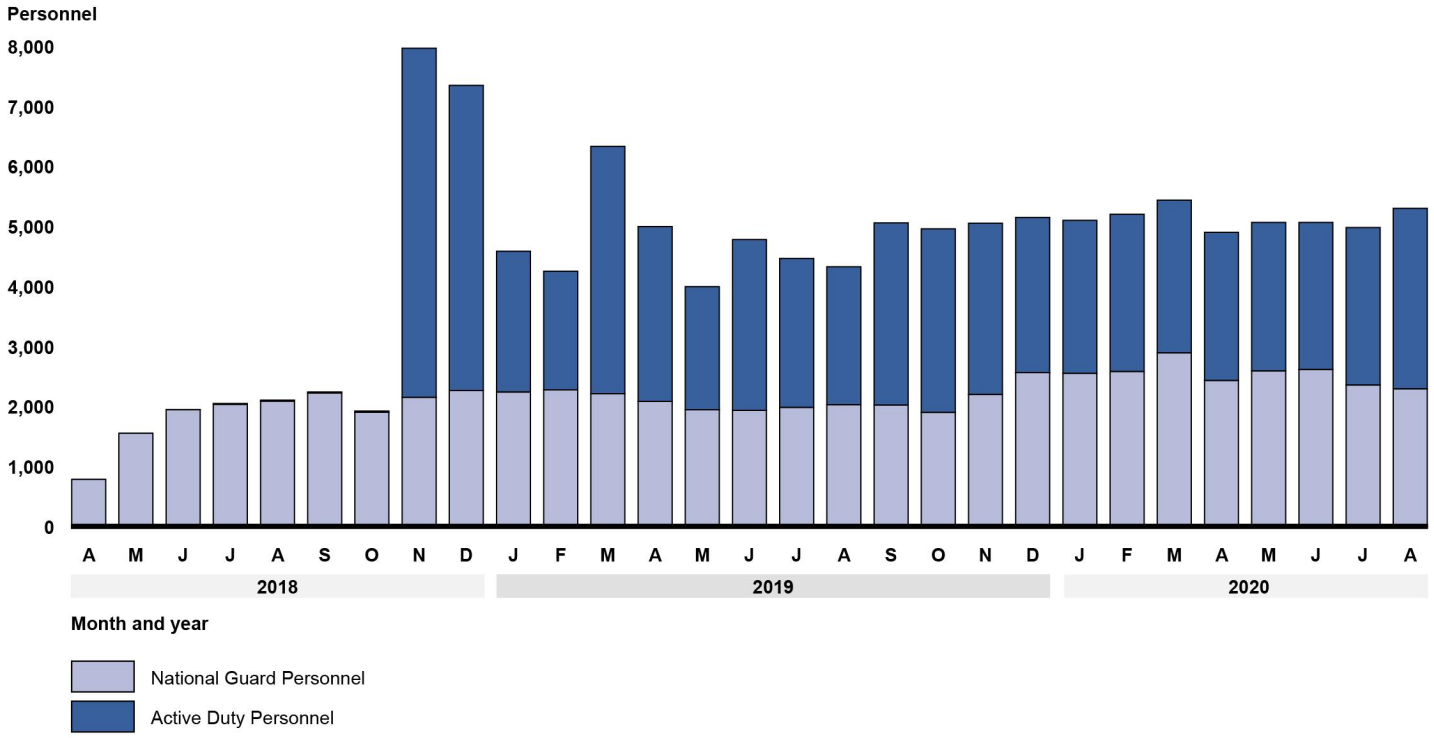
Source: GAO analysis of Department of Defense and Department of Homeland Security data. | GAO-21-356

Additionally, in November 2018, DOD sent 5,815 active component personnel to support CBP in anticipation of a substantial number of foreign nationals arriving at the southwest border. These personnel came from a variety of types of units, including an Army Infantry Brigade, a Combat Aviation Brigade, and a Marine Corps Infantry Battalion.

Figure 2 shows the volume of National Guard members and active duty personnel that DOD sent to the southwest border to support CBP between April 2018 and August 2020.[15]

[15]The number of military personnel providing assistance to help DHS secure the southwest border has fluctuated since 2018. The highest number of National Guard members providing support at the border was 2,579, in February 2020, and the highest number of active duty personnel providing support was 5,815, in November 2018.

Figure 2: Number of Military Personnel Assigned to the Southwest Border Security Mission (April 2018 to August 2020)



Source: GAO analysis of Department of Defense data. | GAO-21-356

Note: The number of personnel changes frequently because members have rotational assignments, and this figure provides a snapshot only. We derived these data from reports that the Department of Defense (DOD) provided for each month of support, yet DOD updated those reports more frequently. The monthly number of personnel does not represent unique individuals because DOD does not track this information. DOD does not have data on the cumulative number of unique individuals assigned to the border since April 2018 for the same reason.

DOD Did Not Fully Evaluate Selected DHS Requests for Assistance when Determining What Capabilities It Should Provide

In evaluating documentation associated with four decision packages that DOD developed when assessing DHS's RFAs and that provided the basis for the capabilities DOD provided during our review, we found that DOD did not fully evaluate DHS's request in accordance with DOD criteria for providing support to civil authorities, as shown in table 3. DOD fully evaluated each of the four selected RFAs and associated documentation against four of its six DSCA criteria—legality, lethality, risk, and

appropriateness. However, DOD did not fully evaluate the costs of providing the requested support or the impact these assignments could have on unit readiness.

Table 3: Department of Defense (DOD) Criteria[a] for Defense Support of Civil Authorities Determinations and GAO Assessment of DOD's Application in Four Selected Decision Packages

Criteria	Description	DOD application of DSCA criteria
Legality	compliance with laws	fully applied
Lethality	potential use of lethal force by or against DOD Forces	fully applied
Risk	safety of DOD Forces	fully applied
Appropriateness	whether providing the requested support is in the interest of the department	fully applied
Cost	source of funding and effect on the DOD budget	partially applied
Readiness	impact on the Department of Defense's ability to perform its other primary missions	partially applied

Legend: ● indicates DOD fully applied the DSCA criteria. ◐ indicates DOD partially applied the DSCA criteria.

Source: GAO Analysis of DOD Defense Support of Civil Authorities Guidance I GAO-21-356.

[a]Department of Defense Directive 3025.18, *Defense Support of Civil Authorities (DSCA)* (Dec. 29, 2010) (incorporating change 2, effective Mar. 19, 2018).

DOD Prepares Decision Packages to Evaluate DHS RFAs and Determine the Support It Will Provide

According to OUSD (Policy) officials, for each RFA, their office is responsible for preparing a decision package for the Secretary of Defense. DOD Directive 3025.18 requires that DOD evaluate all RFAs from civil authorities and qualifying entities, including CBP, for each of the criteria described in table 3.[16] According to OUSD (Policy) officials, each decision package should include input from the offices or components affected by the request, evaluate the request against the DSCA criteria, and provide recommendations from OUSD (Policy) for the Secretary to approve or disapprove the requests for capabilities.

Based in part on decision packages like the four we reviewed, the Secretary of Defense approved or disapproved the assignment of personnel to support CBP's southwest border operations.[17] Specifically, at different points in time between April 2018 and June 2020, the Secretary

[16]Department of Defense Directive 3025.18, *Defense Support of Civil Authorities (DSCA)* (Dec. 29, 2010) (incorporating change 2, effective Mar. 19, 2018).

[17]Examples of other information the Secretary of Defense may consider when approving or disapproving support include readiness impacts assessed by the Joint Staff, briefings provided to the Border Security Support Cell, and other documentation the Secretary of Defense considers relevant to the decision.

of Defense approved the assignment of capabilities to harden infrastructure at the southwest border and provide operational support, among other things. Examples of capabilities DOD provided include camera operators, checkpoint observers, motor transport operators and maintainers, planners, and air support—including light and medium rotary wing personnel and equipment.[18] The Secretary of Defense also denied requests for capabilities that were determined not to be in the department's interests to provide. For example, the Secretary denied some requests for personnel with high-level security clearances and for mobile sensitive compartmented information facilities, because the Joint Staff determined at the time of the request that providing those capabilities would negatively affect military readiness.

DOD Fully Evaluated DSCA Criteria Pertaining to Legality, Lethality, Risk, and Appropriateness in the Four Selected Decision Packages

Across the four decision packages we reviewed, DOD fully evaluated four of the DSCA criteria required in DOD Directive 3025.18—legality, lethality, risk, and appropriateness—each of which we discuss separately below.

Legality

We found, in all four of the decision packages we reviewed, that DOD had evaluated the legality of providing the requested capabilities by determining whether it had the authority to provide the support, whether there were limitations on the type of support it could provide, and whether the Secretary of Defense had the authority to waive reimbursement for providing the requested capabilities.[19]

One component of DOD's legality assessment was whether DOD had the authority to provide the requested capabilities. The DOD Office of General Counsel analyzed the laws and policy that govern the operational support DOD can provide, and the relevant authorities were cited in the decision package provided to the Secretary of Defense. The authorities DOD cited as providing the basis for supporting CBP changed across the

[18]See appendix II for a description of the missions and capabilities that DOD provided.

[19]See appendix III for a detailed description of the laws that DOD cited to provide support to CBP in the four decision packages we reviewed. We did not assess the validity or appropriateness of the authorities that DOD cited.

RFAs we reviewed, but in all cases where DOD approved the support, it had determined that it had the authority to provide the requested capabilities.

Texas National Guard RFA

In July 2019, DHS sought assistance from DOD to support certain duties that could require military personnel to participate in law enforcement activities and have direct contact with foreign nationals. According to OUSD (Policy) officials, out of an abundance of caution, the Secretary of Defense did not approve active duty personnel to provide this support. DHS coordinated with the governor of Texas to arrange for Texas National Guard members to provide it, and the Secretary of Defense approved that support to be funded and carried out in a title 32 status.

Source: GAO analysis of DOD information. I GAO-21-356

A second component of DOD's legality assessment was determining whether there were limitations on the types of support DOD could provide. For example, the 1878 Posse Comitatus Act, as amended, prohibits active duty Army and Air Force personnel from direct participation in law enforcement activities, such as search, seizure, or arrest, except in cases or under circumstances expressly authorized by the Constitution or an act of Congress.[20] Further, DOD Instruction 3025.21 states that, by policy, Posse Comitatus Act restrictions also apply to Navy and Marine Corps personnel.[21] However, the Posse Comitatus Act restrictions do not apply to National Guard personnel who are operating in a title 32, U.S. Code, duty status, including National Guard personnel supporting DHS border operations (see sidebar).[22] In the

[20]18 U.S.C. § 1385. Additionally, 10 U.S.C. § 275 requires the Secretary of Defense to prescribe such regulations as may be necessary to ensure that any activity under chapter 15 of title 10, U.S. Code, does not include or permit direct participation by a member of the Army, Navy, Air Force, or Marine Corps in a search, seizure, arrest, or other similar activity unless participation in such activity by such member is otherwise authorized by law.

[21]DOD Instruction 3025.21, *Defense Support of Civilian Law Enforcement Agencies*, Encl. 3, para. 3 (Feb. 27, 2013) (incorporating change 1, effective Feb. 8, 2019). The instruction also states that DOD policy allows for such exceptions as the Secretary of Defense may authorize in advance on a case-by-case basis.

[22]*E.g.*, National Guard Regulation 500-5/Air National Guard Instruction 10-208, *National Guard Domestic Law Enforcement Support and Mission Assurance Operations*, para. 4-3.b. (Aug. 18, 2010); Army Center for Law and Military Operations, *Domestic Operational Law: 2018 Handbook for Judge Advocates*, pp. 63, 80, 84 (September 2018).

decision packages we reviewed, DOD determined that it was generally able to provide the capabilities requested, because it was legally permitted to do so.

A third component of DOD's legality assessment was determining whether the department could provide the requested support without requiring DHS to reimburse it or had the authority to waive DHS reimbursement for the support it provided. The majority of the RFAs that DHS submitted to DOD specified that DHS would not provide funding, or reimburse DOD, for the capabilities it requested. DOD's legality assessment determined whether it could provide support on a non-reimbursable basis, and this information was provided to the Secretary of Defense as part of the RFA decision package. In the decision packages we reviewed, DOD determined that it could waive reimbursement to provide the support on a non-reimbursable basis, and the Secretary of Defense chose to do so.

Lethality

DOD evaluated lethality considerations associated with supporting CBP's southwest border operations—including the potential use of non-lethal and lethal force against, or by, military personnel for the four decision packages we reviewed. DOD evaluated threats on an ongoing basis through working groups. Additionally, DOD issued rules for the use of force by active duty personnel and, consistent with applicable state law, state governors did likewise for assigned National Guard personnel. These rules were documented in orders to execute operations and in pre-deployment training materials for both active duty and National Guard personnel.

Risk

In support of the four decision packages we reviewed, DOD evaluated risks to military personnel through U.S. Army North's threat working group prior to approving a RFA and on an ongoing basis following approval. Although this assessment was not documented in the decision packages we reviewed, we obtained documentation from training materials and operational orders which demonstrated that DOD had assessed risk as part of its efforts to evaluate DHS's RFAs.[23] The purpose of this threat

[23]U.S. Army North is the Joint Force Land Component Command responsible for command and control of all federal ground troops, including forces assigned to southwest border operations.

working group is to develop a picture of potential and emerging threats, such as potential protests against military support to CBP or breaking and entering at soldiers' hotels. Risk information is to be shared with OUSD (Policy) when it is considering DHS's RFAs and with unit commanders, as appropriate.

Joint Staff officials stated that they had developed strategies to mitigate risks so that personnel could continue to support CBP's operations. For example, OUSD (Policy) officials told us that, when considering RFAs, DOD initially mitigated risk by instructing military personnel to have only incidental contact with foreign nationals and agreed to provide support only with capabilities that were not associated with prolonged contact. DOD also provided military personnel with training that included briefings on the threat environment, force protection, and operations security to mitigate risk.[24] For example, operations security training focused on how to reduce exploitation by adversaries of sensitive but unclassified information that could be gained by observing servicemembers performing support activities. Unit commanders were also tasked with mitigating risks where possible. For example, commanders in a border state said they instructed military personnel assigned to transport foreign nationals to vary their driving routes to avoid large groups of protesters and avoid confrontation. Additionally, Air Force officials said they had increased base force protection in response to potential protests.

Appropriateness

All four of the decision packages we reviewed referenced the President's April 4, 2018 memorandum directing the Secretary of Defense to support DHS in securing the southwest border as the key factor in evaluating the appropriateness of CBP's requests.[25] OUSD (Policy) officials told us that the presidential memorandum and the February 2019 presidential proclamation declaring a national emergency at the southwest border were the basis for the department's determination of the appropriateness

[24]Operations security is a process that identifies sensitive but unclassified critical information to determine if friendly actions can be observed and exploited by adversaries (e.g., travel routes, hotel locations, social media posts, being observed in uniform, etc.).

[25]The April 2018 presidential memorandum stated, among other things, that the Secretary of Defense shall support DHS in securing the southwest border, shall request the use of National Guard personnel to assist in fulfilling this mission, and may use other authorities as appropriate and consistent with applicable law. Presidential Memorandum for the Secretary of Defense, the Attorney General, and the Secretary of Homeland Security, *Securing the Southern Border of the United States* (April 4, 2018).

of providing support in response to all of the RFAs that DOD received from CBP. [26] They noted that they went through this assessment process for each RFA the department received from CBP.

DOD Did Not Fully Evaluate DSCA Criteria Pertaining to Estimating Costs and Readiness Impacts in the Four Selected Decision Packages

The four decision packages we reviewed did not fully evaluate two of the DSCA criteria—cost and readiness, each of which we discuss separately below.

Cost

DOD estimated that it would incur nearly $1 billion in unreimbursed costs by supporting DHS's border security mission from fiscal year 2018 through fiscal year 2020. We assessed the approximately $431 million that DOD estimated it would spend in fiscal year 2019, because it was the most current estimate at the time of our review (see table 4).

[26]The President's February 15, 2019 proclamation declared that a national emergency existed at the southwest border and, because of the gravity of the emergency situation, it was necessary for the Armed Forces to provide additional support to address it. A second presidential proclamation extended the national emergency declaration to February 15, 2021. Presidential Proclamation No. 9844, *Presidential Proclamation on Declaring a National Emergency Concerning the Southern Border of the United States*, 84 Fed. Reg. 4,949 (Feb. 15, 2019); Presidential Proclamation of February 13, 2020, *Continuation of the National Emergency with Respect to the Southern Border of the United States*, 85 Fed. Reg. 8,715 (Feb. 13, 2020). On January 20, 2021, a presidential proclamation terminated this national emergency. Presidential Proclamation No. 10142, *Proclamation on the Termination of Emergency with Respect to the Southern Border of the United States and Redirection of Funds Diverted to Border Wall Construction*, 86 Fed. Reg. 7,225 (Jan. 20, 2021).

Table 4: DOD Estimates for Support to Border Security Operations, Fiscal Year 2018 – 2020, National Guard and Active Duty Military (dollars in millions)

Fiscal Year	Army National Guard	Air National Guard	Active Duty Military	Total DOD
2018	142.0	5.0	n/a	**$147.0**
2019	226.0	21.0	184.0	**$431.0**
2020	256.8	28.1	137.2	**$422.1**
Totals	**624.8**	**54.1**	**321.2**	**1,000.1**

Source: GAO analysis of DOD information. | GAO-21-356

Note: Each estimate is for the entire fiscal year and does not reflect actual obligations during that year. We report DOD obligations separately in table 5. Our assessment of the 2019 estimate against the GAO best practices for cost estimates found it is unreliable. Fiscal year 2018 and 2020 estimates are of undetermined reliability, because we did not assess them against GAO best practices for cost estimates. However, DOD officials told us they used the same process to develop cost estimates for fiscal years 2018, 2019, and 2020.

DSCA criteria for cost state that DOD will evaluate the source of funding and the effect on DOD's budget for all RFAs it receives from civil authorities and qualifying entities.[27] When we reviewed DOD's fiscal year 2019 cost estimate, we determined that DOD had identified the source of funding for providing the requested capabilities.[28] Specifically, the Secretary of Defense determined that DOD would not seek reimbursement and, according to OUSD (Policy) officials, the Secretary directed the military services to support CBP's operations using their respective service appropriations accounts. They did so primarily by using operation and maintenance appropriations.

However, DOD did not present reliable cost estimates for fiscal year 2019 that would allow the Secretary to gauge how providing support could affect the department's budget. A cost estimate is considered reliable if it substantially or fully reflects each of the four characteristics of a reliable cost estimate—that it is comprehensive, accurate, well-documented, and credible. A reliable cost estimate is critical to the success of any program

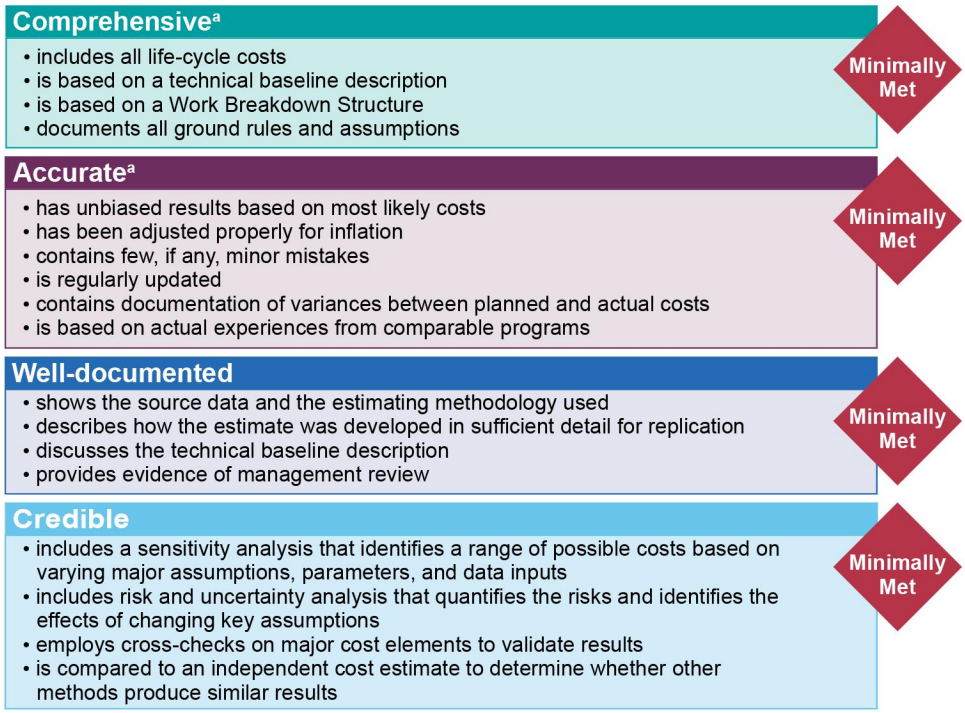
[27]See DOD Directive 3025.18.

[28]We did not assess the fiscal year 2020 estimate against GAO best practices for cost estimates because DOD did not have enough information on this estimate at the time of our review for us to complete the assessment; however, officials stated that it was developed using the same approach that was used for the 2019 estimate. We did not assess the fiscal year 2021 estimate, because the OUSD (Comptroller) had not completed the estimate before we stopped collecting documentation for this review.

and provides the basis for informed decision making, realistic budget formulation, and program resourcing, among others.

DOD's fiscal year 2019 estimate minimally met each of these four characteristics. (See figure 3 for a description of the characteristics and our assessment).[29] A minimally met rating means that DOD provided evidence that satisfied only a small portion of the characteristic.

Figure 3: GAO's Assessment of DOD's Fiscal Year 2019 Cost Estimates for CBP Border Support



Source: GAO analysis of DOD information. | GAO-21-356

Note: We consider a cost estimate to be reliable if it substantially or fully reflects each of the four characteristics—comprehensive, accurate, well-documented, and credible. If any of the characteristics is not met, minimally met, or partially met, then the cost estimate does not fully reflect the characteristics of a reliable cost estimate.

[a]We were not able to fully assess whether DOD's estimates were comprehensive or accurate because DOD did not have documentation to show the steps it took to develop estimates.

[29]The DOD fiscal year 2019 estimate was comprised of an estimate from OUSD (Comptroller) for active duty personnel and an estimate for the National Guard Bureau for operation and maintenance costs associated with personnel from the National Guard. We considered these as one DOD estimate, reflected in the scores shown in figure 3. Instances when inputs provided by OUSD (Comptroller) and National Guard varied in detail are noted below.

Although we scored each characteristic as minimally met, we were not able to fully assess two of the four characteristics, because DOD did not have documentation to support assertions made by agency officials that certain steps had been taken in developing DOD's estimates. As a result, we were unable to verify statements that could have significantly affected how we scored DOD's performance relative to these two characteristics. For example, we found that DOD minimally met standards for the *comprehensive* characteristic, in part because DOD had documented some of the assumptions underlying its cost estimates through DHS's RFAs, such as the capability to be provided and the number of personnel to be assigned. DOD officials told us they had made additional assumptions regarding key cost drivers such as unit sourcing, unit rotations, and transportation, and the National Guard Bureau provided documentation showing that it identified the states from which Guard members were assigned. However, DOD did not provide documentation of how it applied these assumptions, thereby limiting our ability to assess the comprehensive characteristic. Similarly, during our review of the *accurate* characteristic, the OUSD (Comptroller) provided documentation that it regularly updated its 2019 cost estimates and told us that these estimates were error free. However, we were unable to determine whether the estimates contained errors because, although DOD officials told us in August 2020 that they had cost models showing the estimate's cost build up, they did not produce them for our review when asked.

Well-documented: DOD's fiscal year 2019 estimate minimally met the well-documented characteristic of a reliable cost estimate. The OUSD (Comptroller) provided documentation that showed the department had used a variety of data sources to develop their estimate and the formulas used to determine calculations. However, the documentation provided to us did not show evidence that DOD had thoroughly documented the data, technical requirements, estimating methods, its calculations, and management approval of the estimate. We were unable to verify the calculations contained in the documentation provided by DOD. OUSD (Comptroller) officials stated that they used their Contingency Operations Support Tool model to develop the fiscal year 2019 cost estimate and that, in performing the calculations for the estimate, they excluded elements of the Contingency Operations Support Tool, such as rest and

recreation, which were not applicable to southwest border support.[30] However, the OUSD (Comptroller) did not have documentation showing the outputs from the model or document the underlying assumptions used to develop the estimate. In addition, National Guard Bureau officials completed their own cost estimate and provided it to the OUSD (Comptroller). The National Guard Bureau provided additional documentation, such as high-level assumptions and data sources, but the documentation does not provide detail such that an analyst unfamiliar with the estimate could recreate it, as specified in GAO best practices.

Credible: DOD's fiscal year 2019 estimate minimally met the credible characteristic of a reliable cost estimate. Although the OUSD (Comptroller) provided documentation that showed it had developed a number of different estimating scenarios, and both OUSD (Comptroller) and the National Guard Bureau identified some cost drivers for their estimates, neither office had documentation of a complete sensitivity analysis or risk and uncertainty analysis. In addition, while both OUSD (Comptroller) and National Guard Bureau officials stated that the OUSD (Comptroller) had validated the National Guard Bureau's estimates, neither organization described a process for crosschecking estimates using a different methodology to see if similar results were produced, as called for under the well-documented characteristic. Further, officials from the OUSD (Comptroller) and the National Guard Bureau stated that neither office had performed an independent cost estimate. The following summarizes our assessment against three best practices of the credible characteristic:

- **Sensitivity analysis.** OUSD (Comptroller) officials stated that they did not complete a traditional sensitivity analysis for the fiscal year 2019 cost estimate to evaluate how changes in cost drivers might affect the potential cost of supporting CBP border security operations. OUSD (Comptroller) officials stated that they had analyzed the effect of the pace of operations and transportation on the cost of support; however, these two items were not identified as cost drivers in the

[30]The Contingency Operations Support Tool calculates the cost estimates, based on unique formulas, by cost categories. The model has four major categories, including Personnel, Personnel Support, Operation and Maintenance, and Transportation. A contingency operation is a military operation that (A) is designated by the Secretary of Defense as an operation in which members of the armed forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or an opposing military force or (B) results in the call or order to, or retention of, active duty of members of the uniformed services under certain sections of title 10 or title 14, U.S. Code, or any other provision of law during a war or during a national emergency declared by the President or Congress. *See* 10 U.S.C. § 101(a)(13).

cost estimate. OUSD (Comptroller) officials said that they did not examine how changes in significant cost drivers—such as the number of National Guard personnel provided, housing solutions for military personnel, and locations from which military personnel would deploy—could affect costs. National Guard Bureau officials stated that the key variables that influence the southwest border costs are personnel strength and flight hours, and that their cost estimates included a built in sensitivity analysis. However, the analysis in the National Guard Bureau estimate did not examine changes to cost inputs independently, while holding all others constant, to better understand which input most affects the cost estimate.

- **Risk and uncertainty analysis.** Officials from both the OUSD (Comptroller) and the National Guard Bureau stated that they had not performed risk and uncertainty analyses for their fiscal year 2019 estimates. A risk analysis employs a technique to develop a distribution of total possible costs and show a range of costs. Having a range of costs around a point estimate is useful to decision makers, because it conveys the level of confidence in achieving the most likely cost and also informs them on cost, schedule, and technical risks.
- **Cross checks.** The OUSD (Comptroller) did not have documentation showing that it had performed cross-checks—using different estimating methodologies to validate results—on cost estimates for the use of active duty personnel in supporting CBP's southwest border operations. Additionally, although officials from both the OUSD (Comptroller) and the National Guard Bureau said that the OUSD (Comptroller) had validated the National Guard Bureau's estimate, neither organization had documentation showing that it had developed cross checks, as described in the GAO Cost Guide, to validate its costs. Validation of estimates through cross checks is critical to establishing the credibility of a cost estimate, because it provides assurance that alternative estimating methodologies produce similar results.

According to OUSD (Policy) and OUSD (Comptroller) officials, they prepared rough order of magnitude estimates that they believed were sufficient to inform the Secretary of Defense of the potential costs of supporting CBP. These officials said that they had developed cost estimates quickly to be responsive to DHS's RFAs. Additionally, according to these officials, DOD did not develop its estimate with the same rigor as it typically would for a contingency operation, given that the President had directed the mission and it would likely proceed regardless of cost. In 2018 and 2019, DHS submitted to DOD 30 RFAs, each of which covered a relatively short period of time and, according to OUSD

(Policy) officials, required a rapid response from the department. OUSD (Policy) and OUSD (Comptroller) officials said that this led them to use rough order of magnitude estimates to inform those decision packages. Rough order of magnitude estimates are typically developed from limited data in a short amount of time when a quick estimate is needed and few details are available. Credible cost estimates enable informed decisions about whether the program is affordable.

In July 2019, DHS improved the efficiency of the RFA process by submitting a RFA for fiscal year 2020 that covered the entire year. As a result of this change, DOD had more time to review the requests than it had during fiscal years 2018 and 2019. For example, DOD took over a month to respond to DHS's fiscal year 2020 RFA and over 4 months to respond to DHS's fiscal year 2021 RFA. However, DOD officials told us that, despite having more time to develop credible costs estimates, they continued to use rough order of magnitude estimates in assessing the fiscal year 2020 RFA.

Having reliable cost estimates would better position the OUSD (Comptroller) to assess how this support would affect DOD's budget. The limitations we identified in DOD's fiscal year 2019 cost estimate may also apply to the estimates for fiscal years 2020 and 2021, because OUSD (Comptroller) officials said the department used the same methodology when developing those estimates. Until DOD revises its cost estimation approach to improve the completeness of its documentation and the credibility of its estimates, it will be unable to make fully informed assessments of the potential impact of the RFAs submitted by DHS on its budget.

Readiness

According to DOD DSCA guidance, DOD should evaluate the RFAs it receives from civil authorities and qualifying entities for their possible impacts on DOD's ability to perform its other primary missions.[31] The unclassified summary of the 2018 National Defense Strategy states that DOD's enduring mission is to provide combat-credible military forces needed to deter war and protect the security of the United States.[32] DOD seeks to do this, in part, by rebuilding military readiness as it builds a

[31]DOD Directive 3025.18.

[32]Department of Defense, *Summary of the 2018 National Defense Strategy of the United States of America: Sharpening the American Military's Competitive Edge* (Jan. 19, 2018).

more lethal joint force. We previously reported on the challenges the military services face in rebuilding readiness. In 2016, we identified fundamental challenges DOD faced as a result of increased demand for forces that exceeded what the services were able to supply. DOD has undertaken efforts to better manage the demands placed on the force. However, implementation and oversight of department-wide readiness rebuilding efforts did not fully include key elements of sound planning, which posed a risk given the continued high pace of operations and many competing priorities.[33] DOD continues to experience readiness rebuilding challenges. In 2019, we reported that the Army faces challenges in staffing its evolving force structure, repairing and modernizing its equipment, and training its forces for potential large-scale conflicts.[34]

When evaluating the four DHS RFAs we reviewed, DOD assessed readiness impacts in three ways: (1) an initial assessment by department-level staff on the expected impact of the deployment to military readiness and potential mitigation of those impacts; (2) a unit-level readiness assessment completed through the department's Global Force Management process after the Secretary of Defense approved DHS's RFA; and (3) Joint Staff monitoring of readiness impacts resulting from prior deployments to the southwest border.[35]

- **Department-level readiness assessment.** In two of the four decision packages we reviewed, DOD determined that it could support approved capabilities with manageable impacts to readiness, and the other decision packages did not explicitly document an assessment of readiness impacts. OUSD (Policy) officials told us that the Joint Staff analyzes each RFA to determine whether the use of DOD personnel to perform a requested mission is appropriate and will impact military readiness. Those officials noted that this evaluation is supposed to be provided to the Secretary of Defense in the decision package to

[33]GAO, *Military Readiness: DOD's Readiness Rebuilding Efforts May Be at Risk without a Comprehensive Plan,* GAO-16-841 (Washington, D.C.: Sept. 7, 2016).

[34]GAO, *Army Readiness: Progress and Challenges in Rebuilding Personnel, Equipping, and Training,* GAO-19-367T (Washington, D.C.: Feb. 6, 2019).

[35]According to DOD guidance, Global Force Management is a process that aligns force apportionment, assignment, and allocation methodologies in support of the National Defense Strategy and Joint Force availability requirements and provides senior decision makers with a vehicle to quickly and accurately assess the impact and risk of proposed allocation, assignment, and apportionment changes. Chairman of the Joint Chiefs of Staff Guide 3130, *Adaptive Planning and Execution Overview and Policy Framework* (Mar. 5, 2019).

inform whether DOD will support DHS's RFA. OUSD (Policy) officials also said that the department only supported those missions where readiness impacts were manageable. DOD has not defined what it considers to be a manageable impact to readiness. Joint Staff officials told us that the readiness impact of providing support to CBP border operations was manageable, because the number of personnel involved was small and there were sufficient numbers of ready units to enable DOD to support its other global force requirements. Additionally, OUSD (Policy) officials noted that the Secretary of Defense had directed the services to deprioritize units for the southwest border mission if they were preparing to deploy overseas or for large-scale training events. DOD's readiness determination is also based on an assessment of ways that the department could mitigate readiness impacts should it provide the requested capability. For example, officials from the military services told us that during recent deployments, they mitigated readiness impacts by shortening unit rotations and by sourcing units that had just returned from overseas deployments or completed collective training events. State National Guard officials stated that allowing National Guard members to return to their home units for required training during border assignments also mitigated readiness impacts.

- **Global Force Management.** According to OUSD (Policy) officials, the Secretary receives a unit-level readiness assessment through the Global Force Management process after approving DHS's RFA. For example, when assessing the mission assignments associated with DHS's approved RFAs, U.S. Northern Command conducts a mission analysis to determine whether it has the capabilities needed to support DHS's requirements. If it does not have the needed capabilities, it submits a request for forces to the Joint Staff, which evaluates U.S. Northern Command's requests for forces and advises the Secretary of Defense on the specific capabilities available to meet U.S. Northern Command's validated mission requirements. Joint Staff and OUSD (Policy) officials said that this process provides the Secretary of Defense with the information needed to make risk-informed decisions that account for impacts to unit readiness and competing requirements. They told us that based on this process the Secretary of Defense has the opportunity to deny the assignment of capabilities after having already approved a RFA. Depending on the urgency of the RFA, this process can happen within hours or several weeks of the Secretary of Defense approving a RFA.
- **Joint Staff Monitoring.** The Joint Staff sought to quantify readiness recovery time frames to inform future RFAs by monitoring unit readiness levels and evaluating readiness recovery times for units

assigned to the southwest border mission. All units are to report monthly in the Defense Readiness Reporting System-Enterprise through their services, providing ratings that reflect the status of their resources measured against the resources required to undertake the wartime missions for which they are organized or designed. Units are to submit reports while they are deployed and include in their reports information on improvement or decrement of the unit based on mission essential tasks.[36] Joint Staff officials said that a unit performing an assigned mission, such as a DSCA mission, may not perform and report against all of its mission essential tasks. To supplement the monthly readiness reports and generate readiness data that are more specific to southwest border assignments, the Joint Staff issued a general administrative memo in March 2019 tasking supporting units to include information in the commander's comments section of the Defense Readiness Reporting System-Enterprise on readiness impacts resulting from the mission. The memo directs commanders to report (1) the capabilities provided and the portion of their unit affected; (2) the overall impact of support operations on the unit's ability to conduct its designed/core mission; (3) the impact to the core mission essential task list; (4) training opportunities cancelled or missed; (5) start and anticipated stop dates of support; (6) a plan for readiness recovery or mitigation; and (7) their anticipated readiness rating 90 and 180 days after deployment. Both active duty and National Guard units are subject to these reporting requirements. Since April 2019, Joint Staff officials have completed four readiness briefings, which officials stated they presented to the Border Security Support Cell, analyzing readiness data from units affected by southwest border operations. These analyses highlight impacts at the company level to the Army's, Army National Guard's, and U.S. Marine Corps' ability to complete their warfighting missions. These analyses indicated that separating units in order to assign a portion of them to the southwest border mission was a consistent trend in degrading readiness ratings. The additional results of these analyses, including readiness recovery time frames, are classified; therefore, we will not address them in this report.

DOD officials have taken some steps to assess how providing the capabilities in DHS's RFAs could affect readiness and have provided

[36]A mission is a task or a series of tasks with a purpose. According to DOD guidance, mission essential tasks are tasks, based on mission analysis and approved by the commander, that are necessary, indispensable, or critical to the success of a mission. Data in the Defense Readiness Reporting System are based on commanders' assessments of their organizations' capabilities to carry out their missions and mission essential tasks.

some information to the Secretary of Defense to help inform decisions about whether to support requests and at what level. For example, we identified an instance in which the Joint Staff was concerned about the possibility of readiness impacts from detention support activities. During fiscal year 2019, the Secretary of Defense, with the concurrence of the Governor of Texas, approved approximately 750 National Guard personnel to provide detention support at temporary holding facilities in Texas.[37] Additionally, DOD assigned active duty personnel to border patrol stations and processing centers to provide operational support, which included providing welfare checks, distributing food, and driving trucks and vans (see fig. 4).[38] In September 2019, the Secretary of Defense discontinued this mission after determining, with input from the Joint Staff, that personnel were not performing military functions and that continued support for the mission would negatively affect military readiness and morale.[39]

[37]The Secretary of Defense, with the concurrence of the Governor of Texas, approved an extension of supplemental holding and supplemental port of entry support provided by Texas National Guard personnel in a title 32, U.S. Code, duty status through November 15, 2019.

[38]In April 2019, DHS requested and DOD provided high-capacity transportation driver and operational support to CBP, and the Secretary of Defense temporarily waived DOD's usual practice of allowing military personnel to have only incidental contact with foreign nationals. Support included military personnel driving buses and vans, conducting welfare checks, and distributing meals to foreign nationals held by CBP.

[39]To allow CBP to transition to contracted support, the Secretary approved transitional support for high-capacity bus and van drivers through November 15, 2019.

Figure 4: Examples of Detention Support Provided by DOD in the Rio Grande Valley Border Sector

National Guard provides detention support for U.S. Border Patrol – Rio Grande Valley Sector, Texas; Donna Facility, Texas; August 2019

Source: U.S. Border Patrol. | GAO-21-356

DOD's analyses did not always identify potential unit-level readiness issues prior to the Secretary of Defense approving the DHS RFA. We found examples where, by providing certain capabilities to the southwest border, some unit-level impacts occurred that potentially degraded readiness for the unit's primary missions. However, this information was not provided to the Secretary of Defense in the four decision packages we reviewed. Specifically:

- **Air support.** DOD provided a battalion of UH-60M Blackhawk helicopters from an active duty Army Combat Aviation Brigade. According to military personnel that we interviewed, the Blackhawk battalion experienced readiness impacts to both collective and individual training. However, these impacts were not identified as potential issues in DOD's decision package. Specifically, according to military personnel, the battalion lost a training slot at the National Training Center, a battalion-level large-scale training opportunity that enables units to gain proficiency in unit-level mission essential tasks. They also said that the pilots experienced challenges completing individual training requirements such as night flying and multi-helicopter flying, as well as insertion and extraction exercises, among others.
- **Detection and monitoring support.** DOD also sourced a Marine Corps battalion, in addition to an Army Infantry Brigade Combat Team, to provide support in California. Officials from both DOD and CBP told us that they experienced challenges as a result. In

particular, Marine commanders noted that after being deployed, they experienced challenges in managing readiness. To mitigate those readiness impacts and prevent readiness degradation, Marine commanders split the battalion and rotated personnel every 30 days. CBP officials noted that the Marine rotation schedule reduced the effectiveness of these personnel.

- **Installation support.** Air Force officials told us that a unit providing support at an installation near the border had one training exercise cancelled and another training exercise delayed during the unit's assignment. These disruptions created additional delays in planning efforts for future exercises.

Officials told us that these unit-level impacts were not identified at the time that the Secretary of Defense decided whether to provide the support requested by DHS, because the department completes this type of readiness assessment when selecting units through the global force management process. In fiscal years 2019 and 2020, unit selection occurred after the Secretary of Defense had agreed to provide capabilities requested in DHS's RFAs. As a result, when making the decision about whether to provide the requested support during those years, the Secretary of Defense had limited information about how providing the requested capabilities would affect readiness. In at least one case, this might have contributed to DOD not providing the level of support approved, a source of frustration for DHS officials. Specifically, DHS officials told us that, in fiscal year 2020, DOD did not provide the level of personnel and flight hours approved by the Secretary of Defense. DOD officials confirmed that the department made adjustments because it did not have sufficient ready units to provide the level of support approved by the Secretary in September 2019 for DHS's fiscal year 2020 RFA.

According to OUSD (Policy) and Joint Staff officials, DOD was able to assess readiness impacts at the unit level when evaluating DHS's fiscal year 2021 RFA prior to the Secretary's approval, because the department received the RFA from DHS well before the beginning of fiscal year 2021. Officials said that for the fiscal year 2021 RFA, the Joint Staff asked the military services to identify potential units that could be deployed in support of the RFA should the Secretary of Defense agree to provide the requested capabilities. They also said that the services did an initial assessment of the units available to support the southwest border mission and identified the potential effect on military readiness of using these units. According to these officials, this information was provided to the Secretary of Defense at nearly the same time as the decision

package providing more complete information to inform the Secretary's decision.

Officials told us that although DOD had provided more robust readiness information to the Secretary of Defense as part of its review of the fiscal year 2021 RFA, this change was specific to that fiscal year and may not be implemented in future years. Assuming that DHS continues to submit its RFAs well in advance of when assistance is needed and the department continues this practice, the Secretary could more fully evaluate the unit-level readiness impacts of supporting DHS. Specifically, by providing the Secretary of Defense with information on unit-specific readiness impacts, the department would better enable the Secretary to make a fully informed decision on whether to provide the capabilities requested by DHS and the implications of providing that support on DOD's ability to conduct its other primary missions.

DOD Has Not Reported to Congress Its Full Cost for Supporting CBP's Southwest Border Security Operations

Since fiscal year 2018, DOD has obligated at least $841 million for border security operations. DOD has two statutory reporting requirements; however, it has not reported timely information to Congress, because one of these reports was due on March 31, 2020, and DOD had not submitted it at the time of our review. We also found that DOD has not internally tracked some costs associated with border support activities.

DOD Obligated at Least $841 Million for Border Security Operations since Fiscal Year 2018

Our analysis of DOD obligations data shows that DOD obligated at least $841 million from fiscal year 2018 through May 2020 to support CBP's

southwest border operations.[40] These obligations included the cost of support provided to CBP under DSCA and did not include pay and benefits for active duty military personnel. OUSD (Policy) and OUSD (Comptroller) officials told us that although they are incurring obligations for active duty pay and benefits, consistent with DOD's regular practice, they have not reported these obligations. DOD does not report sunk costs for DSCA mission assignments performed by active duty forces, because DOD would incur these costs regardless of mission, according to OUSD (Comptroller) officials. In addition, DOD joint doctrine notes that these obligations are not generally reimbursable when DOD provides DSCA.[41] Of the $841 million, the National Guard obligated at least $606 million from the Army and Air Force operation and maintenance and personnel appropriations accounts.[42] The Army, Marine Corps, and Air Force collectively obligated at least $234 million from their operations and maintenance appropriations accounts (see table 5).

[40]This determination was based on our analysis of DOD's internal flash reports and existing reports to Congress on DOD amounts obligated to support CBP's border security operations; however, some of the obligations that the National Guard Bureau reported to us were not supported by documentation, and their reliability is undetermined. We are reporting these obligations to provide a baseline for the amount that DOD spent supporting DHS within the scope of our review. An obligation is a definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States. GAO, *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP, p. 70 (September 2005).

[41]Joint Chiefs of Staff, Joint Pub. 3-28, *Defense Support of Civil Authorities* (Oct. 29, 2018).

[42]Although the National Guard Bureau obligated funding from these accounts, these accounts received some reimbursement through a combination of transfers and reprogramming actions.

Table 5: Department of Defense (DOD) Obligations for Southwest Border Security Operations, Fiscal Year 2018 through May 31, 2020 (in millions of dollars; rounded)

n/a	n/a	Fiscal Year			n/a
Category	**Appropriation Account**	2018	2019	2020	**Total**
National Guard	**n/a**	**103.00**	**282.55**	**220.83**	**606.38**
National Guard: Army National Guard	Army Operation & Maintenance	18.00	32.24	29.94	**80.18**
National Guard: Army National Guard	Army Personnel	80.00	228.75	169.23	**477.98**
National Guard: Air National Guard	Air Force Operation & Maintenance	1.00	0.47	0.54	**2.01**
National Guard: Air National Guard	Air Force Personnel	4.00	21.10	21.13	**46.23**
Active Duty	**n/a**	**n/a**	**104.72**	**130.08[a]**	**234.80**
Active Duty: Army	Operation & Maintenance		78.10	78.00	**156.10**
Active Duty: Army	Personnel				
Active Duty: Air Force	Operation & Maintenance		13.24	1.61	**14.85**
Active Duty: Air Force	Personnel		0.05		**0.05**
Active Duty: Marine Corps	Operation & Maintenance		13.33	50.47	**63.80**
Active Duty: Marine Corps	Personnel				
Defense Agencies	**n/a**		**0.19**		**0.19**
Defense Agencies: U.S. Transportation Command	Operation & Maintenance		0.15		**0.15**
Defense Agencies: Defense Logistics Agency	Defense Working Capital Funds		0.04		**0.04**
Total	**n/a**	**103**	**387.46**	**350.91**	**841.37**

Source: GAO analysis of DOD information. | GAO-21-356

Note: While DOD estimated the cost of support for the duration of Fiscal Year 2020, as reported in table 4, the obligation amounts in table 5 are from fiscal year 2018 through May 31, 2020. A dash (-) indicates that DOD did not obligate an amount in that appropriation account in that fiscal year.

[a]Fiscal Year 2020 active duty obligations are as of May 31, 2020.

These amounts were obligated to provide border support to CBP and were not reimbursed by DHS, because the Secretary of Defense either provided the support on a non-reimbursable basis or waived reimbursement, where appropriate, for these costs using authority under

section 277 of title 10, U.S. Code.[43] The operations and maintenance costs of the Army National Guard and Air National Guard include flight hours, vehicle rentals, fuel, and lodging in support of DHS. Similarly, the operations and maintenance costs for active duty forces of the Army, Air Force, and Marine Corps include travel costs, equipment transport, and flight hours.

DOD Has Not Reported Timely Cost Information to Congress or Clarified Guidance to Enhance Reporting of Relevant Cost Information

We found that DOD has not reported timely information on the costs it has incurred supporting CBP's border security operations. In addition, current OUSD (Comptroller) guidance does not clarify which associated costs should be tracked internally as border support activity costs, limiting the border support information available for DOD to report. DOD is required to report annually through the Section 1014 Report on, among other things, the cost of any DOD activities provided in response to RFAs from DHS. Additionally, federal financial accounting standards state that reliable and timely information on the full cost of federal programs should be reported on a regular basis to Congress and federal executives to aid them in making decisions about allocating federal resources and evaluating program performance.[44]

DOD Is Required to Submit Two Reports to Congress on the Cost of Providing Support to DHS Southwest Border Operations

Two statutes require DOD to report to Congress on certain activities and costs associated with providing military support to DHS's border security

[43]10 U.S.C. § 277. Section 277 states that, under certain circumstances, the Secretary of Defense may waive reimbursement for support DOD provides to a civilian law enforcement agency under chapter 15 of title 10, U.S code, or section 502(f) of title 32. Specifically, section 277(c) states that the Secretary may waive the reimbursement requirement if the support (1) is provided in the normal course of military training or operations or (2) results in a benefit to the element of DOD or personnel of the National Guard providing the support that is substantially equivalent to that which would otherwise be obtained from military operations or training.

[44]Federal Accounting Standards Advisory Board, *Statement of Federal Financial Accounting Standards 4: Managerial Cost Accounting Standards and Concepts*, Version 18 (June 30, 2019).

operations.[45] Both statutes require DOD to report on the costs of certain types of assistance it provides to support DHS's border security mission, but each has different information requirements and reporting frequency (see table 6).

[45]National Defense Authorization Act for Fiscal Year 2017, Pub. L. No. 114-328, § 1014 (2016) (attached, as amended, as a note to 10 U.S.C. § 271, "Enhancement of Information Sharing and Coordination of Military Training Between Department of Homeland Security Relating to Civilian Law Enforcement Activities in Proximity to the International Borders and Department of Defense"); National Defense Authorization Act for Fiscal Year 2016, Pub. L. No. 114-92, § 1059 (2015). In this report, we refer to reports DOD submits pursuant to section 1014 of Public Law 114-328 as "Section 1014 Reports" and reports DOD submits pursuant to section 1059 of Public Law 114-92 as "Section 1059 Reports." DOD is required to submit Section 1014 Reports annually until the requirement terminates on December 31, 2022 and Section 1059 Reports at the end of every 3-month period during which assistance is provided under section 1059(a). Both reports are to be submitted to the congressional defense committees, the House Homeland Security Committee, and the Senate Homeland Security and Governmental Affairs Committee. Pub. L. No. 114-328, § 1014(d)(1)(A); Pub. L. No. 114-92, § 1059(f). Section 1059(a) states that the Secretary of Defense may provide assistance to CBP for purposes of increasing ongoing efforts to secure the southern land border of the United States. Types of assistance provided under §1059(a) may include (1) deployment of members and units of the regular and reserve components of the Armed Forces to the southern land border of the United States; (2) deployment of manned aircraft, unmanned aerial surveillance systems, and ground-based surveillance systems to support continuous surveillance of the southern land border of the United States; and (3) intelligence analysis support. Pub. L. No. 114-92, § 1059(c).

Table 6: Statutory Requirements for DOD to Report on Support Provided to CBP Border Security Operations

Requirement	Time Frame	Description
Section 1014 Report	Previous Fiscal Year (Due annually on March 31st)[a]	A report on any assistance provided by DOD to DHS's border security mission at the international borders of the United States, to include the following elements: 1. a description of the military training and operational activities of each military component leveraged to support the border security mission of DHS at the southern border, pursuant to section 271 of title 10, U.S. Code,[b] including the DHS information need that was supported, the military training or operational activity leveraged to provide support, the duration of support, and the cost of support; 2. a description of any DOD activities provided in response to a RFA from DHS; including the stated rational of DHS for requesting assistance from DOD, the capability provided by DOD, the duration of assistance provided by the capability, the statutory authority under which assistance was provided, the cost of assistance provided, whether DOD was reimbursed by DHS for the assistance provided, and, where DOD was not reimbursed, the justification for the non-reimbursement; 3. a description of any DOD excess property provided to CBP; 4. the status of the implementation of this section; and 5. a description of any other activity the Secretary of Defense determines relevant.
Section 1059 Report	At the end of every 3-month period during which section 1059 assistance is provided	1. a description of the assistance provided; 2. a description of the sources and amounts of funds used to provide such assistance; 3. a description of the amounts obligated to provide such assistance; and 4. an assessment of the efficacy and cost-effectiveness of such assistance in support of DHS's objectives and strategy to address the challenges on the southern land border of the United States and recommendations, if any, to enhance the effectiveness of such assistance.

Source: GAO presentation of P.L. 114-328, §1014 (as amended) and P.L. 114-92, §1059. I GAO-21-356

[a]This requirement expires on Dec. 31, 2022.

[b]10 U.S.C. § 271, "Use of information collected during military operations," states that (a) the Secretary of Defense may, in accordance with other applicable law, provide to Federal, State, or local civilian law enforcement officials any information collected during the normal course of military training or operations that may be relevant to a violation of any Federal or State law within the jurisdiction of such officials. (b) The needs of civilian law enforcement officials for information shall, to the maximum extent practicable, be taken into account in the planning and execution of military training or operations. (c) The Secretary of Defense shall ensure, to the extent consistent with national security, that intelligence information held by DOD and relevant to drug interdiction or other civilian law enforcement matters is provided promptly to appropriate civilian law enforcement officials.

The Section 1059 Report includes costs associated with assistance provided by the Secretary of Defense to CBP for purposes of increasing ongoing efforts to secure the southern land border of the United States and omits costs that DOD incurs providing assistance under other

statutes.[46] Since it began supporting DHS in 2018, DOD has submitted to Congress the fiscal year 2018 Section 1014 Report as well as five separate Section 1059 Reports, each covering a 3 month period.

When we compared DOD's Section 1014 Report for fiscal year 2018 and the Section 1059 Reports for fiscal years 2018 and 2019 with DOD's internal data, we found that DOD had not reported to Congress all of the costs it tracked internally associated with supporting DHS's southwest border security operations. For example, DOD's Section 1014 and Section 1059 Reports to Congress between November 2018 and November 2019 indicate that it obligated approximately $234 million for supporting DHS in fiscal years 2018 and 2019 combined. However, our review of internal DOD obligations data found that DOD obligated approximately $490 million during the same period, as shown in table 5. Therefore, DOD did not report approximately $256 million in obligations for fiscal years 2018 and 2019.[47]

Officials from OUSD (Policy) and the OUSD (Comptroller) told us that this discrepancy was due, in part, to the department not yet having submitted the Section 1014 Report for fiscal year 2019. The Section 1014 Report includes costs associated with support provided by DOD to DHS for military training leveraged to support DHS's border security mission and DOD activities provided in response to a RFA from DHS, among other required information. In the Section 1014 Report for fiscal year 2018, which it submitted to Congress in 2019, DOD indicated that it had obligated approximately $103 million providing support in response to five RFAs requesting detection and monitoring support.[48] However, DOD

[46]*See* National Defense Authorization Act for Fiscal Year 2016, Pub. L. No. 114-92, § 1059(a) (2015). The other statutes DOD cited to provide support to CBP in the four decision packages we reviewed are listed in appendix III.

[47]DOD obligated over $841 million in National Guard and active duty support from fiscal year 2018 through May 31, 2020, of which approximately $490 million was obligated in fiscal years 2018 and 2019.

[48]According to the report, in fiscal year 2018 DOD approved five RFAs pursuant to section 274 of title 10, U.S. Code, and provided support using National Guard personnel, with the consent of their respective state governors, in title 32 duty status. Section 274 states that the Secretary of Defense may, upon request from the head of a federal law enforcement agency, make DOD personnel available to operate equipment with respect to, among other things, a criminal violation of certain provisions of law, for purposes including (a) detection, monitoring, and communication of the movement of air and sea traffic; (b) detection, monitoring, and communication of the movement of surface traffic outside of the geographic boundary of the United States, and within the United States not to exceed 25 miles outside of the boundary, if the initial detection occurred outside of the boundary; and (c) aerial reconnaissance. 10 U.S.C. § 274(b).

officials stated that they had missed the March 31, 2020 deadline for the fiscal year 2019 report because they were not initially aware that the National Defense Authorization Act for Fiscal Year 2020 extended the reporting requirement. DOD had not yet sent the Section 1014 Report for fiscal year 2019 to Congress as of December 2020. As a result, DOD did not provide timely information to Congress regarding the obligations it had incurred supporting DHS on the southwest border during the previous fiscal year and did not report approximately $256 million in obligations for fiscal years 2018 and 2019.

DOD Is Not Internally Tracking Relevant Costs Associated with the Southwest Border Mission

We also found that DOD did not internally track relevant costs associated with the southwest border support mission in its internal reports, limiting the information that it could provide to Congress. DOD did not track these costs because the OUSD (Comptroller')s guidance did not clearly identify what costs DOD's components should track. In October 2018, the OUSD (Comptroller) issued guidance tasking the military services and the National Guard Bureau with tracking and reporting in internal weekly flash reports all associated costs and personnel for supporting CBP's security mission.[49] However, this guidance did not define the associated costs. Therefore, decisions about what costs to track were left up to the services and individuals entering information into the services' financial accounting systems. We found that costs did not include (1) support provided by DOD installations, (2) support provided by the U.S. Army Corps of Engineers for border barrier construction, and (3) the cost of benefits, including potential reimbursement for assignment-related expenses, provided to National Guard personnel assigned to the border support mission.

- **DOD installation support.** DOD did not track as related to the southwest border security mission those costs incurred by the installations that the Secretary of Defense approved to provide support to military personnel assisting CBP on the southwest border. According to Army North officials, the Secretary of Defense approved 15 installations to provide support to military

[49]Office of the Under Secretary of Defense (Comptroller) Memorandum, *Reporting Requirements for the Department of Defense Support Assistance to the U.S. Customs and Border Protection Security Mission* (Oct. 30, 2018).

personnel assigned to support CBP.[50] DOD did not report costs associated with installation support to Congress, however, because OUSD (Comptroller) guidance did not explicitly identify costs, such as installation support, that the services needed to track. DOD considers installation costs as sunk costs to be absorbed by the installation, regardless of mission, according to officials. However, we found that some of these costs would not have been incurred in the absence of CBP's border security mission. For example, Air Force officials told us that in November 2018, approximately 600 active duty military personnel set up tents at Davis-Monthan Air Force Base for personnel assigned to the CBP border security mission, an activity that would not have occurred if DOD were not supporting CBP. Davis-Monthan provided approximately $10.5 million in base support to the Army in fiscal year 2019 that included providing tents, latrines, meal services, fuel, personnel transportation, equipment to offload supplies, cargo processing, and increased force protection in response to potential protests. Officials at the Air Force installation stated that the cost associated with this support, such as the use of installation manpower or equipment, was not tracked or accounted for except in informal situational reports to Air Force Higher Headquarters. As of April 2020, officials said they expected to provide another $10 million in support before the end of fiscal year 2020.

- **Border barrier construction oversight costs.** DOD did not track as border support activity costs the cost of the U.S. Army Corps of Engineers' support for construction requested by DHS. In February 2019, DHS sent a RFA asking for the installation of additional physical barriers and road construction in multiple border sectors. Army Corps of Engineers officials stated that in order to manage and oversee border barrier construction work they had established a provisional office in Phoenix, Arizona with approximately 155 DOD full-time equivalent personnel. The Army Corps of Engineers estimated it would need $47.4 million from the fiscal year 2020 Counter Narcotics Support budget activity to offset these oversight and management costs for some fiscal year

[50]Installation support may include, but is not limited to, providing general supply and maintenance, transportation, contracting, communications, reception and pre-deployment training, medical support, and other life support services, such as food service and billeting.

2019 projects.[51] For example, according to DOD officials, by July 2020, DOD had transferred under its special and general transfer authorities for section 284 or redirected under section 2808 of title 10, U.S. Code, a total of $9.9 billion in fiscal year 2019 and 2020 amounts for border barrier construction.[52] Army Corps of Engineers officials told us that approximately five percent of these transferred or redirected amounts ($495 million) would be used to oversee and manage border barrier construction. According to OUSD (Policy) officials, the OUSD (Comptroller) did not track these transferred or redirected amounts as border support activity costs, because DOD does not consider these projects to incur costs associated with supporting CBP's border security missions. However, DOD incurred these costs through a RFA that was comparable to others for which it is reporting cost data. These officials told us DOD may include costs associated with border barrier construction projects supported by some of these transferred or redirected amounts in the Section 1014 Report for fiscal year 2019 and may also do so in future fiscal year reports, but that report was at least 9 months late and was incomplete as of December 2020.

- **National Guard personnel benefits.** DOD did not track as border support activity costs those costs associated with near-term benefits for National Guard personnel providing support to CBP. Officials from the National Guard Bureau and a supporting state told us that National Guard personnel were told they would be required to personally pay expenses for certain items associated with their assignments, including (1) travel to and from required

[51]USACE initially estimated it would need up to $90 million from DOD's Drug Interdiction and Counter Drug Budget Activity, Defense for oversight of fiscal year 2019 section 284, title 10, U.S. Code, contracts during fiscal year 2020. Under section 284, the Secretary of Defense may provide support for the counterdrug activities or activities to counter transnational organized crime of any other federal department or eligible law enforcement agency, including for the purposes of constructing roads, fences, and installation of lighting to block drug smuggling corridors across international boundaries of the United States. 10 U.S.C. § 284(a), (b)(7).

[52]This total includes (1) $6.3 billion in fiscal year 2019 and 2020 amounts DOD transferred under its special and general transfer authorities for section 284 construction and (2) $3.6 billion in fiscal year 2019 amounts DOD redirected pursuant to section 2808 of title 10, U.S. Code. Section 2808 states that the Secretary of Defense, in the event of a declaration of war or the declaration by the President of a national emergency in accordance with the National Emergencies Act (50 U.S.C. § 1601 et seq.) that requires use of the armed forces, may authorize the secretaries of the military departments to undertake military construction projects not otherwise authorized by law that are necessary to support such use of the armed forces. 10 U.S.C. § 2808(a).

training not associated with the border mission, (2) lodging over the weekend if they leave their post for required training during the assignment, and (3) in one instance, civilian uniforms to wear while on duty.

DOD has revisited some of these decisions. In December 2019, the Secretary of Defense determined that National Guard personnel in a title 32, U.S. Code duty status supporting DHS activities to secure the southwest border were eligible for certain benefits and directed the Under Secretary of Defense for Personnel and Readiness to provide an analysis of any other benefits or entitlements resulting from this determination.[53] Subsequently, in a May 2020 memorandum, the Under Secretary of Defense for Personnel and Readiness provided an analysis of the benefits to which these National Guard personnel might be entitled and implementation guidance.[54] DOD was not tracking these costs to include in reports to Congress, because these costs were not explicitly identified in OUSD (Comptroller) guidance as associated costs and, as of August 2020, DOD had not yet determined the magnitude of these costs or whether to reimburse individual National Guard members.

In December 2019, Congress indicated continued interest in reviewing the costs DOD incurs supporting DHS's border security operations by

[53]Secretary of Defense Memorandum, *National Guard Members Supporting the Southwest Border Security Mission in a Title 32 Status* (Dec. 12, 2019). Specifically, the memorandum stated that members of the National Guard who perform active service under section 502(f) of title 32, U.S. Code, at the request of the Secretary of Defense in support of DHS activities to secure the southern border of the United States are "responding to a national emergency declared by the President and supported by Federal funds" for purposes of determining eligibility for Post-9/11 GI Bill educational benefits and other specified benefits, as applicable, effective February 15, 2019, the date of Presidential Proclamation 9844, "Declaring a National Emergency Concerning the Southern Border of the United States."

[54]Under Secretary of Defense for Personnel and Readiness Memorandum, *Benefits Guidance for National Guard Members Supporting the Southwest Border Security Mission in a Title 32 Status* (May 15, 2020). This memorandum outlined the benefits and protections that National Guard personnel performing the border security mission in a section 502(f) of title 32, U.S. Code duty status may have been entitled to retroactively from February 15, 2019, including military leave, medical care for spouses and children, reduced retirement age for active service, Post 9/11 GI Bill benefits, and reemployment rights, among others.

extending the reporting requirement for the Section 1014 Report.[55] However, DOD incurred costs for supporting DHS's border operations in several areas that were not tracked internally as border support activity costs and therefore were not reported to Congress. OUSD (Policy) officials told us they are considering making changes to the Section 1014 Report to more fully capture the costs associated with supporting operations on the southwest border. By clarifying in guidance what specific associated costs should be tracked internally as border support activity costs, DOD would be better positioned to provide more complete information about the cost of DOD operations on the southern border to Congress. This step would enhance Congress's ability to oversee these costs and make completely informed decisions about how to appropriate resources.

DOD and DHS Have Collaborated on DHS Operations at the Southwest Border but Have Not Defined a Common Outcome for DOD's Support to DHS

DHS is the federal department with primary responsibility for border security and, since its inception, it has used DOD resources in addressing this responsibility during periods spanning nearly 2 decades. DOD and DHS collaborate on near-term operational requirements through the RFA process, but the departments have not agreed on the desired outcome for DOD's support in fiscal year 2021 and beyond.

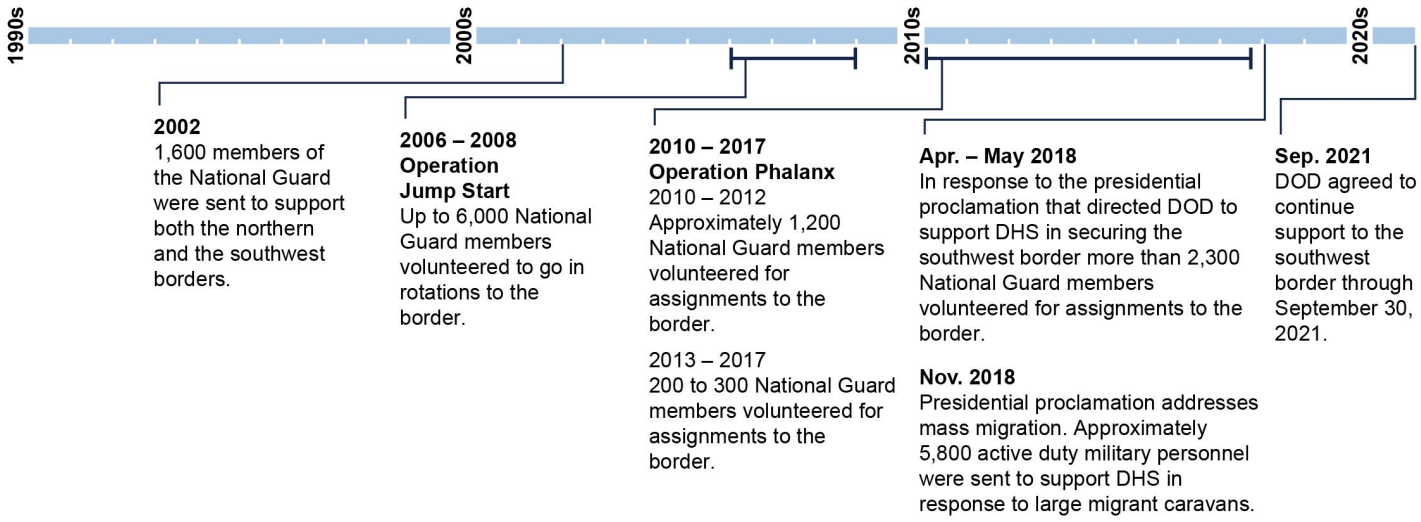
DOD Has Supported DHS Operations on the Southwest Border for Nearly Two Decades

DOD is not responsible for U.S. border security policy but has supported DHS in its efforts to secure the southwest border as part of various operations for almost 20 years. DHS officials told us in October 2020 that they anticipate DOD needing to support DHS at current levels for at least

[55]*See* National Defense Authorization Act for Fiscal Year 2020, Pub. L. No. 116-92, § 1053 (2019). Originally, under the Section 1014 Report requirement in the National Defense Authorization Act for Fiscal Year 2017, DOD was required to submit a Section 1014 Report to Congress annually until the provision expired on January 31, 2020. Pub. L. No. 114-328, §1014(d)(3) (2016). However, the National Defense Authorization Act for Fiscal Year 2020 amended the Section 1014 Report requirement to change the expiration date to December 31, 2022, among other things.

the next 3 to 5 years. DOD has supported DHS at varying levels and in varying ways since its inception in 2002 (see fig. 5).

Figure 5: Department of Defense (DOD) Support to Department of Homeland Security (DHS) at the Southwest Border, 2002 – 2020



Source: GAO analysis of DOD and DHS data. | GAO-21-356

Note: According to U.S. Border Patrol officials, DOD has provided support to activities at the border since 1992, prior to the establishment of DHS.

For 14 of the last 15 years, DOD personnel assigned to support CBP's southwest border security operations have provided a variety of mission capabilities:

- During Operation Jump Start, National Guard members assisted with tasks that U.S. Border Patrol agents are required to complete, such as monitoring electronic surveillance systems, operating isolated outposts, and flying helicopters, according to U.S. Border Patrol officials.
- During Operation Phalanx, National Guard members continued to fill roles similar to those they had filled during Operation Jump Start. They conducted ground observations and provided command and control over their military personnel, mobile communications, transportation, logistics, training, and air support.
- Since April 2018, National Guard members and active duty personnel have provided camera operators, checkpoint observers, motor transport operators and maintainers, planners, and air support (including light and medium rotary wing aircraft), among other things (see fig. 6). CBP officials said that DOD's assistance allows them to enhance situational awareness and enables U.S.

Border Patrol agents to focus on their law enforcement duties—as opposed to administrative or support functions—on the border.

Figure 6: Department of Defense's Support to the Department of Homeland Security Detection and Monitoring Mission in the El Paso, Rio Grande Valley, and San Diego Border Sectors

1. Mobile Surveillance Scope Truck, U.S. Border Patrol – San Diego Sector, California; January 2020
2. Remote Mobile Surveillance Camera, U.S. Border Patrol – El Paso Sector, Texas, Santa Teresa Remote Site, New Mexico; August 2019
3. Command and Control Center, U.S. Border Patrol – Rio Grande Valley Sector, Texas, Donna Facility, Texas; August 2019

Source: U.S. Border Patrol (1); GAO (2); U.S. Border Patrol (3). | GAO-21-356

In January 2017 the President issued Executive Order 13767, directing the Secretary of Homeland Security to control the southwest border by preventing all unlawful entries into the United States, including entries by terrorists, other inadmissible foreign nationals, instruments of terrorism, narcotics, and other contraband, as determined by the Secretary through the immediate construction of a physical wall—which it defined as a contiguous, physical wall or other similarly secure, contiguous and impassable barrier—among other actions. The Executive Order also directs the Secretary of Homeland Security, through the Commissioner of CBP and subject to available appropriations, to take all appropriate action to hire 5,000 additional Border Patrol agents and ensure that these agents enter on duty and are assigned to duty stations as soon as

practicable.[56] In June 2018, we reported that CBP had been unable to meet this hiring goal.[57]

In 2018, DOD began supporting DHS by sending 2,333 National Guard members to the border. Figure 2 shows the number of military personnel assigned to the southwest border mission each month since April 2018. CBP and U.S. Border Patrol officials told us there will likely be a need for DOD's support for the foreseeable future—at least for the next 3 to 5 years. Those officials said that they continue to experience challenges in recruiting and retaining law enforcement personnel, in part because they are competing with the military services and other law enforcement agencies for talent from a small pool of eligible applicants. U.S. Border Patrol officials in two locations we visited noted that they relied on military assistance to operate and monitor cameras to observe border activity. These officials also said that continued support from the military could enable them to minimize the number of Border Patrol agents assigned to non-law enforcement functions, such as fleet vehicle maintenance.

According to Air and Marine Operations officials, U.S. Border Patrol has a continuing need for air support. In fiscal year 2020, U.S. Border Patrol requested almost 155,000 flight hours to observe activity on the southwest border and provide transportation of law enforcement officers. According to Air and Marine Operations officials, Air and Marine Operations was resourced to provide 44,955 of these 155,000 flight hours.[58] Those officials said that CBP is leveraging DOD's assets to more fully meet U.S. Border Patrol's flight hour request and could benefit from this support for the foreseeable future. In fiscal year 2020, CBP requested

[56]*See* Exec. Order No. 13,767, *Border Security and Immigration Enforcement Improvements*, 82 Fed. Reg. 8,793 (Jan. 25, 2017).

[57]We found that DHS was unable to hire the additional 5,000 agents called for in Executive Order No. 13767 and that it faced challenges in meeting hiring goals for U S. Border Patrol agent and other law enforcement positions, in part because of high attrition rates, a protracted hiring process, and competition for qualified candidates from other law enforcement agencies. We recommended that the Commissioner of CBP ensure that CBP's operational components systematically collect and analyze data on departing law enforcement officers and use this information to inform retention efforts. CBP concurred with our recommendation and took action by implementing a CBP-wide exit survey in 2019. GAO. *U.S. Customs and Border Protection: Progress and Challenges in Recruiting, Hiring, and Retaining Law Enforcement Personnel*, GAO-18-487 (Washington, D.C.: Jun 27, 2018).

[58]In technical comments on this report, DHS noted that additional funding during fiscal year 2020 enabled Air and Marine Operations to provide the U.S. Border Patrol a total of 45,830 flight hours.

25,300 flight hours from DOD, and the Secretary of Defense approved up to 16,000 flight hours in support of the border security mission. For fiscal year 2021, CBP requested 25,300 flight hours from DOD. The Secretary of Defense approved the request within the limits of training and maintenance requirements and where such support does not affect readiness.

DOD and DHS have Effectively Implemented Several Key Practices for Interagency Collaboration but Have Not Defined a Common Outcome for Their Collaboration

DOD and DHS effectively implemented several collaboration key practices to address DHS's operational needs at the southwest border, but they have not defined a common outcome for their collaboration (see table 7).[59]

[59]GAO-06-15 identifies eight key practices for interagency collaboration. For the purposes of this report, we did not review DHS's and DOD's adoption of three of the eight practices—reinforce agency accountability for collaborative efforts, reinforce individual accountability for collaborative efforts, and establish mutually reinforcing or joint strategies—because they were not applicable to their collaboration given that DOD is to provide support to DHS in executing DHS's strategies to secure the southwest border. GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, GAO-06-15 (Washington, D.C.: Oct. 21, 2005).

Table 7: Department of Defense (DOD) and Department of Homeland Security (DHS) Implementation of Key Practices on Interagency Collaboration

Key Practice	DOD and DHS implementation
Establish compatible policies, procedures, and other means to operate across agency boundaries.	fully implemented
Develop mechanisms to monitor, evaluate, and report results of the collaborative effort.	fully implemented
Identify and address needs by leveraging resources.	fully implemented
Agree on roles and responsibilities.	fully implemented
Define and articulate a common outcome.	partially implemented

Legend: ● indicates DOD and DHS fully implemented the key practice. ◐ indicates DOD and DHS partially implemented the key practice.
Source: GAO Analysis of DOD and DHS Data. I GAO-21-356

Note: For the purposes of this report, we did not review DHS's and DOD's adoption of three of the eight practices—reinforce agency accountability for collaborative efforts, reinforce individual accountability for collaborative efforts, and establish mutually reinforcing or joint strategies—because these practices were not applicable to their collaboration, given that DOD is to provide support to DHS in executing DHS's strategies to secure the southwest border.

Establish compatible policies, procedures, and other means to operate across agency boundaries

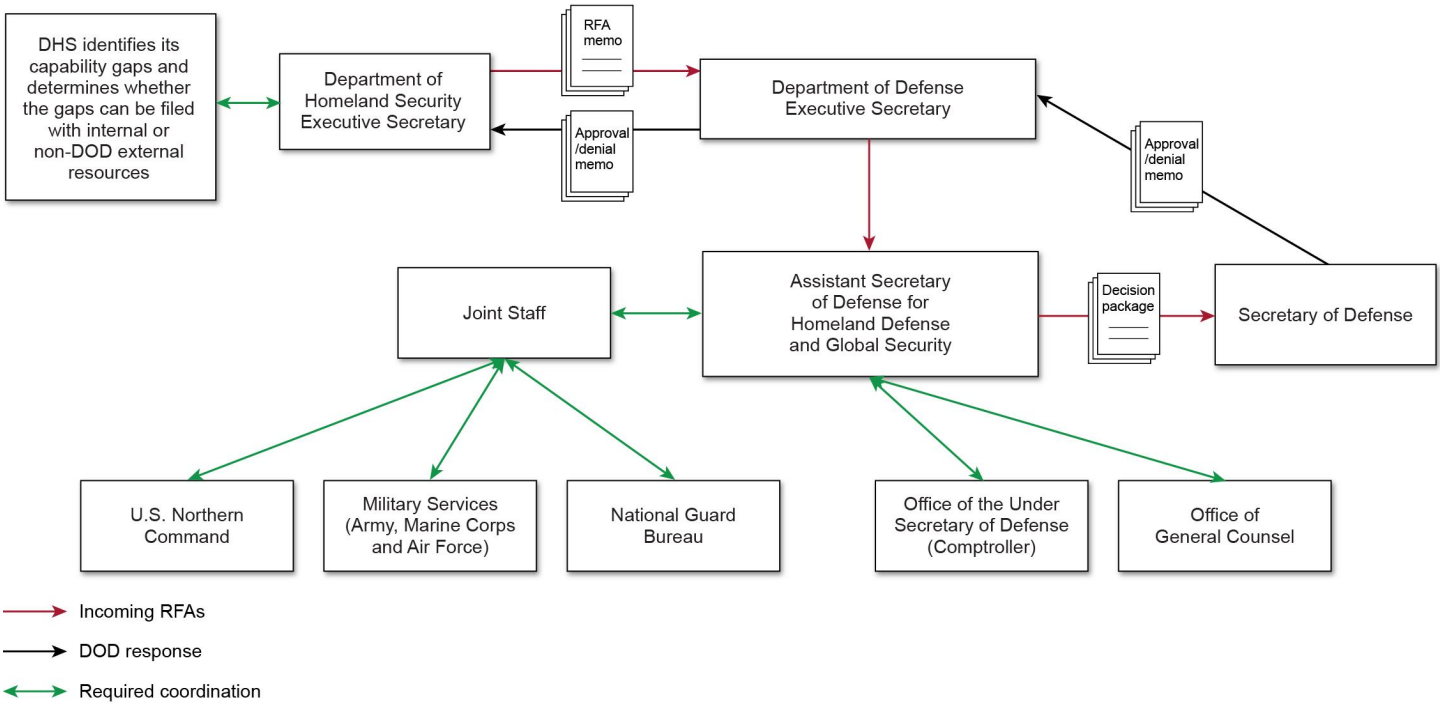
In order for agencies to effectively collaborate and develop a cohesive working relationship, key practices for enhancing and sustaining collaboration call for them to develop standards, policies, procedures, and systems.[60] DOD and DHS agreed that they would use the RFA coordination and approval process for DHS to request near-term assistance and for DOD to review these requests and make a determination on its ability to provide the requested assistance.

DHS officials said that before submitting a RFA, they typically collaborate informally with members of the Border Security Support Cell—the singular interface to engage with DHS and CBP on their requirements for support in securing the southwest border—to discuss the capabilities needed and what capabilities DOD might be able to provide and to draft the language

[60]GAO-06-15.

for the RFAs.[61] Based on these conversations, DHS officials write a formal RFA and transmit it to the DOD Executive Secretary for coordination, as illustrated in fig. 7. For additional information on the roles that DHS and DOD components have in the RFA process, see appendix IV.

Figure 7: The Request for Assistance (RFA) Process for the Department of Defense (DOD) and the Department of Homeland Security (DHS)



Source: GAO analysis of DOD information. | GAO-21-356

Note: DHS has its own process for coordinating and processing its RFA prior to submitting it to DOD.

[61]Membership of the Border Security Support Cell includes the Departments of the Army, Navy, and Air Force; the U.S. Army Corps of Engineers; the Joint Chiefs of Staff; the Under Secretary of Defense for Acquisition and Sustainment; the Offices of the Under Secretaries of Defense for Comptroller/Chief Financial Officer, Policy, and Personnel and Readiness; the Assistant Secretary of Defense for Homeland Defense and Global Security, the National Guard Bureau; U.S. Northern Command; DOD General Counsel; the Offices of the Assistant Secretaries of Defense for Energy, Installations, and Environment, Manpower and Reserve Affairs, Special Operations/Low-Intensity Conflict-Counternarcotics and Global Threats, and Legislative Affairs; and the Assistant to the Secretary of Defense for Public Affairs. According to DHS officials, their Office of the Military Advisor and CBP are also members of this coordinating group.

Between April 2018 and August 2020, DHS submitted at least 33 RFAs to DOD requesting support for its operations on the southwest border. The RFAs submitted in 2018 and 2019 typically covered short periods, and some were submitted to DOD within days of each other. According to OUSD (Policy) officials, in July 2019, DHS improved the efficiency of the RFA process by submitting a RFA for fiscal year 2020 that covered the entire year, thereby reducing the administrative burden of coordinating the RFAs. Then in February 2020, DHS submitted a RFA for fiscal year 2021. Both DOD and DHS officials said that a single RFA covering a longer period was helpful for managing military personnel. See appendix II for a description of the capabilities requested in each RFA.

Develop mechanisms to monitor, evaluate, and report results of the collaborative effort

Key practices to enhance and sustain collaboration state that, in order for agencies to identify areas where collaboration could improve, they need to monitor, evaluate, and report the results of collaborative efforts to senior decision makers.[62] We determined that DOD and DHS had met this best practice by introducing in fiscal year 2020 written quarterly assessments to monitor collaboration and validate requirements based on the evolving state of the border. According to DOD's fiscal year 2020 decision package, these quarterly assessments will review and validate whether DHS has (1) the capacity to execute the missions in the RFA, (2) sufficient funding to either contract for the capabilities or reimburse DOD for the requested support, (3) a continuing need for DOD resources and capabilities, and (4) made effective and efficient use of the military resources DOD has provided in support of CBP under the RFA.

At the time of this review, DHS had submitted and DOD had completed its review of one report for the first quarter of fiscal year 2020. OUSD (Policy) officials said that this exercise enabled them to monitor and validate DHS requirements against the rate at which requested positions were filled by military personnel and to make adjustments to the level of support provided by increasing or decreasing these personnel, or by moving some of them to different locations. DHS officials told us that they submitted their second quarterly assessment to DOD in May 2020 and the third quarter assessment in July 2020. At the time we published this report, both DHS and DOD officials told us that DOD had not completed

[62]GAO-06-15.

its formal response to DHS's assessments, and DOD officials said that they planned to respond formally to both assessments simultaneously.

Identify and address needs by leveraging resources

For agencies to maximize the benefits of collaboration, it is important that they leverage each other's resources to their mutual benefit, consistent with leading practices.[63] DOD and DHS have evaluated the resources needed to support ongoing operations through working groups such as the Border Security Support Cell, as well as the RFA review process, focusing primarily on how DOD resources could support DHS's operational requirements.

We found instances where the support DOD provided to DHS was mutually beneficial to both agencies. For example, CBP and military service officials noted that there were benefits to both organizations from having National Guard and active duty commanders and CBP headquarters staff working together. These assignments provided staff from both agencies with supervisory opportunities, a chance to work with other federal agencies, and experience overseeing activities in a complex operating environment. Additionally, both National Guard and CBP officials said there were mutual benefits from relying on National Guard personnel for border security missions. In some cases, the Guard had capabilities that better aligned with CBP's mission needs than did the active component's capabilities. National Guard officials also stated that readiness improved for National Guard pilots because they logged more flight hours, and aircraft maintenance personnel gained proficiency in providing maintenance to the aircraft that were used for support. Additionally, National Guard officials noted that members of the National Guard who were mobilized to support CBP improved their medical readiness and fitness.

There were also instances where DOD and DHS agreed that the costs of providing certain capabilities outweighed the potential benefits of doing so. For example, DOD assigned active duty personnel to provide observation capabilities to the border mission in some instances where National Guard capabilities might have been more appropriate. Specifically, DOD assigned a battalion of UH-60M Blackhawk helicopters to U.S. Border Patrol agents in California and Arizona, even though DOD and U.S. Border Patrol officials said that the UH-72A Lakota helicopters in

[63]GAO-06-15.

the Army National Guard were better suited for this mission. The Lakota helicopters have cameras and sensors that are not on the Blackhawk, which provide improved mission capability (see fig. 8).

Figure 8: Department of Defense's (DOD) Air Support – UH-72A Lakota in the El Paso Border Patrol Sector and UH-60M Blackhawk in the San Diego Border Patrol Sector

Nebraska National Guard UH-72A Lakota Helicopter, U.S. Border Patrol – El Paso Sector, Texas; August 2019

U.S. Army UH-60M Blackhawk Helicopter, U.S. Border Patrol – San Diego Border Sector, California; January 2020

Source: GAO (Lakota); U.S. Border Patrol (Blackhawk). | GAO-21-356

Similarly, DOD assigned active duty personnel to operate mobile surveillance cameras. According to officials, DOD made this decision to minimize the costs to DOD and to avoid sending members of the National Guard to the southwest border involuntarily in a title 10 status, whether with or without the consent of the state governors. The commander in charge of the Marine Corps personnel providing support in California told us that, to minimize the impact to unit readiness of these assignments, these units rotated on and off their assignments every 30-45 days. Border Patrol agents told us that, as a result, they trained the new personnel more frequently as they rotated on to the mission.

Agree on roles and responsibilities

In order to streamline decision making and improve collaboration, agencies should clarify and document their respective roles and responsibilities, consistent with leading practices to enhance and sustain collaboration.[64] DOD and DHS agree that DHS is responsible for

[64]GAO-06-15.

establishing border security policy, strategy, and plans. Additionally, through the RFA process the departments have agreed on DOD's roles and responsibilities for supporting DHS in the RFAs approved by the Secretary of Defense. For example, each of the 33 RFAs DOD approved defined the capabilities and the position descriptions that DOD would support, and the duration for which these capabilities would be provided. Additionally, both DOD and DHS developed written documentation that clearly identifies any limitations on DOD's support.

DOD and DHS have effectively conducted joint operations by ensuring that military personnel assigned to the border security mission understand their roles and responsibilities. During our visits to locations along the southwest border, U.S. Border Patrol agents demonstrated that they were aware of the limits on the military personnel's roles and responsibilities. Additionally, when speaking with military personnel in the border states, we confirmed that they had been trained on how to respond should they be asked to provide support beyond what was approved by the Secretary of Defense.

Define and articulate a common outcome for DOD's support in fiscal year 2021 and beyond

Both DOD and DHS agree that DHS is responsible for the border security mission and that DOD is providing operational support, as requested, through the RFA process. However, the RFAs address only operational requirements over a specified time, and DHS and DOD have not agreed upon the common outcome for DOD's support in fiscal year 2021 and beyond. Leading practices indicate that it is important for agencies to define and articulate a common outcome or purpose for their collaboration.[65] DHS officials told us that, for fiscal years 2018 through 2020, the agreed-upon common outcome for their collaboration was documented in the RFAs approved by the Secretary of Defense. They added that because the RFAs were typically targeted to near-term operational requirements, the outcomes specified in each RFA varied. OUSD (Policy) officials whom we interviewed agreed that the RFAs addressed short-term operational requirements and stated that they

[65]We reported that collaborating agencies must have a clear and compelling rationale to work together, which can be imposed externally through legislation or other directives or can come from the agencies' own perceptions of the benefits they can obtain from working together. That collaborative effort requires agency staff working across agency lines to define and articulate the common federal outcome or purpose they are seeking to achieve. GAO-06-15.

evaluated each agreement in that context. However, they added that the RFAs did not articulate a long-term outcome of DOD's support and that the two departments had not yet agreed upon one.

DOD officials stated that DOD had provided planning assistance to help DHS articulate its needs in securing the southwest border, in the hopes that this effort would help define the need for, and desired outcome of, DOD support and enable DHS to more effectively plan for independently managing the border security mission. In April 2019, DOD and DHS established an interagency planning team to enhance their collaboration along the southwest border, help DHS move past crisis response to deliberate planning, and provide DOD with a better understanding of its role in supporting border security operations. However, the interagency planning team was not able to lead DHS and DOD to an agreed-upon common outcome for their collaboration.

According to a February 2020 DHS memorandum, the interagency planning team was tasked with developing a campaign plan that was to provide a comprehensive, unified approach to address the humanitarian crisis at the southwest border.[66] The memorandum stated that the interagency planning team was also tasked to work specific near-term mission sets that fell outside of the DOD and DHS planning efforts that focused on issues related to the southwest border, including immigration policy, the immigration court system, and asylum cooperative agreements with neighboring countries.

However, we found that DOD and DHS officials disagreed on critical aspects of the interagency planning team's objectives. The DHS memorandum stated that the purpose of the interagency planning team was to enhance interagency coordination and guide long-term operational planning to address the security and humanitarian crisis created by the unprecedented influx of foreign nationals without valid travel documents who were seeking entry at or between ports of entry along the southwest border. Conversely, according to OUSD (Policy) officials, the Acting Secretary of Defense, in a decision memo dated April 26, 2019, stated that the purpose of the interagency planning team was to conduct an end-to-end assessment of the operational, budgetary, institutional, and legal challenges for DHS on the southern border. OUSD (Policy) officials told us that the overarching goal of DOD's participation on the interagency

[66]DHS Director, Office of Operations Coordination Memorandum, *DHS/DOD Interagency Planning Team Update* (Feb. 6, 2020).

planning team was to help DHS build organic capacity to plan, resource, and operationally manage the crisis on the southwest border with less reliance on DOD's resources. Additionally, according to OUSD (Policy) officials and the general officer assigned to the interagency planning team, DOD and DHS need to work together to better define the need for, and desired outcome of, DOD's support moving forward.

In August 2019, the interagency planning team completed a strategic framework to help coordinate immigration activities with federal partners outside of DHS's responsibility. Additionally, DOD officials said that in September 2019, the interagency planning team drafted the campaign plan that the team was tasked to develop. DOD officials also told us that the interagency planning team developed an annex to the campaign plan containing DHS budget requirements for fiscal year 2021 to help build DHS's capacity to execute its mission.[67]

DOD and DHS officials said the campaign plan developed by the interagency planning team was not endorsed or adopted by DHS leadership, but they differed as to the reasons why. According to OUSD (Policy) officials and the general officer assigned to the interagency planning team, a leadership change at DHS delayed approval of the campaign plan, and DHS's priority shifted to other issues, but the campaign plan remains viable and would add value if implemented. DHS officials, however, disagreed, stating that many of the initiatives discussed in the draft campaign plan became obsolete as a result of changing conditions on the border and that those initiatives that remained relevant have been assumed by the responsible DHS components. Both DOD and DHS officials confirmed that the interagency planning team drafted budget requirements that could conceivably reduce DHS's need for DOD support to the southwest border.[68]

In February 2020, DHS informed DOD leadership that all interagency planning team functions, including the campaign plan and the near-term mission sets, had transitioned on October 1, 2019 to the DHS Office of Operations Coordination for continued oversight and coordination, and that office would continue to use existing communication methods to

[67]In its memo approving support for fiscal year 2021, DOD states that DHS officials affirmed DHS does not have the capacity to execute the missions in the fiscal year 2021 request for assistance or sufficient funding to contract for the capabilities or reimburse DOD for the requested support.

[68]DHS officials said the interagency planning team completed the budget annex too late for use in preparing the fiscal year 2021 budget request.

ensure continued cooperation between DOD and DHS. OUSD (Policy) officials and the general officer assigned to the interagency planning team told us that they attempted to re-engage with senior DHS officials in March 2020 to discuss updating the campaign plan and additional planning actions that could enable DOD to better determine how best to support DHS's border security activities, but that effort was not fruitful.

When we spoke with DOD and DHS officials in August 2020, we found that they continued to view the desired outcome of their collaboration differently. DOD officials told us that their objective is to provide temporary assistance to DHS until it can fully and independently execute its border security mission. DHS and CBP officials told us that the desired outcome for their collaboration with DOD is for DOD to provide the full amount of resources—that is, the number of personnel and flight hours—established in each RFA that has been approved by the Secretary of Defense. Those officials agreed to reduce the total number of DOD personnel requested for support in the fiscal year 2021 RFA through consistent formal and informal coordination with DOD and further stated that DOD should plan to provide support at the level agreed upon in the fiscal year 2021 RFA for at least the next 3 to 5 five years. However, the general officer assigned to the interagency planning team noted that the operating environment along the southwest border is dramatically different than it was in April 2018, and the number of foreign nationals arriving in the United States has decreased. However, that officer said that the reduction in the level of support CBP requested from DOD has not been commensurate with the decrease in foreign nationals arriving at the southwest border.

Because DHS and DOD have not agreed upon a common outcome for DOD's support in fiscal year 2021 and beyond, DOD is limited in its ability to plan for the resources needed to support DHS. We determined that DOD has already assumed risk in some of its programs to meet CBP's needs. For example, in fiscal year 2019, the Marine Corps assumed risk in equipment readiness by deferring maintenance to make funding resources available to support CBP's southwest border operations. Although the Emergency Supplemental Appropriations for Humanitarian Assistance and Security at the Southern Border Act, 2019, appropriated approximately $13 million for the Marine Corps operation and

maintenance account, officials said that, at the time they made the decision, it was not clear that this money would be provided.[69]

The Army also incurred risk by using funding planned for training activities to provide aviation support to DHS. Army officials stated that if a fiscal year begins under a continuing resolution, the Army is limited in requesting reprogramming actions, including for its training accounts.[70] In addition, National Guard Bureau officials stated that, in order to fund the National Guard's support to DHS, it depleted its training account in fiscal year 2019, and drew on this account to fund activities again in fiscal year 2020. Officials said they expected that they would need to cancel training exercises or furlough civilian personnel if they were not reimbursed by DOD or Congress for the costs associated with supporting CBP's operations. Ultimately, the Emergency Supplemental Appropriations for Humanitarian Assistance and Security at the Southern Border Act, 2019 appropriated approximately $21 million for the Army National Guard operation and maintenance account, and the Army National Guard received approximately $172 million in reprogrammed or transferred amounts for its personnel account in fiscal year 2019. However, none of these amounts were transferred or reprogrammed to the Air National Guard; as a result, it was unable to fulfill some requests for unit training, according to officials. As of May 2020, the National Guard Bureau had not yet been reimbursed by the Army for its fiscal year 2020 costs.

[69]Pub. L. No. 116-26, title II (2019). The act appropriated this amount for the Marine Corps operation and maintenance account in fiscal year 2019 for necessary expenses to respond to the significant rise in unaccompanied minors and family unit foreign nationals at the southwest border and related activities. The act also appropriated amounts for the same purposes for the Army, Air Force, and Army National Guard operation and maintenance accounts.

[70]DOD uses the phrase "reprogramming action" generally to include both transfers (the shifting of funds from one appropriation account to another) and reprogrammings (the shifting of funds within an account). A continuing resolution is an appropriation act that provides budget authority for federal agencies, specific activities, or both to continue in operation when Congress and the President have not completed action on the regular appropriation acts by the beginning of the fiscal year. Under the DOD *Financial Management Regulation*, within 30 days following enactment of a regular DOD Appropriations Act, DOD components are required to submit reprogramming requests to the OUSD (Comptroller) to ensure that all requested reprogramming actions are transmitted to the congressional committees within 60 days of enactment, as required by recurring general provisions in regular DOD Appropriations Acts (*e.g.*, Department of Defense Appropriations Act, 2020, Pub. L. No. 116-93, div. A, § 8007 (2019)). *See* DOD 7000.14-R, *Financial Management Regulation*, vol. 3, ch. 6, *Reprogramming of DOD Appropriated Funds* (Sept. 2015); GAO, *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP, pp. 35-36, 85, 95 (September 2005).

Defining and articulating common outcomes for DOD's support to DHS's border security objectives could enable the departments to determine when DOD support would no longer be required, allow DOD to effectively plan for the future resources it will need to provide to DHS as part of its budgeting and programming, and inform DHS's budgeting and resourcing decisions as it continues to execute its border security mission.

Conclusions

DOD has played an important role in supporting DHS's efforts to control transnational crime across the southwest border, provide humanitarian aid for foreign nationals without valid travel documents who are seeking entry at or between ports of entry along the southwest border, and maintain border security. It has done so in varying capacities for almost 20 years, and both DHS and DOD officials acknowledge that there likely will be a need for DOD's support for the foreseeable future. DOD's and DHS's current approach to planning for and executing DOD's support to DHS's border security mission has enabled them to collaborate on operations in the field. However, it is has not provided senior leaders with complete cost information and readiness data, nor has it established a common outcome to enhance collaboration between DOD and DHS moving forward.

DOD's DSCA guidance requires it to examine the effects that providing support to DHS might have on DOD's budget and on military readiness. However, DOD's process for estimating the cost of the support it provides, which it must develop as part of its decision-making process in response to RFAs, is not rigorous, and as a result its estimates minimally meet the characteristics of reliable cost estimates. Further, while DOD has made improvements to its process for providing the Secretary with readiness information prior to making a decision on whether to provide the capabilities that DHS requests, it is not clear that these improvements will continue in future years. Enhancing its cost estimates and taking steps to improve the process for providing robust readiness information would better position DOD to make decisions about the resources and capabilities the department can provide to support DHS's border security mission.

Additionally, although DOD is required to report annually through the Section 1014 Report on, among other things, the cost of any DOD activities provided in response to RFAs from DHS, DOD did not provide

that report to Congress on time for fiscal year 2019. In addition, DOD has not tracked all relevant costs internally as border support activity costs, limiting its ability to provide complete information to Congress. Reporting timely information and clarifying guidance on which associated costs to track as border support activity costs would help DOD provide complete cost data to Congress, better enabling it to perform its oversight role.

Finally, both DOD and DHS have effectively employed several of the key practices for interagency collaboration to address DHS's operational needs on the southwest border, but the two departments have not defined a common outcome for DOD's support to DHS's southwest border security mission. Defining and articulating common outcomes could enable DOD to more effectively plan for the future resources it might need to support DHS and enable DHS to more effectively leverage its resources to manage border security with its own assets.

Recommendations for Executive Action

We are making a total of seven recommendations, five to the Department of Defense and one each to the Department of Defense and the Department of Homeland Security together, to enhance coordination of interagency efforts to provide support to DHS's current border security mission.

The Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) follows GAO best practices for completing well-documented cost estimates when assessing DHS's RFAs related to the southwest border by documenting its estimating methods for future RFAs. (Recommendation 1)

The Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) follows GAO best practices for credible estimates when assessing DHS's RFAs related to the southwest border by completing a robust sensitivity analysis of key cost drivers, a risk and uncertainty analysis, and cross checks for future RFAs. (Recommendation 2)

The Secretary of Defense should ensure that the Chairman of the Joint Chiefs of Staff, in collaboration with the Secretaries of the Military Departments, identifies units likely to be sourced to support CBP on the southwest border and the potential unit-level readiness impacts of

assigning those units prior to the Secretary responding to DHS's RFAs, when conditions permit. (Recommendation 3)

The Secretary of Defense should ensure that the Under Secretary of Defense for Policy, in coordination with the Under Secretary of Defense (Comptroller), provides the Section 1014 Reports to the cognizant congressional committees on time. (Recommendation 4)

The Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) clarifies guidance to ensure that the military services and the National Guard Bureau track all costs associated with DOD support to CBP's border security mission, including costs associated with installation support, oversight of border barrier construction projects, and National Guard personnel benefits and include those costs in any future Section 1014 Reports. (Recommendation 5)

The Secretary of Homeland Security, together with the Secretary of Defense, should define a common outcome for DOD's support to DHS, consistent with best practices for interagency collaboration, and articulate how that support will enable DHS to achieve its southwest border security mission in fiscal year 2021 and beyond. (Recommendation 6)

The Secretary of Defense, together with the Secretary of Homeland Security, should define a common outcome for DOD's support to DHS, consistent with best practices for interagency collaboration, and articulate how that support will enable DHS to achieve its southwest border security mission in fiscal year 2021 and beyond. (Recommendation 7)

Agency Comments and Our Evaluation

We provided drafts of the sensitive report to DOD and DHS for review and comment. DOD and DHS provided written comments on the sensitive report. In its comments, reproduced in appendix V and summarized below, DOD concurred with the fourth recommendation, and it did not concur with the remaining five recommendations we made to the department. In its comments on this report, reproduced in appendix VI and summarized below, DHS concurred with the sixth recommendation. DOD and DHS also provided technical comments, which we incorporated, as appropriate.

After we provided a copy of the draft to DOD for review and comment, the department provided documentation we had requested during our audit on its cost estimates, its processes for assessing unit readiness, and its collaboration with DHS. We reviewed and verified this information and adjusted both the report and recommendations. Specifically:

- We incorporated documentation from the National Guard Bureau into our assessment of DOD's fiscal year 2019 cost estimate. However, that documentation did not change our assessment of the estimate's overall quality or lead us to modify the associated recommendations.
- We incorporated information on DOD's use of the Global Force Management process to complete unit-level readiness assessments.
- We adjusted the wording of the third recommendation to acknowledge the value of unit-level readiness assessments and emphasize the importance of providing readiness information to the Secretary of Defense before the department decides whether to approve DHS's RFAs for support to the southwest border mission.
- We emphasized throughout the report that DHS is responsible for the border security mission and modified recommendations six and seven to clarify that DOD and DHS should agree to a common outcome for DOD's support to DHS in fiscal year 2021 and beyond, rather than a common outcome for the mission itself.

Related to the recommendations, DOD did not concur with our first and second recommendations that it follow best practices for completing reliable cost estimates by ensuring that estimates are well-documented and include supporting sensitivity analysis. We continue to believe that both recommendations are warranted, as discussed below.

- In responding to the first recommendation, DOD stated that its estimates were intended to provide senior leadership and external stakeholders with a rough order of magnitude cost estimate of the potential cost of supporting each of DHS's operations. DOD further stated that GAO's guide for reliable cost estimates is applicable to acquisition programs and is not necessarily applicable to contingency operations.[71] However, this position is

[71]GAO, *GAO Cost Estimating and Assessment Guide: Best Practices for Developing and Managing Capital Program Costs*, GAO 09 3SP (Washington, D.C.: Mar. 2, 2009).

not consistent with DOD's Defense Support of Civil Authorities (DSCA) and financial management guidance or with cost estimating best practices. DOD's DSCA guidance states that DOD shall evaluate all RFAs from civil authorities for cost, including the source of funding and the effect on the DOD budget.[72] Similarly, DOD's *Financial Management Regulation* states that a pre-deployment rough order of magnitude estimate is the most difficult and unreliable of contingency operation estimates due to lack of supporting information.[73] Our Cost Guide also notes that cost estimating best practices are applicable to both capital and non-capital program cost estimates. Therefore, we conclude that they are applicable in assessing costs associated with the support DOD provided to DHS's border security operations. Consequently, DOD's rough order of magnitude estimates are not suitable for assessing the budget implications of DHS's RFAs because they are not budget-quality estimates. DOD stated that cost estimates are generally required for emergent contingency operations on very short notice. As we noted in our report, DHS began submitting RFAs annually in July 2019. For the fiscal year 2021 RFA, DOD had over 4 months to prepare quality cost estimates. Finally, DOD noted that the estimates are periodically adjusted to reflect actual execution experience and changes in operational and logistical plans. We included in our report that OUSD (Comptroller) regularly updated its 2019 cost estimates. However, our assessment focused on DOD's efforts to document its cost estimates when assessing DHS's RFAs prior to approval. DOD's DSCA criteria call for DOD to evaluate the cost as part of the Secretary of Defense's approval of support, and the adjustments referenced in its comments occur after approval.

- In responding to the second recommendation, DOD stated that it used the Contingency Operations Support Tool model to develop its cost estimates, and that among other things, the estimates were informed by execution data reported by the DOD components. However, we found that DOD's cost model does not include an assessment of risk, sensitivity, and cross checks, all of which are needed to create high-quality and reliable estimates. Additionally, while it is a good practice to base estimates on historical data, we found that the cost execution data reported by

[72]DOD Directive 3025.18, *Defense Support of Civil Authorities (DSCA)* (Dec. 29, 2010) (incorporating change 2, effective Mar. 19, 2018).

[73]DOD 7000.14-R, *Financial Management Regulation*, vol. 12, ch. 23, *Contingency Operations* (December 2017).

DOD's components were incomplete, limiting the usefulness of the data used when estimating future costs. DOD further stated that its analysts reviewed the impact of operational tempo and transportation modes on the cost estimate; however, we noted in the report that the effect of the pace of operations and transportation on the cost of support were not identified as cost drivers in the cost estimate documentation that we reviewed. We also noted in our report OUSD (Comptroller) officials' statement that they did not examine how changes in significant cost drivers—such as the number of National Guard personnel assigned, housing solutions for military personnel, and locations from which military personnel would deploy—could affect costs.

By implementing these recommendations, OUSD (Comptroller) will improve the reliability of cost estimates provided to the Secretary and more accurately identify the financial risk to DOD before the Secretary decides whether to approve DHS's RFAs.

DOD did not concur with the third recommendation that the Chairman of the Joint Chiefs of Staff identifies units likely to be sourced to support CBP on the southwest border and the potential unit-level readiness impacts of assigning those units prior to the Secretary responding to DHS's RFAs, when conditions permit. In its response, DOD stated that the Joint Staff's existing evaluation processes enable the Secretary to make an informed decision as to whether DOD should support DHS's request. DOD further described the separate and distinct Global Force Management process that the Joint Staff uses to gain Secretary of Defense approval of the specific forces that will be allocated to support the request. DOD stated that the Global Force Management process provides the Secretary of Defense with the information needed to make risk-informed decisions that balance unit readiness with other considerations.

We agree with DOD's assessment of the information generated through these existing evaluation processes. However, as we note in our report, officials told us this information about unit readiness was not provided to the Secretary at the time of the decision to provide support, which may have led DOD to agree to provide capabilities that were later not provided due to readiness concerns or resulted in the department incurring unforeseen readiness costs. As we note in our report, the department did not provide all of the capabilities that the Secretary approved in the fiscal year 2020 RFA because it determined, after the RFA had been approved, that it did not have sufficient ready units to provide the level of support indicated. For example, DOD and DHS officials told us that DOD did not

provide the level of personnel and flight hours approved by the Secretary of Defense. Additionally, as previously discussed, military personnel we interviewed described instances where units missed training events and other opportunities to build readiness that had not been identified when the Secretary made the decision to support DHS's RFA. Identifying units likely to be sourced to support CBP and the potential unit-level readiness impacts prior to responding to DHS's RFAs, would better position DOD to make decisions based on complete readiness information.

DOD also did not concur with the fifth recommendation that it clarify guidance to ensure that the military services and the National Guard Bureau track all costs associated with DOD support to CBP's border security mission and include those costs in any future reports to Congress. In its response, DOD stated that the *Financial Management Regulation* provides guidance on reporting the cost of contingency operations.[74] Although the *Financial Management Regulation* does provide instructions, the department previously determined additional guidance on cost reporting was necessary, as demonstrated by its issuing reporting requirements for DOD's assistance to CBP in an October 2018 memorandum.[75] Additionally, section 1014 of the National Defense Authorization Act for Fiscal Year 2017 requires DOD to report the cost of any DOD activities provided in response to RFAs from DHS, among other things.[76] We found that DOD omitted relevant costs, such as installation support costs and the cost of some National Guard benefits, from these reports, because cost reporting guidance from OUSD (Comptroller) did not clearly identify what costs DOD's components should track. Further, we reported that DOD did not determine that National Guard members may be eligible for some benefits until after OUSD (Comptroller) issued cost reporting guidance in October 2018. Therefore, clarifying guidance would help DOD ensure that components are reporting the needed cost data.

DHS concurred with the sixth recommendation that it, together with the Secretary of Defense, define and articulate a common outcome for DOD's support to DHS for fiscal year 2021 and beyond. DHS stated in its

[74]Specifically, DOD cites DOD 7000.14-R, vol. 12, ch. 23, *Contingency Operations* (December 2017).

[75]Office of the Under Secretary of Defense (Comptroller) Memorandum, *Reporting Requirements for the Department of Defense Support Assistance to the U.S. Customs and Border Protection Security Mission* (Oct. 30, 2018).

[76]Pub. L. No. 114-328, § 1014(d)(1)(B)(iii), (iv) (2016) (as amended).

response that it will continue to use the RFA process to define and articulate a common outcome. DHS noted that the RFA process is complex and deliberate resulting in extensive collaboration between DHS and DOD. DHS also requested that we consider the recommendation closed as implemented. However, as we stated in our report, the RFA process has not enabled DOD and DHS to agree to a common outcome for DOD's support, because it focuses on meeting DHS's operational requirements over a short period of time. Additionally, DOD and DHS established the interagency planning team with the stated intention of enhancing DOD and DHS interagency coordination and to guide long-term operational planning. We continue to believe that the RFA process, as implemented by DHS and DOD, is not an effective process for these departments to define and articulate a common outcome for DOD's support because, as previously stated, the RFAs address only operational requirements over a specified time. Should DHS and DOD continue to use the RFA process, revising it so that it results in an agreed-upon common outcome for DOD's support to DHS in fiscal year 2021 and beyond would meet the intent of the recommendation. Without a common outcome, DHS is limited in its ability to plan beyond the current year for how it can best allocate resources and develop the capabilities needed to execute the border security mission without DOD's support.

DOD did not concur with the seventh recommendation that it, together with the Secretary of Homeland Security, define and articulate a common outcome for DOD's support to DHS for fiscal year 2021 and beyond. DOD disagreed that it would be appropriate to develop a common outcome with DHS for DOD support beyond fiscal year 2021. DOD further stated that agreeing to this recommendation would represent a more permanent and enduring commitment of its resources and may create an impression that DOD has a border security mission, among other things. We agree that DOD is not responsible for the border security mission and stated this point throughout our report. However, DOD and DHS's disagreement on the outcome for support in fiscal year 2021 and beyond is not consistent with the operational reality that DOD has actively supported DHS at the southern border in varying capacities since DHS's inception nearly two decades ago. DOD has provided extensive military support to DHS over the last three fiscal years at a cost of nearly $1 billion. Moreover, DHS officials plan to request assistance from DOD for at least the next 3-5 years, according to DHS officials that served on the Interagency Planning Team. We also noted in our report CBP officials' statements that they continue to experience challenges in recruiting and retaining law enforcement personnel. Disagreement on the desired outcome of DOD support to DHS in the future increases the risk to DOD both financially

and in terms of military readiness, which are part of the DSCA criteria DOD uses to evaluate RFAs.

We are sending copies of this report to the appropriate congressional committees and members, the Secretary of Defense, and the Secretary of Homeland Security. In addition, the report is available at no charge on the GAO website at https://www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-2775 or fielde1@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix VII.

Elizabeth A. Field
Director, Defense Capabilities and Management

List of Congressional Requesters

The Honorable Jack Reed
Chairman
Committee on Armed Services
United States Senate

The Honorable Adam Smith
Chairman
Committee on Armed Services
House of Representatives

The Honorable Bennie G. Thompson
Chairman
Committee on Homeland Security
House of Representatives

The Honorable Tammy Duckworth
United States Senate

The Honorable Dick Durbin
United States Senate

Appendix I: Scope and Methodology

To address our objectives, we analyzed the 33 Requests for Assistance (RFA) that the Department of Homeland Security (DHS) transmitted to the Department of Defense (DOD) from April 2018 to June 2020. These were all the RFAs that DHS transmitted to DOD for that time frame. We reviewed a non-generalizable sample of four decision packages prepared by DOD in response to DHS's RFAs.[1] We also selected locations to observe military personnel providing support to components of DHS's Customs and Border Protection (CBP), including the U.S. Border Patrol, the Office of Field Operations, and Air and Marine Operations, based on criteria including those with large numbers of assigned military personnel that included both active duty and National Guard personnel, geographic proximity to Border Patrol stations in border states along the U.S. Southwest border, and opportunity to observe a variety of capabilities and support activities. The locations we visited and observed are specified in table 8.

[1]We reviewed decision packages that DOD prepared in response to RFAs dated April 5, 2018; April 24, 2019; July 3, 2019; and July 31, 2019, and associated requests for extensions. We selected these decision packages because DOD was providing assistance to CBP from these requests at the time of our review and they informed the capabilities we observed on our site visits.

Table 8: Site Visit Locations

State	Sector	U.S. Customs and Border Protection component receiving Department of Defense support
Texas	Rio Grande Valley	U.S. Border Patrol
Texas	El Paso	Air and Marine Operations
Texas	El Paso	U.S. Border Patrol
New Mexico	El Paso	U.S. Border Patrol
Arizona	Tucson	Office of Field Operations
Arizona	Tucson	U.S. Border Patrol
California	San Diego	Office of Field Operations
California	San Diego	U.S. Border Patrol

Source: GAO information. | GAO-21-356

Note: We selected locations based on criteria including the number of military personnel assigned, representation by both active duty forces and National Guard members, and opportunity to observe a variety of capabilities, among other factors.

This report is a public version of a sensitive report that we issued in February 2021. DOD deemed some of the information in our February report to be sensitive, which must be protected from public disclosure.[2] Therefore, this report omits sensitive information about force protection and DOD's assessment of the threats facing personnel at the border. Although the information provided in this report is more limited, the report addresses the same objectives as the sensitive report and uses the same methodology.

To determine the extent to which DOD evaluated DHS's RFAs when determining what capabilities to provide, we evaluated DOD's RFA review process using DOD's six Defense Support of Civil Authorities (DSCA) criteria.[3] Specifically, to evaluate the five DSCA criteria on legality, lethality, risk, appropriateness, and readiness, one GAO analyst

[2]GAO, *Southwest Border Security: Actions Are Needed to Address the Cost and Readiness Implications of Continued DOD Support to U.S. Customs and Border Protection*, GAO-21-159SU (Washington, D.C.: Feb. 2, 2021).

[3]The six criteria that DOD uses to assess RFAs for Defense Support of Civil Authorities are (1) Legality (compliance with laws), (2) Lethality (potential use of lethal force by or against DOD forces), (3) Risk (safety of DOD forces), (4) Cost (including source of funding and effect on the DOD budget), (5) Appropriateness (whether providing the requested support is in the interest of the department), and (6) Readiness (impact on DOD's ability to perform its other primary missions). Department of Defense Directive 3025.18, *Defense Support of Civil Authorities (DSCA)* (Dec. 29, 2010) (incorporating change 2, effective Mar. 19, 2018).

conducted an analysis comparing various sources of information to determine what steps DOD took to apply the DSCA criteria. A second GAO analyst checked the information for accuracy. Any initial disagreement in the application of the DSCA criteria were discussed and reconciled by the analysts to determine whether DOD fully applied, partially applied, or did not apply the DSCA criteria. For the DSCA criteria on cost, GAO cost experts performed an analysis using GAO cost estimating criteria. Our evaluation of each criterion is described below.

- To evaluate DOD's assessment of the legality of the support provided in response to DHS's RFAs, we reviewed documentation and interviewed officials from the Office of the Under Secretary of Defense (OUSD) (Policy), the Joint Staff, and the DOD Office of General Counsel. We also reviewed relevant documentation, including four decision packages, and laws pertaining to DOD's ability to provide support, limitations on the type of support DOD could provide, and DOD's ability to waive reimbursement for costs it incurred when providing support. We did not assess the validity or appropriateness of the authorities DOD cited. Additionally, we met early in the course of our audit with officials from the DOD Office of Inspector General—which members of Congress had also asked to assess elements, including the legality, of DOD's support for DHS border operations—to coordinate our work and avoid any duplication of effort. The DOD Office of Inspector General issued its report in August 2020.[4]
- To evaluate DOD's assessment of the lethality of the support provided in response to DHS's RFAs, we interviewed officials from U.S. Army North, the DOD entity responsible for command and control of active duty forces supporting CBP, and officials from the Joint Force Headquarters of the four border states to learn how the department determines and states the rules of force and makes decisions to arm those in certain positions at the border. We assessed the information we gathered in interviews against relevant documentation, including DOD policies on arming and the use of force, and operations orders from fiscal years 2018-2020 specific to the border mission. Finally, we observed a training session on the use of force provided by the Texas National Guard to National Guard members assigned to the border mission, and

[4]DOD, Office of Inspector General, *Evaluation of the United States Military Support of Department of Homeland Security Southern Border Security Operations Under Title 10 Authority*, DODIG-2020-115 (Alexandria, VA: Aug. 14, 2020).

we interviewed active duty and National Guard members during our site visits.

- To evaluate DOD's assessment of the risk of the support provided in response to DHS's RFAs, we interviewed officials from U.S. Northern Command and U.S. Army North to discuss their efforts on the threat working group. We also interviewed knowledgeable officials from CBP's U.S. Border Patrol, Office of Field Operations, Office of Intelligence, and Air and Marine Operations to learn about their assessment of the risks at the border. Additionally, we reviewed training materials from both DOD and CBP components containing information on the risk environment, and we observed training briefings on operational security that were provided to National Guard members assigned to the border mission.
- To evaluate DOD's assessment of the appropriateness of the support provided in response to DHS's RFAs, we interviewed officials from the OUSD (Policy) and DOD's Office of General Counsel and assessed relevant documentation, including presidential proclamations, memoranda, and four decision packages.
- To evaluate DOD's cost estimates, we assessed its fiscal year 2019 cost estimate against the DSCA criteria on cost, considering source of funding and the effect on DOD's budget and best practices for cost estimating.[5] We used the GAO Cost Estimating and Assessment Guide (GAO-09-3SP) as criteria in this analysis. To develop this guide, GAO cost experts assessed measures that are consistently applied by cost-estimating organizations throughout the federal government and industry and identified best practices for the development of reliable cost estimates. For our analysis, we compared the cost-estimating practices used by the OUSD (Comptroller) against these best practices. For reporting purposes, we collapsed these best practices into four general characteristics, which include well documented, comprehensive, accurate, and credible. After reviewing documentation that the OUSD (Comptroller) submitted for its cost estimate, conducting interviews, and reviewing relevant sources, we determined that the cost estimate minimally met each of the four characteristics of a reliable cost estimate. A cost estimate is considered reliable if the overall assessment ratings for each of

[5]Department of Defense Directive 3025.18 and GAO, *GAO Cost Estimating and Assessment Guide: Best Practices for Developing and Managing Capital Programs*, GAO-09-3SP (Washington, D.C.: Mar. 2, 2009).

the four characteristics are substantially or fully met. If any of the characteristics are not met, minimally met, or partially met, then the cost estimate does not fully reflect the characteristics of a high-quality estimate and cannot be considered reliable. Our assessment was affected by the documentation provided by the OUSD (Comptroller) and the National Guard Bureau, and we were limited in our ability to fully assess whether estimates were comprehensive or accurate. We provided a summary of the analysis we completed to DOD for comment and incorporated DOD responses into our assessment. In addition, we assessed additional documentation that the OUSD (Policy) provided on behalf of the National Guard Bureau approximately three months after we completed our audit work. We also interviewed knowledgeable officials from the Office of the Secretary of Defense, the National Guard Bureau, and the Army, Air Force, and Marine Corps.

- To evaluate DOD's efforts to assess the readiness impacts of the support provided in response to DHS's RFAs, we reviewed select decision packages and DOD guidance to determine how DOD was evaluating readiness. We then reviewed quarterly readiness briefings prepared by the Joint Staff and provided to senior leadership. We interviewed officials from the Joint Staff, National Guard Bureau, and Individual state National Guards, in addition to military personnel assigned to support CBP during site visits, to discuss readiness impacts to personnel and units sent to support the border security mission.

To determine the extent to which DOD has reported the full costs of its support to CBP border security operations to Congress since April 2018, we analyzed obligations data from DOD internal reporting from April 2018 to June 2020 for both National Guard and active duty military personnel supporting border security operations. We also reviewed DOD reports to Congress on the costs of support provided.[6] We analyzed obligations data by comparing information from internal DOD reports to data provided in DOD's reports to Congress. We also assessed the reliability of the

[6]DOD is required, under section 1014 of the National Defense Authorization Act for Fiscal Year 2017 and section 1059 of the National Defense Authorization Act for Fiscal Year 2016, to provide regular reports to Congress at certain intervals on costs associated with providing certain activities in support of DHS's southwest border security operations. *See* Pub. L. No. 114-328, § 1014(d) (2016) (attached, as amended, as a note to 10 U.S.C. § 271, "Enhancement of Information Sharing and Coordination of Military Training Between Department of Homeland Security Relating to Civilian Law Enforcement Activities in Proximity to the International Borders and Department of Defense"); Pub. L. No. 114-92, § 1059(f) (2015).

obligations data by reviewing DOD obligations documentation and completing a data reliability questionnaire with officials from the OUSD (Comptroller) and determined that they were sufficient for our reporting purposes. We also interviewed knowledgeable officials about the tracking and reporting of obligations data from the OUSD (Comptroller), the Office of the Deputy Assistant Secretary of Defense for Homeland Defense Integration and Defense Support of Civil Authorities, the National Guard Bureau, the Army, the Air Force, the Marine Corps, and selected military installations.

To determine the extent to which DOD and DHS have collaborated in planning DOD's role and responsibilities in supporting CBP border security operations, we evaluated DOD and DHS efforts to collaborate against key practices.[7] We reviewed 33 RFAs, including memorandums exchanged between senior level DOD and DHS officials, for support to CBP border security operations since April 2018. We observed collaboration on the ground between CBP components and the military providing support during our four site visits to border locations. We obtained and reviewed DHS plans and strategies related to border security operations along the southwest border to determine the extent to which DHS included DOD in its existing strategies and plans for addressing border security. We interviewed officials from multiple DHS agencies, including CBP, Office of Field Operations, Air and Marine Operations, U.S. Border Patrol, Office of Intelligence, and the Office of the Military Advisor. We also interviewed DOD officials from the OUSD (Policy), the National Guard Bureau, U.S. Northern Command, and U.S. Army North.

The performance audit upon which this report is based was conducted from March 2019 to February 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable

[7]GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, GAO-06-15 (Washington, D.C.: Oct. 21, 2005). GAO previously identified eight key practices based on a review of relevant literature and interviews with experts in the area of collaboration. For the purposes of this report, we did not review DHS's and DOD's adoption of three of the eight key collaboration practices—reinforce agency accountability for collaborative efforts, reinforce individual accountability for collaborative efforts, and establish mutually reinforcing or joint strategies—because they were not applicable to the collaboration efforts, given that DOD is to provide support to DHS only in executing its strategies to secure the southwest border.

basis for our findings and conclusions based on our audit objectives. We subsequently worked with DOD and DHS in February 2021 to prepare this public version of the original sensitive report for public release. This public version was also prepared in accordance with these standards.

Appendix II: Department of Defense (DOD) Approved Capabilities Provided to the Department of Homeland Security (DHS)

This table describes the capabilities DOD provided or will provide to DHS through fiscal year 2021 (September 30, 2021).

Table 9: Capabilities the Department of Defense (DOD) Provided to the Department of Homeland Security

Mission	Capability	Description	Fiscal Year
Engineering and Infrastructure Support	Vegetation clearing	dispose of all vegetation and debris	• 2018 • 2019 • 2020 • 2021
Engineering and Infrastructure Support	Vegetation clearing	dispose of all vegetation and debris	• 2018 • 2019 • 2020 • 2021
Engineering and Infrastructure Support	Vegetation clearing	dispose of all vegetation and debris	• 2018 • 2019 • 2020 • 2021
Engineering and Infrastructure Support	Heavy equipment operations	operate forklift, bulldozer, grader	• 2018 • 2019 • 2020 • 2021
Engineering and Infrastructure Support	Infrastructure maintenance	maintain and repair fences	• 2019 • 2020 • 2021
Engineering and Infrastructure Support	Wire emplacement	place concertina wire in designated locations	• 2019
Operational Support and Logistics	Motor transport maintenance	conduct minor maintenance (oil change, tire change, battery replacement)	• 2018 • 2019 • 2020 • 2021
Operational Support and Logistics	Motor transport operations	• dispatch vehicles and track preventative maintenance checks and services, • transport vehicles to and from authorized dealers and maintenance shops, • refuel vehicles	• 2018 • 2019 • 2020 • 2021
Operational Support and Logistics	Range/Training safety officer	• provide range safety and support; • supplement U.S. Customs and Bureau Protection (CBP) Firearms Instructors; transport range equipment, including CBP-owned firearms and ammunition, between stations and designated firing ranges	• 2018 • 2019 • 2020 • 2021

Mission	Capability	Description	Fiscal Year
Operational Support and Logistics	All-Source analyst/ Watch support	monitor imagery and sensor data, apply knowledge and skills to assist CBP with research and analysis of current and historical geospatial imagery/maps, assist CBP with linguist/translation support, and provide criminal analytical support	• 2018 • 2019 • 2020 • 2021
Operational Support and Logistics	Watch clerk/Reports writer/Information analyst	apply writing and analytical skills to assist law enforcement authorities with management of all-source products, such as processing incoming messages and assisting with assembling, proofreading, and consolidating all reports	• 2018 • 2019 • 2020 • 2021
Operational Support and Logistics	Information requirements manager	advise CBP on how to better define/describe the border security environment and determine/evaluate criminal-based courses of action based on the management of CBP assets and development of priority information requirements	• 2018 • 2019 • 2020 • 2021
Operational Support and Logistics	DOD medical personnel	evaluate and the treat acute and urgent medical conditions of foreign nationals and refer foreign nationals with suspected infectious conditions that may pose a health risk	• 2019
Operational Support and Logistics	Non-Intrusive ground operations	guide the flow of conveyances through active non-intrusive inspections systems at ports of entry and communicate with the CBP officer or primary operator	• 2018 • 2019 • 2020
Operational Support and Logistics	Cargo deck support[a]	guide the flow of vehicles in a controlled area and unload, move, and load commercial goods to facilitate inspections performed by CBP officers	• 2018 • 2019 • 2020
Operational Support and Logistics	Rail support[b]	prepare vehicles being transported on railcars for inspection by opening the trunk of each vehicle for inspection by CBP officers	• 2020 • 2021
Operational Support and Logistics	Seal inspections operations[b]	perform visual verification of commercial cargo container seals at U.S. ports of entry	• 2020 • 2021
Operational Support and Logistics	Bulk destruction	destroy seized inventory that is no longer part of an active case, including perishable items, bulk seized cargo, and vault inventory narcotics	• 2020 • 2021
Operational Support and Logistics	Point of entry observer[a, b]	perform area observations to detect and report on known and suspected areas of illegal activities within, or near, a Port of Entry area.	• 2018 • 2019 • 2020 • 2021
Administration and Training	Administrative/clerical	answer phones and monitor and answer radio communications and monitor real-time situational moving map feeds, displaying both ground and air assets, to enable command and control by CBP	• 2018 • 2019 • 2020 • 2021
Administration and Training	Paralegal administration	conduct logistical support for the asset forfeiture program including clerical duties for data entry, annotating evidence transfer, and property inventory	• 2018 • 2019 • 2020

Mission	Capability	Description	Fiscal Year
Command and Control	Radio communications	monitor remote video surveillance system camera, access and enter data into CBP databases, and conduct radio communications with agents in the field	• 2018 • 2019 • 2020 • 2021
Command and Control	Radio communications system support technician	repair radios, computers, scope truck, and update handheld or vehicle radios	• 2020 • 2021
Crisis Response Force		provide force protection, medical, aviation, and engineering support	• 2019 • 2020 • 2021
Detection, Monitoring and Surveillance Support	Camera operator	monitor remote video surveillance system	• 2018 • 2019 • 2020 • 2021
Detection, Monitoring and Surveillance Support	Checkpoint observer[b]	observe area and monitor license plate cameras	• 2018 • 2019 • 2020 • 2021
Detection, Monitoring and Surveillance Support	Unmanned ground sensor/imaging sensor maintainer	set up, maintain, and monitor underground sensors and ground imaging sensors	• 2019 • 2020 • 2021
Detection, Monitoring and Surveillance Support	Mobile surveillance camera (MSC) operator	monitor remote video surveillance system cameras in equipped mobile surveillance vehicles	• 2019 • 2020 • 2021
Detection, Monitoring and Surveillance Support	Aircraft sensor operator	operate aerial camera/sensor equipment, monitor real-time video in fixed-wing aircraft or light helicopter platforms, and relay real-time information to ground law enforcement agents	• 2018 • 2019 • 2020 • 2021
Detection, Monitoring and Surveillance Support	High capacity transportation driver[c]	drive bus/van of foreign nationals detained by CBP	• 2019 • 2020
Detection, Monitoring and Surveillance Support	Aerostat surveillance system with crew	deploy, maintain, and operate aerostat and surveillance equipment	• 2018
Detection, Monitoring and Surveillance Support	Geospatial & criminal analysis	assist with analysis of geospatial imagery and maps and provide criminal analytical support to help increase situational awareness	• 2018
Detection, Monitoring and Surveillance Support	Sensor operator	operate unmanned aerial sensor equipment and monitor radar detections in real time to provide situational awareness to AMO agents	• 2018
Detention Support	Holding support[d]	monitor, escort, observe foreign nationals detained by CBP, external security, stock storage and food distribution, foreign national administration, foreign national discharge	• 2019 • 2020

Mission	Capability	Description	Fiscal Year
Detention Support	Port of entry enforcement support[d]	perform roving operations, passenger secondary vehicle inspections, cargo inspections, general aviation aircraft inspections	• 2019 • 2020
Detention Support	General detention support	assist with meal distribution, welfare checks, and logistical supply assistance	• 2019
Aviation Support	Light rotary wing support	perform tactical, low-level air support and provide immediate visibility to agents on the ground to track foot signs, monitor illicit activity, pick up and drop off a small number of agents to remote areas and mountain tops, and conduct medical evacuations	• 2018 • 2019 • 2020 • 2021
Aviation Support	Medium rotary wing support	perform tactical, low-level air support and can conduct more than one mission in a single flight, such as launch for an enforcement mission, then divert for a search and rescue, and ultimately finish the day by transporting narcotics and a group of 8 or more agents from a remote area	• 2019 • 2020
Aviation Support	Heavy rotary wing support	perform tactical, low/mid-level air support and can transport a minimum of 20 agents and their massive equipment (including dirt bikes and all-terrain vehicles) to remote locations	• 2020 • 2021
Aviation Support	Fixed wing support	perform low visual and audible detection from the ground, provide detection and monitoring, and illuminate targets during night-time hours	• 2019 • 2020
Aviation Support	Unmanned aircraft systems (UAS)	launch on demand, cover large areas with 5-9 hours loiter time, provide detection and monitoring, and illuminate targets during night-time hours	• 2019 • 2020 • 2021

Source: GAO analysis of Department of Homeland Security (DHS) and DOD information. | GAO-21-356

[a]The Secretary of Defense stipulated in his fiscal year 2019 and fiscal year 2020 approval memos that these missions and capabilities would be performed by only National Guard personnel.

[b]DOD stated in its June 23, 2020 approval memo for the fiscal year 2021 RFA that these missions require further consideration and a final decision would be provided at a later date. However, DHS officials told us that DOD agreed to provide these capabilities.

[c]DOD denied DHS's request to extend this capability into all of fiscal year 2020, but DOD, to allow CBP to transition into contract support, approved transitional support until the contractor was operational, or until November 15, 2019, whichever occurred first.

[d]According to Office of the Under Secretary of Defense (Policy) officials, the Secretary of Defense did not approve active duty personnel to participate in law enforcement activities or have direct contact with foreign nationals, DHS coordinated with the Governor of Texas to arrange for Texas National Guard members to provide these duties, and the Secretary of Defense approved that support to be funded and carried out in a title 32, U.S. Code duty status. The Secretary of Defense, with the concurrence of the Governor of Texas, approved an extension of supplemental holding and supplemental port of entry support provided by Texas National Guard personnel in a title 32, U.S. Code duty status through November 15, 2019.

Appendix III: Laws Department of Defense (DOD) Officials Cited as Governing DOD's Border Support Activities

The following table summarizes the laws DOD cited to provide support to U.S. Customs and Border Protection (CBP) in the four decision packages we reviewed. We did not assess the validity or appropriateness of the authorities DOD cited.

Table 10: Laws Department of Defense (DOD) Officials Cited as Governing DOD's Border Support Activities

Assessment Component	Law	Description
Authority to provide support	Chapter 15, Title 10 U.S.C. (§§ 271-284)	These provisions of chapter 15, which is entitled "Military Support for Civilian Law Enforcement Agencies," provide DOD with authority to carry out certain activities to support civilian law enforcement agencies.
Authority to provide support	National Defense Authorization Act for Fiscal Year 2016, Pub. L. No. 114-92, § 1059 (2015)	This law states that the Secretary of Defense, with the concurrence of the Secretary of Homeland Security, may provide assistance to U.S. Customs and Border Protection (CBP) for purposes of increasing ongoing efforts to secure the southern land border.
Authority to provide support	Economy Act of 1932, 31 U.S. Code §§ 1535-36	Section 1535 states that the head of an agency (e.g., Secretary of Homeland Security) may place an order with another agency, in this case DOD, for goods or services if (1) amounts are available; (2) the head of the ordering agency, in this case DHS, decides the order is in the best interest of the United States Government; (3) the agency to fill the order (DOD) is able to provide or get by contract the ordered goods or services; and (4) the head of the agency (Secretary of Homeland Security) decides that ordered goods or services cannot be provided by contract as conveniently or cheaply by a commercial enterprise. Under the Economy Act, the ordering agency must promptly reimburse the agency that provides support upon that agency's written request.
Limitations on the type of support	Posse Comitatus Act, 18 U.S. Code § 1385	Together with DOD guidance, this law prohibits DOD personnel in a Title 10 status from carrying out law enforcement functions, with certain exceptions.[a]
Limitations on the type of support	10 U.S. Code § 276	Section 276 states that support may not be provided to any civilian law enforcement official under chapter 15 of title 10, U.S. Code if the provision of such support will adversely affect the military preparedness of the United States.
Authority to waive reimbursement	10 U.S. Code § 277	Section 277 requires, to the extent otherwise required by the Economy Act or other applicable law, that a civilian law enforcement agency to which support is provided under chapter 15 of title 10, U.S. Code or section 502(f) of title 32 reimburse DOD for such support unless the reimbursement is waived by the Secretary of Defense under section 277(c).[b]

Source: GAO analysis of DOD information and relevant statutes. | GAO-21-356

[a]DOD Instruction 3025.21, *Defense Support of Civilian Law Enforcement Agencies* (Feb. 27, 2013) (incorporating change 1, effective Feb. 8, 2019).

[b]Section 277(c) of title 10, U.S. Code authorizes the Secretary of Defense to waive reimbursement if support under chapter 15 or section 502(f) of title 32, U.S. Code either (1) is provided in the normal course of military training or operations or (2) results in a benefit to the element of DOD or the National Guard personnel providing the support that is substantially equivalent to that which would otherwise be obtained from military operations or training.

Appendix IV: Roles for Requesting Assistance from the Department of Defense (DOD)

The following organizations have roles in submitting requests for assistance (RFA) from DOD or in reviewing those requests.

Table 11a: Roles and Responsibilities for Department of Homeland Security (DHS) to Request Assistance from Department of Defense (DOD)

Department of Homeland Security Components	Role
U.S. Customs and Border Protection and DHS Policy	establish requirements and identify the mission capabilities the agency is requesting DOD to provide
DHS Executive Secretary	submits RFA to the DOD Executive Secretary for approval

Table 11b: Roles and Responsibilities for Department of Homeland Security (DHS) to Request Assistance from Department of Defense (DOD)

DOD Components	Role
DOD Executive Secretary	receives RFA from DHS and submits it to the Assistant Secretary of Defense for Homeland Defense and Global Security for coordination
The Assistant Secretary of Defense for Homeland Defense and Global Security	coordinates DOD's domestic efforts in support of other federal departments and agencies, states, and local authorities
Combatant Commanders (U.S. Northern Command)	serve as the principal planning agents that work with other supporting commands to provide the needed assets and resources
Military Services (Army, Marine Corps, Air Force)	establish the necessary policies and procedures to ensure appropriate personnel are trained to execute Defense Support of Civil Authorities (DSCA) missions identified in each RFA
National Guard Bureau	is a joint DOD activity composed of reserve components of the United States Army and the United States Air Force that coordinates RFAs, estimates the costs, and assesses the benefits of the state Guard volunteers who assist with DOD's DSCA missions
Chairman of the Joint Chiefs of Staff	manages sourcing and impact on readiness for military personnel assisting with the DSCA mission
Under Secretary of Defense (Comptroller)	prepares cost estimates for providing the requested capabilities
Under Secretary of Defense (Policy)	prepares a decision package for the Secretary of Defense in response to each RFA the Department receives for DSCA support
Secretary of Defense	reviews the decision package, decides which capabilities DOD will provide, and submits a memo to DHS detailing this information

Table 11c: Roles and Responsibilities for Department of Homeland Security (DHS) to Request Assistance from Department of Defense (DOD)

States	Role
Governor	approves the use of state National Guard members for DSCA under title 32, U.S. Code, authority and can request Federal assistance
The Adjutant General	although the roles and responsibilities vary by state, is appointed by the governor and serves as the chief administrative officer of the state's military forces, including the National Guard members assigned to support DHS at the southwest border
Joint Force Headquarters	manage their state's National Guard personnel, including planning, training, and execution of National Guard homeland defense, civil support, and other domestic emergency mission within the United States

Source: GAO analysis of DHS and DOD information. | GAO-21-356

Appendix V: Comments from the Department of Defense

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
2600 DEFENSE PENTAGON
WASHINGTON, D.C. 20301-2600

HOMELAND DEFENSE & GLOBAL SECURITY

DEC 15 2020

Ms. Elizabeth Field
Director, Defense Capabilities Management
U.S. Government Accountability Office
441 G Street, NW
Washington DC 20548

Dear Ms. Field,

This is the Department of Defense (DoD) response to the GAO Draft Report GAO-21-159SU, "SOUTHWEST BORDER SECURITY: Actions Are Needed to Address the Cost and Readiness Implications of Continued DOD Support to U.S. Customs and Border Protection," dated October 16, 2020 (GAO Code 103417).

Attached is DoD's response to the subject report. My point of contact is Mr. James Ross who can be reached at james.c.ross.civ@mail.mil and phone 571-256-8325.

Sincerely,

Robert G. Salesses
Deputy Assistant Secretary of Defense
Homeland Defense Integration &
Defense Support of Civil Authorities

Attachment:
As stated

GAO DRAFT REPORT DATED OCTOBER 16, 2020
GAO-21-159SU (GAO CODE 103417)

"SOUTHWEST BORDER SECURITY: ACTIONS ARE NEEDED TO ADDRESS THE COST AND READINESS IMPLICATIONS OF CONTINUED DOD SUPPORT TO U.S. CUSTOMS AND BORDER PROTECTION"

DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATION

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) follows GAO best practices for completing well-documented cost estimates when assessing DHS's RFAs related to the southwest border by documenting its estimating methods for future RFAs. (Recommendation 1)

DoD RESPONSE: DoD non-concurs. The Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) disagrees with this recommendation. The cost estimates for DoD support to DHS were developed using the Contingency Operations Support Tool (COST) model and normalized for elements that should be excluded through a review of the output data and identification of Cost Breakdown Structure (CBS) elements that would not be applicable due to the nature of the operation.

The intent of the OUSD(C) analysis is to provide a rough order of magnitude cost estimate that informs senior leadership decision-making regarding the potential cost of each operation, and that may be used, as appropriate, in communications with external stakeholders (e.g., Congress). GAO's guide for reliable cost estimates is applicable to acquisition programs that can be scaled using the methods presented, and is not necessarily applicable to contingency operations.

Cost estimates are generally required for emergent, and often dynamic, contingency operations, often on very short notice. OUSD(C) uses the COST model to develop more reliable preliminary cost estimates for contingency operations. As more information is provided, OUSD(C) builds on the budget estimate by periodically adjusting the initial budget estimate to reflect actual execution experience in addition to changes in operational and logistical plans.

RECOMMENDATION 2: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) follows GAO best practices for credible estimates when assessing DHS's RFAs related to the southwest border by completing a robust sensitivity analysis of key cost drivers, a risk and uncertainty analysis, and cross checks for future RFAs. (Recommendation 2)

DoD RESPONSE: DoD non-concurs. OUSD(C) disagrees with this recommendation. DoD uses the COST model to develop estimates for contingency operations by CBS elements. The data dictionary for the CBS codes are contained in Annex 4 to the Financial Management Regulation (FMR) 7000.14-R, Volume 12, Chapter 23. The cost estimates are formally revised

and updated, as needed, as part of the effort to inform senior leadership of changes in cost. The cost estimates are also informed by flash report execution data reported by the DoD Components.

Although a traditional sensitivity analysis was not conducted, OUSD(C) analysts reviewed the impact of operational tempo (OPTEMPO) and transportation modes on the cost estimate. The OPTEMPO and transportation modes were not specified in the Requests for Assistance (RFAs); therefore, assumptions were made to develop the most realistic cost estimate based on the best information available.

RECOMMENDATION 3: The GAO recommends that the Secretary of Defense should ensure that the Chairman of the Joint Chiefs of Staff, in collaboration with the Secretaries of the Military Departments, identifies units likely to be sourced to support CBP on the southwest border and the potential unit-level readiness impacts of assigning those units prior to the Secretary responding to DHS's RFAs, when conditions permit. (Recommendation 3)

DoD RESPONSE: DoD non-concurs. DoD is confident that the process used to assess readiness prior to approving support is appropriate. DoD receives numerous RFAs for resources every year from other Federal departments and agencies, some on short notice with safety and security, life-saving, or life-sustaining implications requiring a prompt response. DoD has two separate and distinct processes to assess the readiness effects on the force of supporting such RFAs.

The Joint Staff analyzes each RFA to determine the effect each mission will have on the military personnel used to provide the support. This evaluation determines whether the use of DoD personnel to perform a requested mission is appropriate and if it will affect military readiness. The Joint Staff assessment enables the Secretary of Defense to make an informed decision as to whether DoD should support DHS's request.

If the Secretary of Defense approves a request for assistance, the appropriate Combatant Command conducts a mission analysis to determine whether the Command has the forces required to perform the approved mission. If a Combatant Command requires additional forces to perform the approved support, the Command submits a Request for Forces to the Joint Staff. The Joint Staff then uses a separate and distinct global force management (GFM) process to gain Secretary of Defense approval of the specific forces and capabilities that will be allocated to the Combatant Command to support the request. Inherent in this process is an assessment by the Secretaries of the Military Departments of forces available to support that request and whether the readiness of such forces would be at risk if they were selected to carry out the approved mission. The GFM process provides the Secretary of Defense with the information needed to make risk-informed decisions that account for and balance unit readiness, competing requirements, and potential future contingencies.

This two-track process ensures any readiness impacts are communicated directly to the Secretary of Defense when the Secretary is deciding whether to provide support to another Federal department or agency.

RECOMMENDATION 4: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense for Policy, in coordination with the Under Secretary of Defense (Comptroller), provides the Section 1014 reports to the cognizant congressional committees on time. (Recommendation 4)

DoD RESPONSE: DoD concurs. DoD agrees that it should provide reports to cognizant congressional committees on time. DoD notes that the only Section 1014 report that has not been delivered on time is the report for fiscal year 2019. This report was delayed by two events: (1) Congress did not extend the requirement for the Section 1014 report until December 20, 2019, two months after DoD began data collection for the previous three reports; and (2) the unique, unprecedented response to the coronavirus disease 2019 (COVID-19) pandemic and changes in personnel delaying the required research and preparation of the report.

RECOMMENDATION 5: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) clarify guidance to ensure that the military services and the National Guard Bureau track all costs associated with DOD support to CBP's border security mission, including costs associated with installation support, oversight of border barrier construction projects, and National Guard personnel benefits and include those costs in any future Section 1014 reports. (Recommendation 5)

DoD RESPONSE: DoD non-concurs. OUSD(C) disagrees with this recommendation. OUSD(C) provides Standard Financial Information Structure (SFIS) contingency codes used by the DoD Components to capture costs incurred as part of support provided to DHS at the southwest border. The DoD FMR 7000-14R, Volume 12, Chapter 23, provides guidance on reporting the cost of contingency operations. The DoD FMR explains that DoD Components will report all incremental costs associated with a contingency operation, costs that are beyond baseline training, operations, and personnel costs. It is the responsibility of the organization that incurs costs in support of the operation, directly or indirectly, to ensure that information on all costs is reported as appropriate.

(Recommendation 6 belongs to the Secretary of Homeland Security)

RECOMMENDATION 7: The Secretary of Defense, together with the Secretary of Homeland Security, should define and articulate a common outcome, consistent with best practices for interagency coordination, for DOD's support to DHS, and how that support will enable DHS to achieve its border security objectives in fiscal year 2021 and beyond. (Recommendation 7)

DoD RESPONSE: DoD non-concurs. DoD already works closely with DHS to define and agree to a common outcome for temporary DoD border security support. For example, for the period of support included in this GAO review, DoD provided additional detection and monitoring capability and other support during surge periods along the southwest border to allow DHS to place CBP personnel back on the border, and thereby increase CBP's ability to identify,

interdict, apprehend, and process illegal immigrants. This temporary support provided capabilities needed to assist DHS in achieving DHS's border security objectives during a time of need. The DoD support agreed upon with DHS accounted for the risk providing such support might pose to DoD and ensured that providing such support would not adversely affect DoD's ability to undertake DoD missions, including by accounting for possible effects on military preparedness and readiness.

DoD does not agree that it would be appropriate to develop a common outcome with DHS for DoD support beyond fiscal year 2021. DoD support is provided to assist DHS in filling temporary gaps in capabilities needed to achieve DHS border security objectives until DHS has developed or obtained the capability necessary to achieve such objectives. Agreeing to a common outcome beyond fiscal year 2021, which would represent a more permanent and enduring commitment of DoD resources, may create an impression that DoD has a border security mission, and may inhibit DHS requests for additional resources and capabilities needed to achieve its border security objectives. Congress should fully fund DHS to the level necessary to achieve DHS's border security objectives.

Appendix VI: Comments from the Department of Homeland Security

U.S. Department of Homeland Security
Washington, DC 20528

Homeland Security

December 3, 2020

Elizabeth Field
Director, Defense Capabilities and Management
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Re: Management Response to Draft Report GAO-21-356, "SOUTHWEST BORDER SECURITY: Actions Are Needed to Address the Cost and Readiness Implications of Continued DOD Support to U.S. Customs and Border Protection"

Dear Ms. Field:

Thank you for the opportunity to comment on this draft report. The U.S. Department of Homeland Security (DHS or the Department) appreciates the U.S. Government Accountability Office's (GAO) work in planning and conducting its review and issuing this report.

The Department is pleased to note GAO's positive recognition of the key interagency collaboration practices between DHS and the Department of Defense (DOD) for DOD support on the southwest border. DHS remains committed to future collaboration with DOD to define and articulate a common outcome to enable DOD to plan for resources needed to support DHS effectively.

The draft report contained seven recommendations, including one for DHS, with which the Department concurs. Attached find our detailed response to the recommendation. DHS previously submitted technical comments addressing accuracy and contextual issues under separate cover for GAO's consideration.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Sincerely,

JIM H. CRUMPACKER, CIA, CFE
Director
Departmental GAO-OIG Liaison Office

Attachment

Attachment: Management Response to Recommendation Contained in GAO-21-356

GAO recommended that the Secretary of Homeland Security, together with the Secretary of Defense:

Recommendation 6: Define and articulate a common outcome, consistent with best practices for interagency coordination, for DOD's support to DHS, and how that support will enable DHS to achieve its southwest border security mission in fiscal year 2021 and beyond.

Response: Concur. U.S. Customs and Border Protection (CBP), U.S. Border Patrol, in coordination with the DHS Office of Strategy, Policy, and Plans; Office of Operations Coordination; and Military Advisor's Office (MIL) will continue to use the current request for assistance (RFA) process to define and articulate a common outcome, consistent with best practices for interagency coordination, for DOD's support to DHS' southwest border mission.

The RFA process is complex and deliberate. CBP considers all other external options, and evaluates budget, personnel, contracting, background investigation requirements, and legislation before seeking assistance from DOD. Once the determination is made to officially request assistance, there is extensive collaboration between DHS and DOD, and the requirements are delineated in the RFA language. Along with best practices and desired outcomes, RFAs are discussed regularly in weekly and bi-weekly meetings and are highlighted in writing during quarterly reviews with DOD.

CBP will continue with the aforementioned meetings that continually contribute to improving the process at the operational level and MIL will continue to liaison with DOD to further coordination efforts.

As the well-established RFA process is existing and CBP, with the MIL, are continually, working to enhance interagency coordination for DOD's support to DHS, we request that GAO consider this recommendation resolved and closed, as implemented.

2

Appendix VII: GAO Contact and Staff Acknowledgments

GAO Contact

Elizabeth A. Field at (202) 512-2775 or fielde1@gao.gov

Staff Acknowledgments

In addition to the contact named above, Alex Winograd (Assistant Director), Sara G. Cradic (Analyst-In-Charge), Pedro Almoguera, Kathryn Bernet, Yvette Gutierrez, Adam Hoffman, David Jones, Evan Keir, Joanne Landesman, Amie Lesser, Jennifer Leotta, Jacqueline McColl, Michael Pose, Michael Silver, Carter Stevens, and Mary Weiland made key contributions to this report.

Appendix VIII: Accessible Data

Data Table

Accessible Data for Figure 2: Number of Military Personnel Assigned to the Southwest Border Security Mission (April 2018 to August 2020)

Year	Month	National Guard Personnel	Active Duty Personnel
2018	April	782	0
2018	May	1551	0
2018	June	1943	2
2018	July	2030	17
2018	August	2084	20
2018	September	2220	20
2018	October	1901	21
2018	November	2149	5815
2018	December	2264	5082
2019	January	2236	2346
2019	February	2275	1976
2019	March	2210	4120
2019	April	2081	2913
2019	May	1942	2051
2019	June	1932	2845
2019	July	1980	2484
2019	August	2025	2299
2019	September	2020	3035
2019	October	1897	3059
2019	November	2196	2853
2019	December	2563	2583
2020	January	2549	2550
2020	February	2579	2621
2020	March	2889	2546
2020	April	2428	2470
2020	May	2588	2475
2020	June	2612	2451
2020	July	2353	2624
2020	August	2290	3007

Agency Comment Letters

Accessible Text for Appendix V Comments from the Department of Defense

Page 1

DEC 15 2020

Ms. Elizabeth Field
Director, Defense Capabilities Management
U.S. Government Accountability Office
441 G Street, NW
Washington DC 20548

Dear Ms. Field,

This is the Department of Defense (DoD) response to the GAO Draft Report GAO-21-159SU, "SOUTHWEST BORDER SECURITY: Actions Are Needed to Address the Cost and Readiness Implications of Continued DOD Support to U.S. Customs and Border Protection," dated October 16, 2020 (GAO Code 103417).

Attached is DoD's response to the subject report. My point of contact is Mr. James Ross who can be reached at james.c.ross.civ@mail.mil and phone 571-256-8325.

Sincerely,

Robert G. Salesses
Deputy Assistant Secretary of Defense
Homeland Defense Integration &
Defense Support of Civil Authorities

Attachment:
As stated

Page 2

GAO DRAFT REPORT DATED OCTOBER 16, 2020 GAO-21-159SU (GAO CODE 103417)

"SOUTHWEST BORDER SECURITY: ACTIONS ARE NEEDED TO ADDRESS THE COST AND READINESS IMPLICATIONS OF CONTINUED DOD SUPPORT TO U.S. CUSTOMS AND BORDER PROTECTION"

DEPARTMENT OF DEFENSE COMMENTS TO THE GAO RECOMMENDATION

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) follows GAO best practices for completing well-documented cost estimates when assessing DHS's RFAs related to the southwest border by documenting its estimating methods for future RFAs. (Recommendation 1)

DoD RESPONSE: DoD non-concurs. The Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) disagrees with this recommendation. The cost estimates for DoD support to DHS were developed using the Contingency Operations Support Tool (COST) model and normalized for elements that should be excluded through a review of the output data and identification of Cost Breakdown Structure (CBS) elements that would not be applicable due to the nature of the operation.

The intent of the OUSD(C) analysis is to provide a rough order of magnitude cost estimate that informs senior leadership decision-making regarding the potential cost of each operation, and that may be used, as appropriate, in communications with external stakeholders (e.g., Congress). GAO's guide for reliable cost estimates is applicable to acquisition programs that can be scaled using the methods presented, and is not necessarily applicable to contingency operations.

Cost estimates are generally required for emergent, and often dynamic, contingency operations, often on very short notice. OUSD(C) uses the COST model to develop more reliable preliminary cost estimates for contingency operations. As more information is provided, OUSD(C) builds on the budget estimate by periodically adjusting the initial budget estimate to reflect actual execution experience in addition to changes in operational and logistical plans.

RECOMMENDATION 2: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) follows GAO best practices for credible estimates when assessing DHS's RFAs related to the southwest border by completing a robust sensitivity

analysis of key cost drivers, a risk and uncertainty analysis, and cross checks for future RFAs. (Recommendation 2)

DoD RESPONSE: DoD non-concurs. OUSD(C) disagrees with this recommendation. DoD uses the COST model to develop estimates for contingency operations by CBS elements. The data dictionary for the CBS codes are contained in Annex 4 to the Financial Management Regulation (FMR) 7000.14-R, Volume 12, Chapter 23. The cost estimates are formally revised

Page 3

and updated, as needed, as part of the effort to inform senior leadership of changes in cost. The cost estimates are also informed by flash report execution data reported by the DoD Components.

Although a traditional sensitivity analysis was not conducted, OUSD(C) analysts reviewed the impact of operational tempo (OPTEMPO) and transportation modes on the cost estimate. The OPTEMPO and transportation modes were not specified in the Requests for Assistance (RFAs); therefore, assumptions were made to develop the most realistic cost estimate based on the best information available.

RECOMMENDATION 3: The GAO recommends that the Secretary of Defense should ensure that the Chairman of the Joint Chiefs of Staff, in collaboration with the Secretaries of the Military Departments, identifies units likely to be sourced to support CBP on the southwest border and the potential unit-level readiness impacts of assigning those units prior to the Secretary responding to DHS's RFAs, when conditions permit. (Recommendation 3)

DoD RESPONSE: DoD non-concurs. DoD is confident that the process used to assess readiness prior to approving support is appropriate. DoD receives numerous RFAs for resources every year from other Federal departments and agencies, some on short notice with safety and security, life-saving, or life-sustaining implications requiring a prompt response. DoD has two separate and distinct processes to assess the readiness effects on the force of supporting such RFAs.

The Joint Staff analyzes each RFA to determine the effect each mission will have on the military personnel used to provide the support. This evaluation determines whether the use of DoD personnel to perform a requested mission is appropriate and if it will affect military readiness. The

Joint Staff assessment enables the Secretary of Defense to make an informed decision as to whether DoD should support DHS's request.

If the Secretary of Defense approves a request for assistance, the appropriate Combatant Command conducts a mission analysis to determine whether the Command has the forces required to perform the approved mission. If a Combatant Command requires additional forces to perform the approved support, the Command submits a Request for Forces to the Joint Staff. The Joint Staff then uses a separate and distinct global force management (GFM) process to gain Secretary of Defense approval of the specific forces and capabilities that will be allocated to the Combatant Command to support the request. Inherent in this process is an assessment by the Secretaries of the Military Departments of forces available to support that request and whether the readiness of such forces would be at risk if they were selected to carry out the approved mission. The GFM process provides the Secretary of Defense with the information needed to make risk-informed decisions that account for and balance unit readiness, competing requirements, and potential future contingencies.

This two-track process ensures any readiness impacts are communicated directly to the Secretary of Defense when the Secretary is deciding whether to provide support to another Federal department or agency.

Page 4

RECOMMENDATION 4: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense for Policy, in coordination with the Under Secretary of Defense (Comptroller), provides the Section 1014 reports to the cognizant congressional committees on time. (Recommendation 4)

DoD RESPONSE: DoD concurs. DoD agrees that it should provide reports to cognizant congressional committees on time. DoD notes that the only Section 1014 report that has not been delivered on time is the report for fiscal year 2019. This report was delayed by two events: (1) Congress did not extend the requirement for the Section 1014 report until December 20, 2019, two months after DoD began data collection for the previous three reports; and (2) the unique, unprecedented response to the coronavirus disease 2019 (COVID-19) pandemic and changes in personnel delaying the required research and preparation of the report.

RECOMMENDATION 5: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) clarify guidance to ensure that the military services and the National Guard Bureau track all costs associated with DOD support to CBP's border security mission, including costs associated with installation support, oversight of border barrier construction projects, and National Guard personnel benefits and include those costs in any future Section 1014 reports. (Recommendation 5)

DoD RESPONSE: DoD non-concurs. OUSD(C) disagrees with this recommendation. OUSD(C) provides Standard Financial Information Structure (SFIS) contingency codes used by the DoD Components to capture costs incurred as part of support provided to DHS at the southwest border. The DoD FMR 7000-14R, Volume 12, Chapter 23, provides guidance on reporting the cost of contingency operations. The DoD FMR explains that DoD Components will report all incremental costs associated with a contingency operation, costs that are beyond baseline training, operations, and personnel costs. It is the responsibility of the organization that incurs costs in support of the operation, directly or indirectly, to ensure that information on all costs is reported as appropriate.

(Recommendation 6 belongs to the Secretary of Homeland Security)

RECOMMENDATION 7: The Secretary of Defense, together with the Secretary of Homeland Security, should define and articulate a common outcome, consistent with best practices for interagency coordination, for DOD's support to DHS, and how that support will enable DHS to achieve its border security objectives in fiscal year 2021 and beyond. (Recommendation 7)

DoD RESPONSE: DoD non-concurs. DoD already works closely with DHS to define and agree to a common outcome for temporary DoD border security support. For example, for the period of support included in this GAO review, DoD provided additional detection and monitoring capability and other support during surge periods along the southwest border to allow DHS to place CBP personnel back on the border, and thereby increase CBP's ability to identify,

Page 5

interdict, apprehend, and process illegal immigrants. This temporary support provided capabilities needed to assist DHS in achieving DHS's

border security objectives during a time of need. The DoD support agreed upon with DHS accounted for the risk providing such support might pose to DoD and ensured that providing such support would not adversely affect DoD's ability to undertake DoD missions, including by accounting for possible effects on military preparedness and readiness.

DoD does not agree that it would be appropriate to develop a common outcome with DHS for DoD support beyond fiscal year 2021. DoD support is provided to assist DHS in filling temporary gaps in capabilities needed to achieve DHS border security objectives until DHS has developed or obtained the capability necessary to achieve such objectives. Agreeing to a common outcome beyond fiscal year 2021, which would represent a more permanent and enduring commitment of DoD resources, may create an impression that DoD has a border security mission, and may inhibit DHS requests for additional resources and capabilities needed to achieve its border security objectives. Congress should fully fund DHS to the level necessary to achieve DHS's border security objectives.

Accessible Text for Appendix VI Comments from the Department of Homeland Security

Page 1

December 3, 2020

Elizabeth Field
Director, Defense Capabilities and Management
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Re: Management Response to Draft Report GAO-21-356, "SOUTHWEST BORDER SECURITY: Actions Are Needed to Address the Cost and Readiness Implications of Continued DOD Support to U.S. Customs and Border Protection"

Dear Ms. Field:

Thank you for the opportunity to comment on this draft report. The U.S. Department of Homeland Security (DHS or the Department) appreciates the U.S. Government Accountability Office's (GAO) work in planning and conducting its review and issuing this report.

The Department is pleased to note GAO's positive recognition of the key interagency collaboration practices between DHS and the Department of Defense (DOD) for DOD support on the southwest border. DHS remains committed to future collaboration with DOD to define and articulate a common outcome to enable DOD to plan for resources needed to support DHS effectively.

The draft report contained seven recommendations, including one for DHS, with which the Department concurs. Attached find our detailed response to the recommendation. DHS previously submitted technical comments addressing accuracy and contextual issues under separate cover for GAO' s consideration.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Sincerely,

JIM H. CRUMPACKER, CIA, CFE
Director
Departmental GAO-OIG Liaison Office

Attachment

Page 2

Attachment: Management Response to Recommendation Contained in GA0-21-356

GAO recommended that the Secretary of Homeland Security, together with the Secretary of Defense:

Recommendation 6: Define and articulate a common outcome, consistent with best practices for interagency coordination, for DOD' s support to DHS, and how that support will enable DHS to achieve its southwest border security mission in fiscal year 2021 and beyond.

Response: Concur. U.S. Customs and Border Protection (CBP), U.S. Border Patrol, in coordination with the DHS Office of Strategy, Policy, and Plans; Office of Operations Coordination; and Military Advisor' s Office (MIL) will continue to use the current request for assistance (RFA) process to define and articulate a common outcome, consistent with best practices for interagency coordination, for DOD's support to DHS' southwest border mission.

The RFA process is complex and deliberate. CBP considers all other external options, and evaluates budget, personnel, contracting, background investigation requirements, and legislation before seeking assistance from DOD. Once the determination is made to officially request assistance, there is extensive collaboration between DHS and DOD, and the requirements are delineated in the RFA language. Along with best practices and desired outcomes, RFAs are discussed regularly in weekly and bi-weekly meetings and are highlighted in writing during quarterly reviews with DOD.

CBP will continue with the aforementioned meetings that continually contribute to improving the process at the operational level and MIL will continue to liaison with DOD to further coordination efforts.

As the well-established RFA process is existing and CBP, with the MIL, are continually, working to enhance interagency coordination for DOD's support to DHS, we request that GAO consider this recommendation resolved and closed, as implemented.

Related GAO Products

Border Security: U.S. Customs and Border Protection's Management of a Temporary Facility in Texas Raised Concerns about Resources Used. GAO-20-321R. Washington, D.C.: April 9, 2020.

Southwest Border: Actions Needed to Address Fragmentation in DHS's Processes for Apprehended Family Members. GAO-20-274. Washington, D.C.: February 19, 2020.

Southwest Border: Actions Needed to Improve DHS Processing of Families and Coordination between DHS and HHS. GAO-20-245. Washington, D.C.: February 19, 2020.

Border Security: Assessment of the Department of Homeland Security's Border Security Improvement Plan. GAO-19-538R. Washington, D.C.: July 16, 2019.

Border Security: DHS Should Improve the Quality of Unlawful Border Entry Information and Other Metric Reporting. GAO-19-305. Washington, D.C.: March 21, 2019.

Northern Border Security: CBP Identified Resource Challenges but Needs Performance Measures to Assess Security Between Ports of Entry. GAO-19-470. Washington, D.C.: June 26, 2019.

U.S. Customs and Border Protection: Progress and Challenges in Recruiting, Hiring, and Retaining Law Enforcement Personnel. GAO-18-487. Washington, D.C.: June 27, 2018.

Southwest Border Security: Additional Actions Needed to Better Assess Fencing's Contributions to Operations and Provide Guidance for Identifying Capability Gaps. GAO-17-331. Washington, D.C.: February 16, 2017.

Civil Support: DOD Is Taking Action to Strengthen Support of Civil Authorities. GAO-15-686T. Washington, D.C.: June 10, 2015.

Homeland Defense: DOD Needs to Address Gaps in Homeland Defense and Civil Support Guidance. GAO-13-128. Washington, D.C.: October 24, 2012.

Border Security: Observations on Costs, Benefits, and Challenges of a Department of Defense Role in Helping to Secure the Southwest Land Border. GAO-12-657T. Washington, D.C.: April 17, 2012.

Observations on the Costs and Benefits of an Increased Department of Defense Role in Helping to Secure the Southwest Land Border. GAO-11-856R. Washington, D.C.: September 12, 2011.

GAO's Mission

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through our website. Each weekday afternoon, GAO posts on its website newly released reports, testimony, and correspondence. You can also subscribe to GAO's email updates to receive notification of newly posted products.

Order by Phone

The price of each GAO publication reflects GAO's actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO's website, https://www.gao.gov/ordering.htm.

Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537.

Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information.

Connect with GAO

Connect with GAO on Facebook, Flickr, Twitter, and YouTube.
Subscribe to our RSS Feeds or Email Updates. Listen to our Podcasts.
Visit GAO on the web at https://www.gao.gov.

To Report Fraud, Waste, and Abuse in Federal Programs

Contact FraudNet:

Website: https://www.gao.gov/fraudnet/fraudnet.htm

Automated answering system: (800) 424-5454 or (202) 512-7700

Congressional Relations

Orice Williams Brown, Managing Director, WilliamsO@gao.gov, (202) 512-4400,
U.S. Government Accountability Office, 441 G Street NW, Room 7125,
Washington, DC 20548

Public Affairs

Chuck Young, Managing Director, youngc1@gao.gov, (202) 512-4800
U.S. Government Accountability Office, 441 G Street NW, Room 7149
Washington, DC 20548

Strategic Planning and External Liaison

Stephen J. Sanford, Acting Managing Director, spel@gao.gov, (202) 512-4707
U.S. Government Accountability Office, 441 G Street NW, Room 7814,
Washington, DC 20548