

# Vietnam Veterans Memorial: Process and Considerations for Adding Names to the Wall

GAO-24-107080

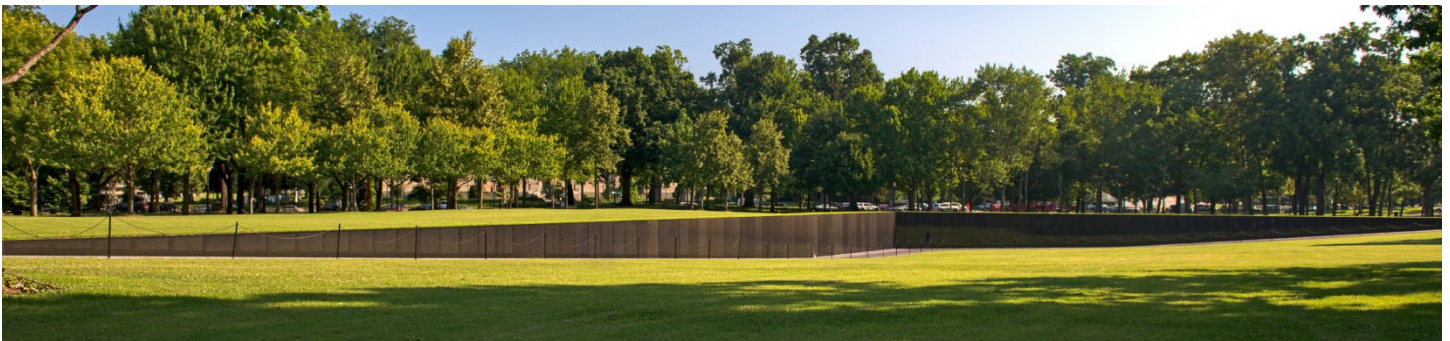
Q&A Report to the Honorable Charles E. Schumer, Majority Leader, U.S. Senate

September 19, 2024

## Why This Matters

The Vietnam Veterans Memorial in Washington, D.C., honors U.S. military service members who served and died in the Vietnam War. The most prominent element of the memorial is a nearly 500-foot-long granite wall (the Wall) upon which are inscribed the names of more than 58,000 U.S. service members who gave their lives in the war. Dedicated in 1982, the design of the memorial sought to recognize service members' sacrifice and begin a healing process after a divisive and controversial war, and it has since become one of the most visited sites on the National Mall (see figure 1).

Figure 1: View of the Vietnam Veterans Memorial Wall on the National Mall in Washington, D.C.



Source: vanhurck/stock.adobe.com. | GAO-24-107080

Since 1982, additional names have been added to the Wall, for example, in cases when errors and omissions were identified, and the Department of Defense (DOD) continues to receive requests to add names. However, not all deaths associated with Vietnam War–era military service meet DOD criteria for inscription on the Wall.

In 2016 and 2020, some members of Congress requested that DOD consider adding the names of 74 sailors who died in June 1969 when their ship, the USS *Frank E. Evans*, was in a collision with an Australian aircraft carrier in the South China Sea during a multilateral training exercise. DOD has considered adding the names of the 74 members of the crew of the USS *Frank E. Evans* (*Evans*) several times, but each time has found that the circumstances of the collision do not meet the criteria to be added to the Wall.

We were asked to examine the process for determining whether to add names to the Wall, including those of the 74 members of the *Evans* crew. This report describes how DOD reviews requests to add names to the Wall, including of the 74 members of the *Evans* crew; the process for inscribing new names on the Wall; and any additional considerations related to making such changes.

## Key Takeaways

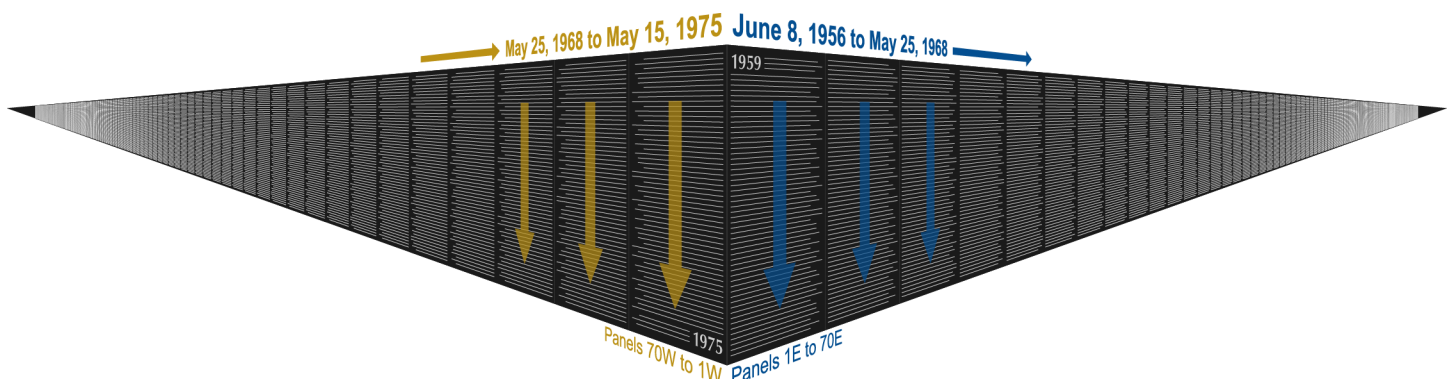
- Since its dedication in 1982, 380 service members' names have been added to the Wall as errors or omissions were found, among other reasons.
- Over the past 40 years, DOD has clarified the criteria the military services use to examine requested additions to the Wall and updated how DOD reviews and approves such requests. According to officials, these updates were made to try to ensure the facts and circumstances of requests to add names to the Wall are evaluated consistently.
- DOD has reviewed the circumstances of the June 1969 ship collision that killed 74 members of the USS *Frank E. Evans* crew, including in response to requests from members of Congress. DOD has consistently determined that the crew is not eligible for addition to the Wall based on criteria including the location and activities of the ship when the collision took place.
- Once DOD determines a name should be added to the Wall, it is the responsibility of the Vietnam Veterans Memorial Fund to inscribe the name under National Park Service oversight. The Vietnam Veterans Memorial Fund inscribes the name in the original design of the memorial, including ordering names on or after the date of casualty, within the limited remaining space.
- DOD has not directed the addition of a large group of names associated with a single casualty date since the early 1980s, according to officials; thus, the specific cost and planning considerations for doing so are unknown.

## What is the purpose of the Wall?

In 1980, Congress authorized the Vietnam Veterans Memorial Fund (VVMF) to establish a memorial on the National Mall to honor and recognize the men and women who served in the Vietnam War.<sup>1</sup> VVMF was founded in 1979 by Vietnam veterans who, affected by their own experiences during and after the war, sought to help veterans and the country heal. The site for the memorial was chosen due to its prominent location, as well as proximity to the Lincoln Memorial, seen itself as a symbol of national reconciliation.

VVMF held a national competition to select the design of the memorial. The selected design, by Maya Lin, was a polished granite wall with the names in chronological order by date of casualty—as stated on the Wall, “in the order they were taken from us.” The names are inscribed across 140 granite panels, beginning with the first dates of casualty at the tallest point in the center, and continuing east toward the Washington Monument along gradually shorter panels. The names resume at the west end of the Wall, near the Lincoln Memorial, intended to appear to emerge from the earth back to the center, with the last casualties meeting where the first begin, as illustrated in figure 2.

Figure 2: Original Design for Listing Names on the Vietnam Veterans Memorial Wall



Source: GAO analysis of National Park Service and Vietnam Veterans Memorial Fund information; GAO (design). | GAO-24-107080

In her design proposal, Maya Lin expressed the intent of the design of the names as they are on the Wall to convey a “sense of overwhelming numbers, while unifying these individuals into a whole,” and for each individual viewer to “come to terms with this loss.”

At the time, the Wall was a novel approach to war memorials with its minimalist design and prioritization of the names of the dead over the architectural or sculptural composition, according to the National Park Service (NPS). The memorial has since become one of the most visited memorials on the National Mall. As other groups sought to establish memorials and monuments on the National Mall, the Commemorative Works Act was enacted to, among other things, preserve existing memorials in the area, including the Vietnam Veterans Memorial, as completed works of civic art.<sup>2</sup>

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## Why are names added to the Wall?

Since 1982, DOD has directed names be added to the Wall when errors and omissions have been found, or when DOD determines that the circumstances of the death of a Vietnam War–era service member meet the criteria for addition to the Wall.

Prior to the memorial’s 1982 dedication, VVMF created the original list of names for inscription on the Wall from DOD casualty records. VVMF’s ability to compile a complete and accurate list of names was affected by challenges DOD faced tracking and reporting casualties from the Vietnam War era.<sup>3</sup> For example, DOD’s wartime casualty data at the time did not benefit from centralized computer databases.

VVMF compiled the original list of names from DOD casualty records that, by 1982, were housed in the National Archives and Records Administration (National Archives). The military services also provided separate casualty lists. VVMF collaborated with the National Archives, DOD, and the military services to verify and cross-check the lists, including the veracity and accuracy of the casualty record and spelling of the names.

Despite these efforts, errors and omissions were identified almost immediately. As we reported in May 1984, 68 names had been added to the Wall, with further additions expected from anticipated changes to DOD’s official list of casualties.<sup>4</sup>

In addition, information about the expanded geographic boundaries of U.S. combat operations also changed over the course of the war, and the accepted start and end dates have been interpreted differently over time, resulting in additions to the Wall.<sup>5</sup> For example, when the Wall was created, the earliest casualty listed was a service member who died in 1959. DOD later determined that those who died in Vietnam after the Military Assistance Advisory Group Vietnam was established in 1955 could be added to the Wall, thereby advancing the start date of included casualties.<sup>6</sup>

The number of names added to the Wall has decreased in recent years. For example, in the first 5 years after the Wall was dedicated, VVMF tallied over 200 additions. In the last 5 years, as of June 2024, five names were added to the Wall. Additionally, according to DOD and military service officials, the types of requests they receive to add names have also changed, from examples of active-duty service members who died during or soon after the war, to requests regarding Vietnam veterans who died more recently. For example, officials from the military services stated that the few requests they receive generally pertain to Vietnam veterans who died years after the war’s conclusion but whose deaths were believed to be a result of wounds sustained in the combat zone.

As of June 2024, VVMF confirmed that 380 service members’ names have been added to the Wall since 1982.<sup>7</sup>

**What is DOD’s policy for determining if a service member’s name is eligible to be added to the Wall?**

Today, DOD examines requests to add names to the Wall based on a standard set of criteria and a process set forth in DOD Instruction 1300.18, *DOD Personnel Casualty Matters, Policies, and Procedures*.<sup>8</sup> This instruction pertains to various DOD casualty matters, including for current active-duty casualty assistance and reporting, as well as casualties from past conflicts in Vietnam and Korea.

DOD’s policy for adding names to the Wall specifies that one of the criteria must be met for a service member’s name to be added. DOD’s criteria identify time frames, location, and other factors that may relate to a service member’s death, as listed in table 1.

**Table 1: DOD Criteria for Adding Names to the Vietnam Veterans Memorial Wall**

DOD criteria for adding names to the Wall	
DOD policy specifies that a service member must have died under conditions described in one of the following criteria.	In Vietnam between November 1, 1955, and December 31, 1960.
	In the defined combat zone on or after January 1, 1961.
	As a result of wounds (combat or hostile related) sustained in the combat zone.
	While participating in, or providing direct support to, a combat mission immediately en route to or returning from a target within the defined combat zone.
	From physical injuries, other than wounds, occurring in a defined combat zone, provided that death occurred within 120 days from departing the defined combat zone and that death occurred within 120 days of the incident.
	From a diagnosed illness while in a defined combat zone or outside the combat zone provided that death occurred within 120 days from departing the defined combat zone and that death occurred within 120 days of the diagnosis.

Source: GAO analysis of Department of Defense (DOD) information. | GAO-24-107080

The policy states there is no requirement for a service member to be killed in action or that a death be combat-related. The DOD instruction also generally defines a “combat zone” or “combat area” as that which has been officially designated by presidential or congressional authority. For example, a 1965 executive order identified the country of Vietnam and adjacent waters as the geographic area for combatant activities.<sup>9</sup>

The military services are to determine initial eligibility, which is then reviewed by the Casualty Advisory Board. The Casualty Advisory Board, which consists of representatives from across DOD, the Chairman of the Joint Chiefs of Staff, and the military services, is a permanent board responsible for casualty matters policy and reporting, including for requests to add service member names to the Wall. The board is responsible for making a recommendation to the Under Secretary of Defense for Personnel and Readiness for a final decision that is then to be communicated to families or other interested parties.

DOD’s policy is based on long-established criteria used over the past 40 years, and the department continues to assess and clarify the policy as needed, according to DOD documents and officials. For instance, DOD formalized its early process after questions arose regarding the 1983 addition of a group of service members killed in a plane crash outside the combat zone in August 1965.<sup>10</sup> More recently, DOD added the last two criteria, in table 1 above, in 2023 to clarify the time frame of eligibility of post-war deaths from non-combat injuries or illness sustained in the combat zone. According to DOD officials, these criteria were added to be consistent with overall DOD policy pertaining to active casualty data and recordkeeping.



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## How does DOD review requests to add a service member's name to the Wall?

Typically, the process begins when the respective military service receives a request to add a name or names to the Wall. According to officials from the military services' casualty offices, these requests are usually made by family of a deceased service member to the respective military service, but requests may come from other individuals or members of Congress. The respective military service casualty office then conducts research to verify a requested service member's Vietnam service and circumstances of death. Based on our discussions with the casualty offices for each of the four military services and review of documents they used to determine eligibility of specific service members, the information the military service obtains may include

- casualty reports, such as cabled notifications of death or injury;
- formal military or medical records documenting the casualty, such as a DD Form 1300, a death certificate, or available private medical records;
- military personnel records or other records of Vietnam service; and
- documentation of combat operations or deployment locations, such as operational documents, ship logs, aircraft incident reports, or other information to corroborate the circumstances and causes of death.

To ensure they have sufficient documentation of a service member's records to make an eligibility determination, military service casualty officials may obtain documents from internal and external entities, such as military historians, military service medical officers, the National Archives, and the Department of Veterans Affairs. They may also request additional information from the family, if possible, particularly for any private medical records or other information that only the family may have access to.

The military services provide their conclusions and information for review and deliberation by the Casualty Advisory Board. The board deliberates a request before voting and providing a recommendation for the Under Secretary of Defense for Personnel and Readiness, based on our review of board meeting minutes and other documentation. According to DOD officials, the role of the Casualty Advisory Board was added to the process for additions to the Wall in 2021 to try to ensure the facts and circumstances of requests continue to be consistently evaluated.

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## What is the process for inscribing new names on the Wall?

Once DOD has determined a name is eligible to be added, it provides the service member's name, date of casualty, military service, and other information to NPS and VVMF. VVMF is responsible for inscribing the names on the Wall, with the approval and oversight of NPS. According to officials, VVMF takes several steps to ensure the inscription of new names adheres to the Wall's original design, including with the correct spelling and appropriate location on the Wall, and funds and conducts the engraving in accordance with NPS rules and regulations.

**Confirming accuracy and style of a name.** Names are generally presented in the style of first name, middle initial, and last name, with a suffix, if applicable. VVMF officials stated they work with DOD and the family to confirm the name is spelled and represented accurately. For example, VVMF checks DOD records with the spelling used by the family to ensure any particular name style or convention is incorporated.

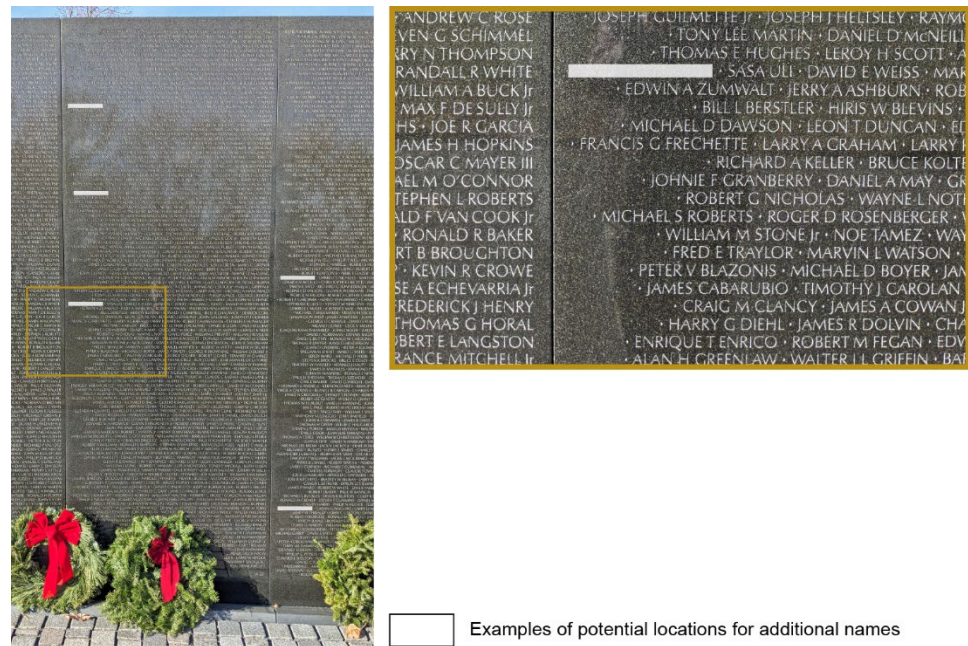
**Adhering to original chronological design.** When names are added, VVMF and Architect of Record officials stated they identify a location corresponding to the service member's date of casualty, or as close as possible after, to align with the design of the memorial. In this way, their intent is that the names are added

in a manner consistent with the design of inscribing the individual sacrifices across time as they were made.

**Fitting the name in available space.** VVMF and Architect of Record officials stated that the only available space to add names is at one end of an existing row of names because the Wall was not designed in anticipation of needing open, available space reserved for possible future additions. Because the text of each panel is arranged so that one side of all the rows is aligned against the vertical margin between panels, the remaining available space is only that in the unaligned, ragged edge. When finding a place to inscribe the name, officials stated they identify the first available space in the ragged edge, on or after the service member’s date of casualty, in which the name can fit.

Figure 3 illustrates notional examples of where names might be placed in the ragged edge of each panel.

**Figure 3: Notional Examples of Potential Space Where Names Could Be Added to the Vietnam Veterans Memorial Wall**



Source: GAO. | GAO-24-107080

**Engraving the names.** VVMF coordinates with NPS to obtain approval for changes to the Wall. VVMF hires and funds an engraver to inscribe the name onto the Wall, which is done in a style consistent with the surrounding names, according to officials. VVMF uses privately raised funds to make changes to the Wall.

**Why have the names of the 74 fallen members of the USS *Frank E. Evans* crew not been added to the Wall?**

DOD has determined that the *Evans* was outside the defined combat zone at the time of the collision, each time it has reviewed the circumstances of the collision, as shown in figure 4. DOD has reviewed the circumstances of the *Evans* collision on at least six occasions, based on our review of DOD documentation. DOD has consistently determined that the circumstances of the collision that killed 74 members of the crew on June 3, 1969, do not meet the criteria for addition to the Wall set forth in DOD Instruction 1300.18. Additionally, DOD has specified that the collision occurred while the ship was engaged in a joint exercise with U.S. and allied ships, but it was not providing direct support to or en route to a combat mission.

**Figure 4: Vietnam Combat Zone Defined in Executive Order 11216 and Location of the Collision of the USS *Frank E. Evans* and the HMAS *Melbourne* on June 3, 1969**



Source: GAO analysis of Department of Defense information and Executive Order 11216; Map Resources (map). | GAO-24-107080

Note: Executive Order 11216 (1965) identified the combat zone as of January 1, 1964, with geographic coordinates of the included waters.

Some members of Congress have requested that DOD add the names of the 74 members of the *Evans* crew to the Wall. As a result, in addition to reviewing the circumstances of the collision against its specific criteria, DOD has also considered the feasibility of making an exception to the criteria so the 74 members of the *Evans* crew could be added to the Wall.

In response to congressional requests in 2016, for example, DOD researched several factors to examine whether an exception could be made to add the 74 members of the *Evans* crew to the Wall and other options for recognition. The factors included the history of the ship's movements, the prior involvement of the ship and individual crew members in the Vietnam War, and whether a precedent had been set for treating these or other training exercises as creditable combat service. For example, according to DOD and Navy documents, the ship had been off the coast of Da Nang, Vietnam, in support of combat missions in May 1969. The *Evans* left combat to resupply in Subic Bay, Philippines, and embark new crew members, including some who had not previously served in the Vietnam combat zone. The *Evans* then joined the ships conducting training exercises in the South China Sea, including ships from the U.S., Australia, and New Zealand.

One of DOD's considerations when examining the circumstances of the *Evans* collision was that some of the ship's crew, including 16 of the 74 fallen crew members, joined the ship after it had left combat and had no prior service in the combat zone. DOD also examined whether other U.S. service member casualties not recognized on the Wall might warrant similar review should an exception be made for the 74 members of the *Evans* crew. DOD has identified several other Vietnam War-era casualties, including ship and transit flight accidents, that also do not fall within the DOD criteria. For example, in March 1962, an aircraft carrying more than 90 service members disappeared on a flight between Guam and the Philippines. Also, in June 1965, an aircraft crashed upon takeoff in California, killing 84 service members. Both flights were believed to be ultimately en route to Vietnam, but DOD has determined the circumstances do not meet the

criteria for inscription on the Wall because the flights were outside the combat zone and not in direct support of combat missions when the casualties occurred, according to DOD officials.

Based on all the factors they considered, DOD has determined that it would not be appropriate to grant an exception for the *Evans* collision and prompt the possibility of expanding eligibility to other currently ineligible cases. However, in its reviews, DOD noted that although the circumstances of the collision do not meet the criteria for addition to the Wall, the department was grateful for the service and sacrifice of the 74 members of the *Evans* crew, as well as others whose deaths are not inscribed on the Wall.

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### What are the views of those who support adding the 74 members of the *Evans* crew to the Wall?

Since at least 2001, the USS Frank E. Evans Association, as well as some families, surviving crew, and others have sought to add the names of the 74 members of the crew to the Wall. They believe that because the crew members died in service to their country during the Vietnam War, they should have the same recognition and honor as those inscribed on the Wall.

Association representatives, surviving family and crew we spoke with, and other supporters have expressed frustration that the crew is not included on the Wall because of the ship's location at the time of the collision, when the ship had been engaged in combat off the coast of Vietnam in the month prior to the collision and was planned to return following the exercises. Additionally, some supporters point to the 1983 addition of the group who died outside the combat zone in August 1965, when their plane crashed upon takeoff returning to Vietnam, as a precedent for adding the names of casualties that occurred outside the combat zone to the Wall. While DOD has acknowledged that this early addition to the Wall following the 1982 dedication prompted the department to formalize its review process for adding any future names, supporters of adding the names of the 74 members of the *Evans* crew believe a similar exception should be extended to add the crew members' names to the Wall.

The association and some surviving family members and crew we spoke with also said that particular experiences during and after the war have compounded their feelings of loss and unfairness. For example, association representatives and several family members we spoke with described their confusion upon first learning their loved ones' names were not among those listed. Their understanding was that the crew members died while deployed during the war, so they should be on the Wall.

While the association, families and survivors, and others continue to memorialize members of the *Evans* crew in other ways, they feel there is no substitute for recognition on the Wall.

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### Are there other types of memorials that publicly recognize members of the *Evans* crew?

The USS Frank E. Evans Association and others have worked to publicly recognize the service and sacrifice of the crew who died on June 3, 1969, through various types of memorials. The types of memorials include monuments, plaques, stones, and commemorative bricks located across the United States, such as part of state memorials and in individual hometowns, including the following examples.

- The association has worked to recognize the fallen crew in 28 states, such as with memorial stones with the names of the crew from that state, according to association officials.
- Plaques honoring the ship and its crew are in several locations, including the Australian National Maritime Museum in Sydney, Australia.



- State and local war memorials include the names of crew members from their region, such as the California, Nebraska, Oregon, and Philadelphia Vietnam veterans memorials.
- A memorial in Long Beach, California, where the ship was homeported prior to its final overseas deployment, recognizes the ship and lists the 74 crew members who died on June 3, 1969.

See figure 5 for examples of a memorial stone placed by the USS Frank E. Evans Association and a memorial that lists the names of the 74 fallen crew members.

**Figure 5: Examples of a Memorial Stone, in Bremerton, WA, and a Local Memorial, in Long Beach, CA**



Source: GAO. | GAO-24-107080

### What additional factors would need to be considered if adding a large group of names to the Wall?

Based on VVMF, NPS, and DOD experiences of adding names since 1982, potential considerations for adding large groups of names to the Wall include those that follow.

- **Space limitations on each panel.** Because each panel has a set number of rows, and the Wall was not designed with extra, open space to add names after construction, there is a finite amount of space in which names can be added. According to VVMF officials, names can only be added to the ragged edge on each of the existing 140 inscribed panels and there are limited lines remaining with enough space to accommodate a new name in the standard inscription style (see figure 3 above). VVMF does not have a specific estimate of exactly how much space remains, according to officials, because the length of the name partially determines how many additional names can be added, with shorter names fitting more easily than longer names.
- **Casualty date.** New names are added to the Wall on or after the service member's casualty date in accordance with the original design. As a result, this practice further restricts the available space where new names can be added. For example, the date the 74 members of the *Evans* crew died, in June 1969, falls on panel 23 on the west side of the Wall, which means fewer than 23 full panels remain before the last names. Consequently, to conform to the design intention, VVMF would have to add the names across only those panels that remain out of the 140 panels that have names inscribed, which VVMF believes cannot accommodate 74 additional names.

Figure 6 illustrates this space consideration by showing the view of the last 19 panels before the final names meet the first, at the center of the Wall.

**Figure 6: View of the Vietnam Veterans Memorial Wall from West Panel 19 to the Last Names Inscribed at the Center**



Source: GAO. | GAO-24-107080

- **Possible further exceptions or additions.** DOD stated that granting an exception to the current policy for the 74 members of the *Evans* crew would necessitate a more comprehensive review to fairly consider other Vietnam War–era service member casualties not currently eligible to be added to the Wall, but for whom the circumstances may be similar, such as the March 1962 and June 1965 incidents that occurred outside the combat zone. DOD estimated this may result in more than 500 names for addition to the Wall. VVMF officials said that there is not room on the Wall to add that many names, regardless of name length or casualty date.
- **Cost considerations.** VVMF funds all changes to the Wall. Based on VVMF documentation of costs to add three names in 2020 and two in 2021, each new name costs about \$5,000. However, officials stated that they have not been directed to add a large group of names associated with the same casualty date since the early 1980s, and because of the variety of additional factors that would need to be considered for such a change, the exact cost and other planning requirements to add a large group of names is not known.
- **Possible additional review or legislative action.** NPS and VVMF officials stated that the design modifications they might make if directed to add a large group of names would require additional review and approval by NPS, the National Capital Planning Commission, the Commission of Fine Arts, or others. For example, VVMF and NPS officials said that a change in inscription style or date order may constitute a change to the Wall’s original design, and thus require additional review and approval. Design changes and additions to existing memorials have also required congressional action. For example, adding a plaque near the Wall to honor men and women who later died from causes related to the Vietnam War required an act of Congress.<sup>11</sup>

## Agency Comments

We provided a draft of this report to DOD and the Department of the Interior (which includes NPS) for review and comment. DOD did not have any comments on the report. The Department of the Interior provided technical comments from NPS, which we incorporated as appropriate.

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## How GAO Did This Study

To describe DOD's policy and process to determine the eligibility of service members' names for addition to the Wall, including the 74 members of the USS *Frank E. Evans* crew, we examined the process and criteria set forth in DOD Instruction 1300.18 (Jan. 8, 2008); subsequent updates to this policy; related laws and regulations; and documentation of the process DOD and the military services use to make decisions. We reviewed DOD's criteria, process, and types of data for creating the original list of names or subsequent additions to the Wall. We also reviewed DOD, military service, and other documentation that provided information on the history of the Vietnam War era and its casualties; the memorial's creation; DOD's past additions to the Wall; and the types of information military services use to determine eligibility, including for its reviews of the *Evans* collision. This included documentation from DOD and military service historians, records from the Library of Congress, casualty data housed at the National Archives, military service records, and other official records and correspondence archived at presidential libraries.

We discussed the process and information with DOD and military service casualty offices in the Army, Marine Corps, Navy, and Air Force, and we obtained minutes of Casualty Advisory Board meeting deliberations and recommendations. We also reviewed DOD casualty data and VVMF-reported numbers of names added to the Wall. We found the data reliable for the purposes of describing the process and history of adding names to the Wall based on our interviews with officials and review of documentation about how the data is used and collected, and any challenges and limitations.

To describe the process and any design, cost, and planning considerations for adding new names to the Wall, we analyzed NPS and VVMF documentation, and relevant laws and regulations, such as those pertaining to design and planning requirements for the National Mall and Memorial Parks, and the National Capital Planning Commission, and we interviewed cognizant officials. To identify existing memorials and efforts to recognize the 74 members of the *Evans* crew who died on June 3, 1969, we obtained documentation and interviewed officials from DOD, NPS, and VVMF; reviewed relevant federal memorial databases and other records; and met with representatives of the USS Frank E. Evans Association.

To better understand the personal perspectives and experiences regarding recognition of the 74 members of the *Evans* crew who died on June 3, 1969, we met with representatives of the USS Frank E. Evans Association and a selection of surviving crew and family members. We contacted a nongeneralizable selection of surviving crew and family members from a list provided by the association. Of those contacted as well as representatives of the association, we conducted seven interviews, speaking with four members of the surviving crew, family of a now-deceased survivor, and family members of seven of the 74 members of the *Evans* crew who died on June 3, 1969.

We conducted this performance audit from September 2023 to September 2024 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.

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## List of Addressees

The Honorable Charles E. Schumer  
Majority Leader  
United States Senate



We are sending copies of this report to the appropriate congressional committees; the Secretaries of Defense and the Interior; the Secretaries of the Army, the Navy, and the Air Force; the Commandant of the Marine Corps; and the Director of the National Park Service. We are also sending copies to the Vietnam Veterans Memorial Fund, the USS Frank E. Evans Association, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

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## Endnotes

<sup>1</sup>Pub. L. No. 96-297 (1980).

<sup>2</sup>Commemorative Works Act, Pub. L. No. 99-652 (1986) and Commemorative Works Clarification and Revision Act of 2003, Pub. L. No. 108-126 (2003).

<sup>3</sup>DOD casualty data for the Vietnam War era and today may include service members lost to the organization for various reasons, including but not limited to being declared dead or missing, such as from illness or injury. Our past work has examined DOD's accounting of those missing and captured in Vietnam, Cambodia, and Laos, as well as subsequent challenges. See GAO, *POW/MIA Affairs: Issues Related to the Identification of Human Remains from the Vietnam Conflict*, [NSIAD-93-7](#) (Washington, D.C.: Oct. 14, 1992); *DOD's POW/MIA Mission: Top-Level Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts*, [GAO-13-619](#) (Washington, D.C.: July 17, 2013); and *Servicemember Absences: DOD Actions Needed to Enhance Related Data, Procedures, and Staffing*, [GAO-22-105329](#) (Washington, D.C.: Sept. 22, 2022).

<sup>4</sup>GAO, *The Vietnam Veterans Memorial Fund's Financial Operations Were Properly Accounted for and Reported*, [AFMD-84-59](#) (Washington, D.C.: May 23, 1984).

<sup>5</sup>Executive Order 11216 defines a geographic area for combatant activities that included the country of Vietnam and adjacent waters as of January 1, 1964. DOD's policy for reporting combat-area casualties had, by 1973, expanded to areas including Cambodia and Laos, to account for military operations in the area. The Paris Peace Accords declared the end of U.S. involvement in 1973, and a 1975 presidential proclamation declared the end of the Vietnam era, but it was not until 1996 that an executive order officially terminated the 1965 combat zone designation in Vietnam. See Exec. Order No. 11,216, *Designation of Vietnam and Waters Adjacent Thereto as a Combat Zone for the Purposes of Section 112 of the Internal Revenue Code of 1954*, 30 Fed. Reg. 5,817 (Apr. 24, 1965); Department of Defense Instruction 7730.22, *Reports on U.S. Casualties in Combat Areas* (Mar. 20, 1973); Proclamation No. 4373, 40 Fed. Reg. 20,257 (May 7, 1975); Exec. Order No. 13,002, *Termination of Combat Zone Designation in Vietnam and Waters Adjacent Thereto*, 61 Fed. Reg. 24,665 (May 13, 1996).



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<sup>6</sup>For example, in 1998 DOD approved the addition of the name of a service member who was killed by another U.S. service member in Vietnam in 1956, marking the earliest death inscribed on the Wall.

<sup>7</sup>In 2019, VVMF conducted an audit of the names DOD had directed be added and found that four additions to the Wall in the 1980s duplicated service members already inscribed. Accounting for these duplicates, VVMF reported that 375 individual service members' names had been added to the Wall as of 2019. In June 2024 officials confirmed the total as 380 including the additions in 2020 and 2021.

<sup>8</sup>DOD Instruction 1300.18, *DOD Personnel Casualty Matters, Policies, and Procedures* (Jan. 8, 2008) (incorporating change 2, Mar. 29, 2023).

<sup>9</sup>Exec. Order No. 11,216 (April 1965) designated the combat zone for purposes including military income tax and related benefits, as of January 1, 1964. Later regulations adjusted the start date of the period of war recognized for veterans benefits.

<sup>10</sup>According to DOD, VVMF, and other officials, DOD made this exception at the request of the President, but they could not provide the historic documentation to corroborate this understanding.

<sup>11</sup>Pub. L. No. 106-214 (2000).