

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 22-11 Audit Report

Demining Afghanistan: State Made Progress in Its Demining Efforts, But Did Not Conduct Timely Oversight and the Amount of Contaminated Land Increased



JANUARY
2022

SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

According to the Department of State (State), the Afghan people face a widespread, indiscriminate threat of landmines and other explosive hazards. Land across Afghanistan has been contaminated with explosive hazards for decades. Explosive hazards, such as landmines, munitions, abandoned improvised explosive devices, and other explosives caused more than 1,300 civilian casualties in Afghanistan in 2020 alone, more than half of which were children.

To help address this issue and return Afghan land to safe and productive use, State has spent over \$474 million in funding for its Conventional Weapons Destruction program in Afghanistan since 1993, with more than \$61 million spent between fiscal year (FY) 2018 and FY 2020. In this report, we examined the demining component of the program.

State's Bureau of Political-Military Affairs—Office of Weapons Removal and Abatement (“the Office”) manages State's Conventional Weapons Destruction program worldwide.

The objectives of this audit were to determine the extent to which State, since October 1, 2017, (1) conducted required oversight of the agency's demining activities, made adjustments to the program based on that oversight, and measured progress in meeting program goals and objectives; and (2) identified and addressed the challenges faced in implementing and sustaining the program.

January 2022

Demining Afghanistan: State Made Progress in Its Demining Efforts, But Did Not Conduct Timely Oversight and the Amount of Contaminated Land Increased

SIGAR 22-11 AUDIT REPORT

WHAT SIGAR FOUND

State established guidance, policies, and procedures that governed how it was to oversee its grants and cooperative agreements (hereafter “award agreements”) for demining activities in Afghanistan. Those oversight requirements included using risk assessments and monitoring plans, financial and performance progress reports, and a third-party monitor. SIGAR found that the Office generally performed required oversight, but often did not do so within the required timeframes. For example, for the 36 agreements SIGAR reviewed, 20 required an annual risk assessment and monitoring plan update and review, but SIGAR found that the Office did not perform 15 of the 20 reviews within the 1 year required timeframe. Additionally, SIGAR found that the Office reviewed 95 percent of the implementing partners' quarterly reports, but performed only 44 percent of those reviews within the required 30 days of receipt. Similarly, the Office completed only 13 of the required 23 final review memoranda assessing whether implementing partners met the objectives of their award agreements.

When the Office's implementing partners encountered security, access, or weather challenges that prevented them from conducting the activities in their award agreements, State's regulations allowed post-award adjustments. For example, the Office reduced targets, such as the amount of land that needed to be cleared of contamination, permitted implementing partners to clear land in another location, or provided no-cost extensions to allow the implementing partners more time to achieve their targets. While such changes are allowed, without timely oversight and monitoring of implementing partners' activities, the Office could not determine if its award adjustments were effective.

State's guidance and policies also noted that award agreements should contain objectives and targets that are measurable in order to determine implementing partners' performance and progress. The 36 award agreements SIGAR reviewed contained 212 targets, 147 of which were in award agreements that had concluded by the time of SIGAR's review. Of the 147 targets in completed award agreements, SIGAR found that the implementing partners met 100 targets (68 percent) and did not meet 21 targets (14 percent). Additionally, for 16 targets (11 percent), SIGAR could not determine whether a target was met, and found that 10 targets (7 percent) were not measurable or did not have other information to determine if partners met the targets.

Despite security and access challenges, the Office continued to clear contaminated land as it worked toward its goal of assisting Afghanistan to become “mine free by 2023,” and set objectives and targets in its award agreements to measure progress and determine

the success of each individual award. State also created strategic and operational plans that contained higher level or country-wide goals, such as enhancing regional security. While the Office provided performance metrics demonstrating the results of their implementing partners' activities, such as how many square meters of land were cleared or how many communities benefited, the Office did not demonstrate how these metrics measured progress towards the demining program's strategic, operational, and program goals. Without monitoring and tracking award-level accomplishments against its higher-level goals, the Office could not determine what progress it made and what work remained.

Part of the Office's second goal for its demining program in Afghanistan was to increase the Afghan government's capacity to manage mine clearance activities on its own. However, the Afghan government continued to rely on donor funding to support and sustain mine clearance activities. In fact, the Afghan government missed the land clearance targets it set to meet its obligations under the Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-Personnel Mines and on Their Destruction ("Ottawa Treaty") for each of the last 8 years (2013 to 2021) because of funding shortfalls and increased contaminated land. Contaminated land and the amount of money required to clear that land increased because of additional surveying and ongoing conflict in Afghanistan. The Afghan government, though supportive of mine clearance efforts, did not commit funding to fill year shortfall or account for the new contamination. Moreover, future donor funding for demining efforts remains uncertain after the fall of the U.S.-backed Afghan government in August 2021, and without donor assistance Afghanistan may not have enough funding to complete its demining efforts.

State resumed its demining efforts in Afghanistan in September 2021 following the collapse of the Afghan government a month earlier. In its response to a draft of this report, the Office noted that it has continued to use a third-party monitor to visit project locations and assess progress and adherence to award goals, objectives, and activities. As U.S. taxpayer dollars continue to be spent on humanitarian activities in Afghanistan, including demining efforts, SIGAR recently announced an audit of State and the U.S. Agency for International Development's oversight of on-going efforts in Afghanistan, and how the agencies are restricting terrorist access to humanitarian assistance.

WHAT SIGAR RECOMMENDS

Following the August 2021 collapse of the Afghan government, State temporarily suspended its demining efforts in Afghanistan. However, State resumed some of its demining efforts in Afghanistan in September 2021. As of the publication of this report, the U.S. Embassy in Kabul remains closed. This means that State must rely on third-party monitors and other forms of review (such as desk reviews of completed reports) for its program oversight.

To improve State's oversight and performance measurement of its demining efforts in Afghanistan, we recommend that the Director of the Bureau of Political-Military Affairs:

- 1. Direct Bureau or Office staff to improve compliance with existing oversight controls, as required by State guidance and the Office's policies and procedures, to help ensure that:**
 - a. Grant officer representatives (GORs) conduct annual reviews of the award agreement's risk assessment and monitoring plans for multi-year awards.**
 - b. GORs or grant technical monitors review the implementing partners' quarterly performance progress and financial reports within 1 month of receipt.**
 - c. Grants officers or GORs complete their final review memoranda, including their assessment of whether the award agreements objectives were met, within 30 days of receipt of their implementing partners' final reports.**
- 2. Direct Bureau or Office staff to develop and document award agreement targets that are measurable, or provide alternative information on how targets should be assessed.**
- 3. Develop and implement a program monitoring plan to track progress toward the demining program's goals and objectives.**

SIGAR provided a draft of this report to State for review and comment. State's written comments are reproduced in appendix III. Additionally, SIGAR asked State to clarify whether it concurred with SIGAR's three recommendations. In an email dated December 29, 2021, State's Bureau of Political-Military Affairs–Office of Weapons Removal and Abatement confirmed that it concurred with all three recommendations. With regard to the first recommendation, the Office reported that it would reassess its procedures and make any necessary updates to ensure its reviews are conducted in a timely manner. With regard to the second recommendation, the Office said that it will include additional information in future award agreements describing how agreements will be measured for success. Lastly, with regard to the third recommendation, the Office outlined its efforts to link observations of the third-party monitor and periodic reports to higher level goals and objectives.

SIGAR will follow-up with State within 60 days of the issuance of this report to identify any actions taken in response to SIGAR's recommendations.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

January 14, 2022

The Honorable Antony J. Blinken
Secretary of State

Ms. Jessica Lewis
Assistant Secretary, Bureau of Political-Military Affairs

This report discusses the results of SIGAR's audit of the U.S. Department of State's support for demining in Afghanistan. We completed substantive field work for this audit in July 2021. Therefore, the events of August 2021, including the collapse of the Afghan government and the Taliban's return to the capital, are not considered in our findings or the associated recommendations.

Since 1993, State has spent over \$474 million for demining in Afghanistan, utilizing both Afghan and international non-governmental organizations and an Afghan government entity to implement these activities. State and its implementing partners used the funds to enhance Afghan regional security, clear land contaminated by landmines and unexploded ordnance, and increase Afghans' ability to manage and coordinate land clearance activities on their own.

We found that State's Bureau of Political-Military Affairs–Office of Weapons Removal and Abatement (hereafter "the Office"), which manages State's demining program in Afghanistan, conducted most of its required oversight of its implementing partners, but did not conduct some of its reviews within the required timeframes. We also found that the Office adjusted some of its award agreements to assist its implementing partners in achieving their targets when they encountered challenges performing their work. However, the Office's implementing partners did not meet all of their award agreements' targets, and the Office did not assess how achievements of individual award agreements contributed to strategic and operational goals.

Following the August 2021 collapse of the Afghan government, State temporarily suspended its demining efforts in Afghanistan. However, State resumed some of its demining efforts in Afghanistan in September 2021. Therefore, the findings and recommendations contained in this report are relevant not only to past awards, but to ongoing and future State efforts to demine Afghanistan.

We are making three recommendations. We recommend the Director of the Bureau of Political-Military Affairs (1) direct Bureau or Office staff to improve compliance with existing oversight controls, as required by State guidance and the Office's policies and procedures, to help ensure that (a) grant officer representatives (GORs) conduct annual reviews of the award agreement's risk assessment and monitoring plans for multi-year awards; (b) GORs or grant technical monitors review the implementing partners' quarterly performance progress and financial reports within 1 month of receipt; (c) grants officers or GORs complete their final review memoranda, including their assessment of whether the award agreements objectives were met, within 30 days of receipt of their implementing partners' final reports; (2) direct Bureau or Office staff to develop and document award agreement targets that are measurable, or provide alternative information on how targets should be assessed; and (3) develop and implement a program monitoring plan to track progress toward the demining program's goals and objectives.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

SIGAR provided a draft of this report to State for review and comment. State's written comments are reproduced in appendix III. Additionally, we asked State to clarify whether it concurred with our three recommendations. In an email dated December 29, 2021, the Office confirmed that it concurred with all three recommendations. We also updated the first recommendation for clarity.

Please provide documentation related to corrective actions taken and/or target dates for planned completion for the recommendations to sigar.pentagon.audits.mbx.recommendation-followup@mail.mil, within 60 days from the issue date of this report.

SIGAR conducted this work under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended, and in accordance with generally accepted government auditing standards.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

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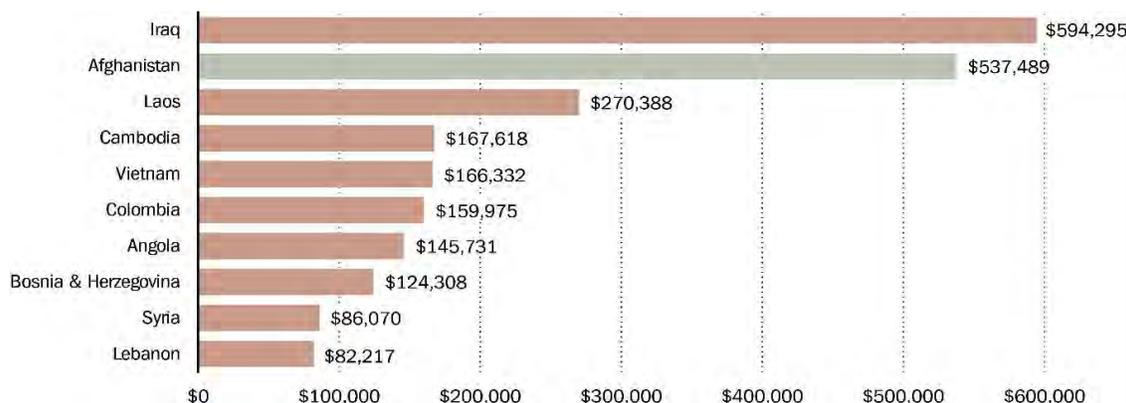
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ABBREVIATIONS

| | |
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| DMAC | Directorate of Mine Action Coordination |
| FAD | Federal Assistance Directive |
| FY | fiscal year |
| GOR | grants officer representative |
| NPA | Norwegian People's Aid |
| Office | Bureau of Political-Military Affairs–Office of Weapons Removal and Abatement |
| OIG | Office of Inspector General |
| SAMS Domestic | State Assistance Management System Domestic |
| State | Department of State |

According to the U.S. Department of State (State), the Afghan people face “...widespread, indiscriminate threat of landmines and other explosive hazards...”¹ Land across Afghanistan has been contaminated with explosive hazards for decades, and the threats include unsecured conventional weapons, aging ammunition stockpiles, improvised explosive devices, and other unexploded ordnance, such as bombs, rockets, and grenades.² Worldwide, State funds have been used to clear land contaminated by explosive remnants of war, and to secure and combat the illicit proliferation of conventional weapons through its Conventional Weapons Destruction (for the purposes of this report “demining”) program. From 1993 to 2020, the United States spent more than \$537 million for demining in Afghanistan, the highest total for any country except Iraq.³ See figure 1 for the top 10 countries receiving the most conventional weapons destruction program funding from 1993 to 2020.

Figure 1 - Ten Countries Receiving the Most U.S. Conventional Weapons Destruction Program Funding, 1993 to 2020 (\$ Thousands)



Note: This chart includes all U.S. funding for demining efforts, not just those spent by State.

Source: State, *To Walk the Earth in Safety, January–December 2020*, “Top 10 Countries Funded 1993–2020 (Aggregate),” April 5, 2021, p. 7.

State’s Bureau of Political-Military Affairs–Office of Weapons Removal and Abatement (hereafter “the Office”) manages worldwide programs to reduce the harmful effects of conventional weapons of war, including State’s demining program for Afghanistan. The Office’s goals for the demining program in Afghanistan references Afghanistan’s *National Mine Action Strategic Plan 1395-1399 (2016-2020)* (hereafter “National Strategic Plan”), and states it plans to

- (1) locate, identify, secure, and destroy at-risk, obsolete, or excess weapons and munition at high priority sites; and
- (2) become “mine free” by 2023 and have sufficient national capacity to manage

¹ State, *Congressional Budget Justification: Department of State, Foreign Operations, and Related Programs*, “Appendix 2, Foreign Operations Fiscal Year (FY) 2020,” March 11, 2019, p. 279.

² Conventional weapons consist of landmines, small arms and light weapons, unexploded man-portable air defense systems, and excess, obsolete, or unserviceable ammunition and munition stockpiles. The Geneva International Centre for Humanitarian Demining defines explosive remnants of war as explosive munitions, including improvised explosive devices, left behind after a conflict has ended. Explosive remnants of war consist of unexploded ordnance and abandoned explosive ordnance, including bombs, rockets, artillery shells, mortars, and grenades. Unexploded ordnance is munitions that fail to detonate, as intended, whereas abandoned ordnance is explosive ordnance not used during armed conflict that has been left behind.

³ On August 15, 2021, following completion of substantive fieldwork for this audit, the Afghan government collapsed and the Taliban returned to power. In light of these events, State temporarily suspended its demining efforts in Afghanistan. State resumed some of its demining efforts in Afghanistan in September 2021.

residual contamination from improvised explosive devices, anti-vehicular landmines, and other explosive remnants of war, in accordance with their National Strategic Plan published in 2019.⁴

To support these goals, State used grants and cooperative agreements (hereafter “award agreements”) to provide financial assistance under its demining program in Afghanistan.⁵ State’s demining funding helped clear land contaminated by the 1979 Soviet invasion, internal armed conflicts from 1992 to 2001, and the 2001 U.S.-led intervention in Afghanistan. Clearing land helps create an environment wherein development assistance can spur progress, displaced persons can return home, economic revitalization can begin, and political stability can take root. Since 1997, State’s funding helped its award agreement recipients (referred to as “implementing partners”) and the Afghan government clear 297.6 million square meters (73,538 acres) of land, and remove or destroy 8.39 million mines, unexploded ordinance, stockpile munitions, and homemade explosives in Afghanistan.⁶ In its July 2021 response to a draft of this report, State reported to us that casualties in Afghanistan due to landmine contamination decreased from nearly 4,000 casualties per year in 1999, to approximately 1,300 per year.

Despite the reported progress in clearing legacy contamination, our prior reports, as well as reports from the Government Accountability Office and State’s Office of Inspector General (OIG), have repeatedly identified problems with State’s oversight of the demining program in Afghanistan. For example, we performed six financial audits between May 2015 and October 2020 on the costs incurred by demining implementing partners, and identified \$5,515,656 in questioned costs.⁷ In July 2014, the Government Accountability Office conducted a review of State’s grant policies, including those for demining, and found State did not always perform grant risk assessments and develop monitoring plans, as required.⁸ Most recently, State OIG had similar findings in an August 2017 report, which found that the Office was not fully complying with federal and department guidance and its own policies and procedures for overseeing its demining award agreements in Afghanistan, Iraq, and Lebanon.⁹ State OIG found continued deficiencies with the performance of risk assessments and monitoring plans, and found that the Office did not develop expected outcomes or targeted levels of achievement to effectively measure performance of the demining program.¹⁰

⁴ Office, *Conventional Weapons Destruction (CWD) Afghanistan, Three Year Strategic Plan, FY 2020–FY 2022*, April 29, 2020, p. 1. In July 2021, the Office said that it aligns its Plan’s goals with the country’s strategic goals, such as Afghanistan’s goal of becoming “mine free in 2023.”

⁵ A grant is used when it is anticipated that there will be no substantial involvement between the agency and the grantee during performance. A cooperative agreement is used when it is anticipated that there will be substantial involvement between the agency and the recipient during the performance period.

⁶ Throughout this report, we use the term “implementing partners” to refer to the Office’s award recipients responsible for conducting demining activities.

⁷ SIGAR, *Department of State’s Humanitarian Demining and Conventional Weapons Destruction Programs in Afghanistan: Audit of Costs Incurred by The HALO Trust and The HALO Trust (USA) Inc.*, SIGAR 21-01-FA, October 1, 2020; SIGAR, *Department of State’s Humanitarian Mine Action, Conventional Weapons Destruction, and Technical Assistance in Afghanistan: Audit of Costs Incurred by Janus Global Operations LLC*, SIGAR 20-43-FA, July 9, 2020; SIGAR, *Department of State’s Demining and Munitions Clearance Projects in Afghanistan: Audit of Costs Incurred by the Demining Agency for Afghanistan*, SIGAR 20-04-FA, October 15, 2019; SIGAR, *Department of State’s Demining Activities in Afghanistan: Audit of Costs Incurred by the Mine Detection Dog Center*; SIGAR 16-28-FA, March 31, 2016; SIGAR, *Department of State’s Demining Activities in Afghanistan: Audit of Costs Incurred by the HALO Trust*, SIGAR 16-25-FA, March 23, 2016; SIGAR, *Department of State’s Mine Clearance, Explosive Ordnance Disposal, and Mine Awareness Activities in Afghanistan: Audit of Costs Incurred by the Organization for Mine Clearance and Afghan Rehabilitation*, SIGAR 15-59-FA, May 11, 2015.

⁸ U.S. Government Accountability Office, *Report to the Chairman, Subcommittee on Financial and Contracting Oversight, Committee on Homeland Security and Governmental Affairs, U.S. Senate*, July 21, 2014, GAO-14-635; U.S. Government Accountability Office, *Implementation of Grants Policies Needs Better Oversight*, GAO-14-635, July 2014.

⁹ State OIG, *Audit of the Conventional Weapons Destruction Program in Afghanistan, Iraq, and Lebanon*, AUD-MERO-17-49, August 9, 2017. Specifically, the report stated that risk assessments and monitoring plans were not prepared, annual risk assessments and monitoring plans were not reviewed, monitoring plans lacked a mitigation strategy, and performance progress reports and financial reports were not reviewed.

¹⁰ State OIG made seven recommendations to strengthen the Office’s grant oversight and improve grant management. Our audit team followed up on the status of these recommendations during the course of this audit.

The objectives of this audit were to examine State's efforts to implement, oversee, and evaluate its demining program since October 2017. Specifically, we assessed the extent to which State (1) conducted required oversight of the agency's demining activities, made adjustments to the program based on that oversight, and measured the implementing partners' progress in meeting program goals and objectives; and (2) identified and addressed the challenges faced in implementing and sustaining the program.

To accomplish our objectives, we reviewed laws, policies, procedures, the Office's plans, and other documentation related to the demining program. We also reviewed a sample of the Office's award agreements outlining the terms and conditions of State's support of the demining program in Afghanistan, and interviewed funding recipients. As part of this review, we examined data from October 1, 2017, through May 31, 2021. We interviewed officials from State, as well as its third-party monitor in Afghanistan responsible for monitoring, mentoring, and developing State's demining program in Afghanistan. We also interviewed Afghan officials from the Directorate for Mine Action Coordination (DMAC), which manages and coordinates Afghanistan's mine action activities.¹¹ We conducted our work from September 2020 through January 2022, in accordance with generally accepted government auditing standards. See Appendix I for additional details on our scope and methodology.

BACKGROUND

State's Office has worked with various non-governmental organizations and the Afghan government to implement its demining program in Afghanistan. In 2020, State awarded funding to seven Afghan non-governmental organizations, four international non-governmental organizations, and the DMAC, the Afghan government organization responsible for the Mine Action Programme of Afghanistan, to implement State's demining program in Afghanistan. These organizations performed State's demining activities on the ground and are referred to as State's implementing partners. As award recipients, implementing partners were responsible for conducting demining activities, including demining, explosive ordnance disposal, and other clearance operations, as well as other activities, including assistance with rehabilitation and socio-economic integration, victim assistance, support to increase Afghan government capacity building and coordination activities, and third-party monitoring and oversight of U.S.-funded explosive clearance efforts.

The total amount of known contaminated land in Afghanistan fluctuates; as the implementing partners worked to reduce known contamination, contemporaneous surveys identified additional contaminated land and the National Mine Action database was updated to reflect those surveys.¹² As of April 2021, DMAC reported 4,273 hazardous areas covering 1,564 million square meters (386,473 acres) of land in Afghanistan. This includes 585 million square meters (153,205 acres) of previously contaminated land; 979 million square meters (241,916 acres) of newly contaminated land; and 6,306,307 million square meters (162,348 acres) of firing ranges.¹³

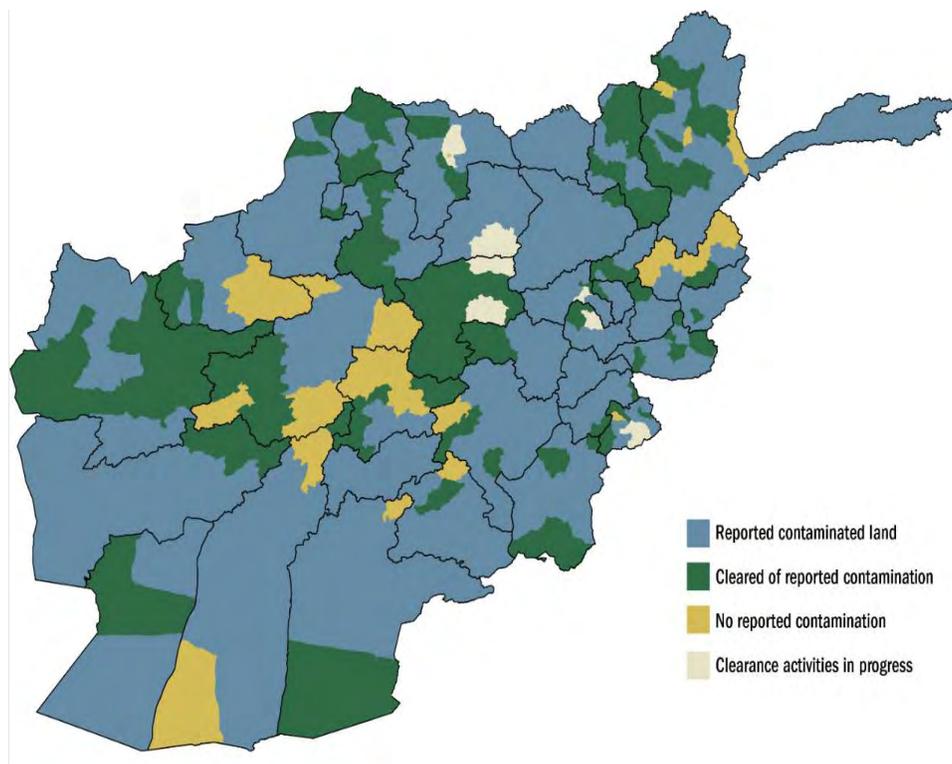
Figure 2 shows a map of the areas contaminated by landmines and explosive remnants of war in Afghanistan, as of March 31, 2021, DMAC's most recent data.

¹¹ "Humanitarian mine action" or "mine action" is used in this report to simplify the description of activities, such as demining, small arms and light weapons destruction, physical security and stockpile management, and other associated activities.

¹² DMAC operates the information management system for the National Mine Action database, which provides the baseline data for the planning and coordination of mine action operations in Afghanistan.

¹³ Previously contaminated land consists of contamination from the 1979 Soviet invasion and internal armed conflict from 1992 to 2001. Newly contaminated land consists of contamination from the 2001 U.S.-led intervention in Afghanistan.

Figure 2 - Contamination Status of Districts in Afghanistan as of March 31, 2021



Source: SIGAR analysis of DMAC data.

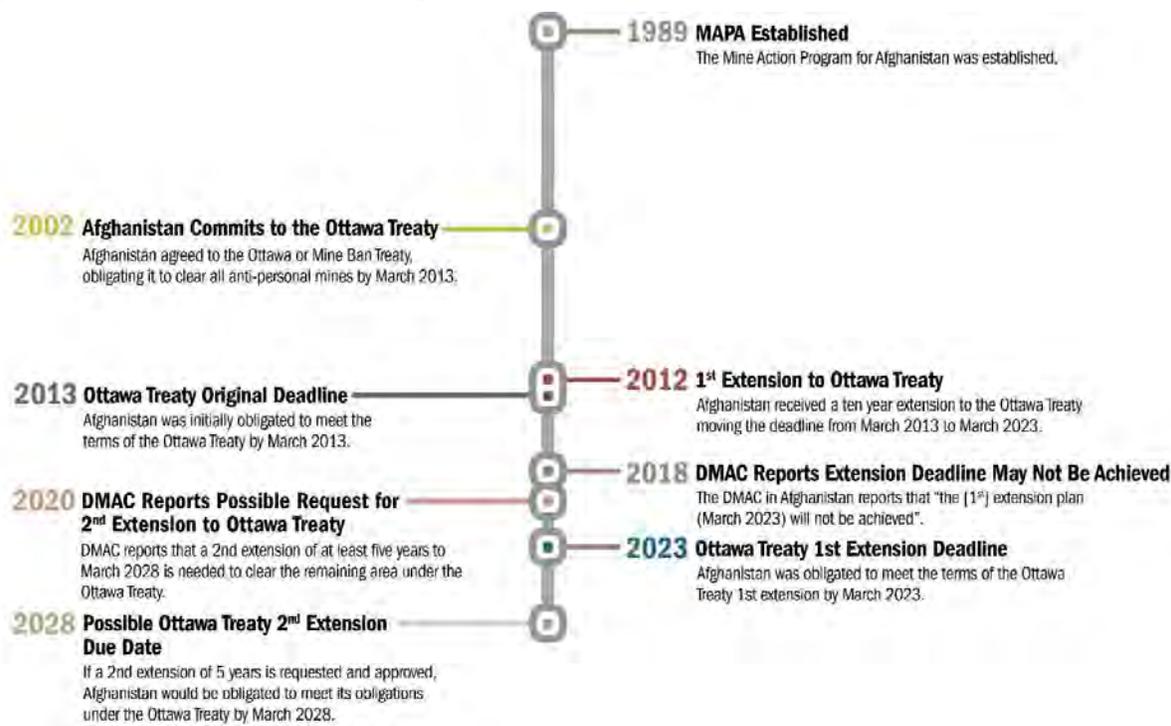
Afghan Government's Role in Demining

The Office's *Conventional Weapons Destruction (CWD) Afghanistan, Three Year Strategic Plan, FY 2020–FY 2022* (hereafter “the Office’s Plan”) includes its demining efforts and states, “Afghanistan will become ‘mine free’ by 2023 and have sufficient national capacity to manage residual contamination.”¹⁴ The Afghan government considers State’s demining program funding as part of the Mine Action Programme for Afghanistan.¹⁵ Afghanistan’s National Strategic Plan also states that Afghanistan will become mine free in 2023, in accordance with the Afghan government’s commitment to the Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-Personnel Mines and on their Destruction (also known as the Ottawa Treaty), which obligates the country to be free of anti-personal mines by March 2023. Figure 3 shows a projected timeline of mine action in Afghanistan.

¹⁴ Office, *Conventional Weapons Destruction (CWD) Afghanistan...* Although the document is titled as a “strategic plan,” Office officials told us in July 2021 that that the document is a “tactical or country program plan that informs internal planning decisions, it is not a strategic [plan].”

¹⁵ The UN Office for the Coordination of Humanitarian Affairs established the Mine Action Programme for Afghanistan in 1989. Since 2002, the UN has been charged with overseeing the program that encompasses all the pillars of mine action including advocacy, demining, stockpile destruction, mine risk education, and victim assistance. In 2012, the DMAC began assisting the UN with the program’s management and execution, and by June 2018, the DMAC had absorbed all Afghan technical mine action personnel from the UN. The UN continued providing technical support, including strategic planning, advocacy, and resource mobilization.

Figure 3 - Timeline of Mine Action in Afghanistan



Source: SIGAR analysis of 2020 United Nations Mine Action Service and DMAC reports.

The DMAC oversees the Mine Action Programme for Afghanistan and received financial support from the Afghan government and international donors, including State. State's implementing partners supported the DMAC's efforts to implement this program, improve the Afghan government's sustainable capacity to execute and oversee demining actions, and increase donor support to the program.

State's Required Oversight of the Demining Program and Award Agreements

The Office managed the demining program in Afghanistan by conducting risk assessments, reviewing quarterly financial and performance reports and quarterly metrics tables, communicating with implementing partners, and using third-party monitors to help oversee activities. Both U.S. federal and Department of State regulations guide the Office's award and oversight of the program, as well as the Office's overall plan for its demining efforts, collectively emphasizing the need to properly plan, budget, manage, and monitor programs and outcomes. Applicable federal guidance includes Part 200 of Title 2 of the U.S. Code of Federal Regulations, and the GPRM Modernization Act of 2010, Pub. L. No. 111-352, as amended. Among other requirements, the federal guidance requires State to measure implementing partner performance to show the achievement of program goals and objectives, share lessons learned, and improve program outcomes. The Code of Federal Regulations also directs State to determine how to measure and report implementing partner performance.¹⁶

Applicable State guidance includes State's Foreign Affairs Manual and associated handbooks, State's Federal Assistance Directive (FAD), as well as other department-, bureau-, and office-level policies and procedures, such as the Office's Award File Guidance.

Lastly, while the specific requirements of the Office's individual award agreements vary, they typically include performance objectives, targets, and metrics. The award agreements also specify when implementing partners must report their performances against metrics in the award agreements, typically on a quarterly or annual basis.

¹⁶ 2 C.F.R. § 200.301 and § 200.329.

STATE CONDUCTED OVERSIGHT LATE, ADJUSTED TARGETS TO ADDRESS IMPLEMENTATION CHALLENGES, AND MET 68 PERCENT OF THE AWARD TARGETS

We reviewed 36 demining award agreements totaling almost \$47.8 million and found that the Office conducted oversight, but did not always meet all oversight requirements and met over half of the requirements later than the prescribed timeframes. Despite not meeting all oversight requirements, the Office was responsive to security and other challenges its implementing partners encountered, and the Office made post-award adjustments to targets and award agreements in response to those issues. Additionally, we reviewed the award agreements and reported outcomes to determine if the implementing partners had met their goals. For the 23 award agreements whose period of performance had concluded and contained measurable targets, we found that State's implementing partners met 68 percent of the targets.¹⁷

State Met Initial Oversight Requirements, But Did Not Consistently Perform Oversight Within Required Timeframes

State's FAD and standard operating procedures require the Office to conduct oversight of its award agreements to monitor programmatic and financial performance. Specifically, the FAD requires that risk assessments and monitoring plans be completed prior to award issuance, and requires responsible parties (i.e., grants officers) to review each risk assessment and monitoring plan annually for awards lasting longer than 12 months. State's FAD also requires implementing partners to submit performance progress, financial, and other reports as dictated by each specific award agreement.¹⁸ Additionally, the Office's demining award agreements require that implementing partners submit a final financial report and program report within 90 days after the award period end date, and the FAD requires the grants officer or the grants officer representative (GOR), with the grants officer's approval, to complete a written assessment of the program within 30 days of receiving the final reports from the implementing partner. The Office's standard operating procedure also requires that the grants officer or GOR attest in a final review memorandum as to whether all award agreement objectives were met.

We reviewed the Office's oversight of all 36 award agreements in our sample. Specifically, we reviewed the risk assessments and monitoring plans, and found that the Office completed all of its initial risk assessments and monitoring plans prior to issuing its awards, as required. We also found that the Office performed oversight through program visits, formal performance reports from its implementing partners, and informal implementing partner updates from email and telephone calls. However, 20 of the award agreements we reviewed had a period of performance that was greater than 12 months, and for 15 of the 20 award agreements (75 percent), the Office did not conduct its annual reviews of its risk assessments and monitoring plans within the required timeframe.¹⁹ Additionally, for 1 of the 20 award agreements, State never performed its annual review.²⁰

The 36 award agreements we reviewed had a total of 510 quarterly performance progress reports, financial reports, and demining metrics tables from the implementing partners (see figure 4). We found that the Office

¹⁷ Our total sample size was 36 award agreements. Because 13 of the award agreements had ongoing periods of performance at the time of our audit, we did not assess the performance objectives for those 13 award agreements.

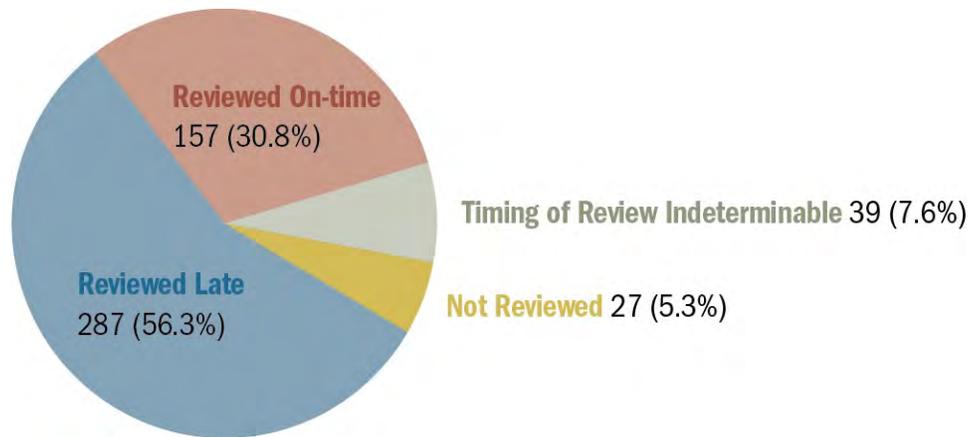
¹⁸ Some agreements required implementing partners to submit demining metrics tables in addition to the other reporting requirements. These demining metrics table provided the Office with data for specific indicators, and are designed to show projected versus actual outputs achieved to allow the Office to monitor implementing partner performance and identify project implementation challenges.

¹⁹ Some agreements required more than one annual review of the risk assessments and monitoring plans because the period of performance spanned multiple years. For some of those agreements, one review was completed on time, while another was not. For purposes of our analysis, we counted such agreements as not completed within the required timeframe.

²⁰ State, Federal Assistance Award, Award No. SPMWRA18CA0003, awarded to Geneva International Centre for Humanitarian Demining, March 5, 2018.

conducted required reviews of 483 out of 510 (95 percent) reports submitted by its implementing partners.²¹ However, the Office did not review 287 of 510 (56 percent) of the quarterly reports within 30 days of receipt. For example, one award agreement’s first quarter reports were due in January 2018, and the Office should have reviewed them by February 2018; however, the Office did not review the reports until April 2019, 15 months after the Office’s deadline.²² For another award agreement, the Office did not review the first and second quarter reports until 7 months after the agreement’s period of performance ended.²³ We could not determine if 39 of 510 (8 percent) quarterly reports were reviewed on time because the Office did not provide the exact date of their review. For example, the Office stated the review date for one agreement’s first quarter performance progress report was “2 years ago,” but did not specify 2 years from a particular date.

Figure 4 - Timing of the Office’s Review of 510 Required Quarterly Reports



Source: SIGAR analysis of State data.

For the 23 award agreements that had concluded at the time of our review, we also requested the final assessment of the award agreement performed by the grants officer or GOR, as evidenced by their final review memorandum. In this memorandum, the grants officer or GOR determines whether the implementing partners met all of their award agreement objectives. However, we found that the grants officers and GORs did not always perform their assessment, as required. The Office provided only 13 of the 23 requested final review memoranda, even though the memoranda are required to be completed within 30 days of receiving the implementing partners’ final reports.²⁴ For the 13 final review memoranda we examined, the GOR reported that the implementing partners met their objectives.

A State OIG report from August 2017 identified similar issues. That report found four deficiencies in the Office’s development and review of risk assessments and monitoring plans, and in its review of performance progress reports and financial reports. In July 2021, the Office officials told us that it had implemented several changes in response to State OIG’s 2017 report findings, including updating and creating new standard

²¹ The Office’s standard operating procedure requires that if quarterly reports are reviewed by the Grant Technical Monitor, the GOR must indicate approval of the review. We found that for 11 of 510 reports (2 percent), the GOR did not indicate approval of the Grant Technical Monitor’s review.

²² State, Federal Assistance Award, Award No. SPMWRA17CA1088, awarded to ITF Enhancing Human Security, September 28, 2017.

²³ State, Federal Assistance Award, Award No. SPMWRA17GR1053, awarded to Demining Agency of Afghanistan, September 20, 2017.

²⁴ Per State’s award provisions, if an option year is exercised, the awardee’s final performance report is due on or after the conclusion of the award. As such, we only reviewed final performance reports for award agreements whose entire period of performance, inclusive of option years, had ended during the scope of our review. Additionally, State and Office guidance requires the GOR’s final review memo to assess whether the award agreement objectives were met, and does not mention if the underlying targets, where applicable, are also to be included in final review.

operating procedures, and implementing a quarterly grant file review process to ensure program management teams properly conducted and documented report reviews. The Office also reported that it added a new organizational structure within its program management teams to assist with oversight and accountability.

Office officials said that some quarterly report reviews may have been conducted late because the GOR may have conducted their review on time via email, but did not enter their comments into the SAMS Domestic system until a later date.²⁵ The Office officials said that using SAMS Domestic also caused late reviews because Office officials had to transfer some documents manually to the SAMS Domestic official award files, including quarterly reports and their review comments. In written comments to a draft of this report, Office officials stated that they worked with the SAMS Domestic Program Management Office to update the system and simplify the file upload and transfer process for quarterly reports and documentation of the GOR's review. The Office's written comments to our draft report also described a second process implemented "in 2021" that require the Grants Officer to confirm that all quarterly reports and GOR comments had been uploaded to the award file prior to approving payments for implementing partners.²⁶ According to the Office's comments,

Since implementation of these two items, [the Office] has seen a significant reduction in the number of residual missing GOR review comments in the official Award file and expects these changes to result in successfully meeting all oversight requirements related to the review of [implementing partner] quarterly reports.²⁷

Separately, the Office officials added that they did not perform their annual risk assessment and monitoring plan reviews, quarterly reports reviews, and the final program reviews and assessments by the mandated deadlines because of the demanding administrative needs of other "countless awards." Despite this, according to the Office's written comments to our draft report, "...PM/WRA appreciates the importance of sound fiscal and programmatic oversight for awards using American Taxpayer dollars and does not consider the demanding administrative needs of countless awards an adequate excuse for not providing or performing this oversight."²⁸

Without current risk assessments and monitoring plans, new issues impacting award performance could go undetected and unaddressed, increasing the risk for potential fraud, waste, and abuse. By not performing timely review of quarterly reports, the Office could not provide reasonable assurance that demining implementing partners were achieving their award agreements' objectives and targets, and the Office could not ensure that partners were using federal funds in accordance with the terms and conditions of those award agreements. Lastly, without a grants officer or GOR's final review memorandum assessing whether implementing partners met agreement objectives and underlying targets, future funding could be at risk if underperforming implementing partners receive new award agreements.

State Adjusted Award Agreement Targets in Response to Challenges Faced by Implementing Partners

The FAD states that State may revise an award in order to achieve its objectives and goals, but significant changes must be completed by an amendment to the award. Additionally, the Office's award agreements generally state that implementing partners are expected to complete the agreement's goals and objectives within the period of performance and that amendments will be issued only for exceptional circumstances.

The Office's implementing partners told us they faced many challenges while operating in Afghanistan, including the COVID-19 pandemic, seasonal weather hazards, equipment procurement delays,

²⁵ SAMS Domestic is State's online federal financial assistance management system built to unify processes and provide greater transparency, accountability and reporting.

²⁶ State, *PM/WRA Comments to SIGAR Audit 22-XX, "Demining Afghanistan: State Made Progress in its Demining Efforts, but Did Not Conduct Timely Oversight and the Amount of Contaminated Land Increased,"* December 20, 2021, p. 3.

²⁷ State, *PM/WRA Comments to SIGAR Audit 22-XX, "Demining Afghanistan...,"* December 20, 2021, p. 3.

²⁸ State, *PM/WRA Comments to SIGAR Audit 22-XX, "Demining Afghanistan...,"* December 20, 2021, p. 1.

nongovernmental forces demanding bribes, a deteriorating security environment, and lack of access to work sites. Although we identified multiple issues with oversight, the Office did take action during project implementation to address some challenges, especially those related to security constraints that impeded the ability of implementing partners to complete project activities. Specifically, the Office worked with the implementing partners on an as-needed basis to modify award agreements, work plans, and activities to respond to the challenges associated with working in Afghanistan's active conflict areas. During our review of 36 award agreements we found that the Office took the following actions:

- Reduced the targets for 4 award agreements with land clearance or physical security and stockpile management targets. For example, in one agreement, the Office reduced the required mine clearance area from 7,602,523 square meters (1879 acres) to 6,622,082 square meters (1,636 acres) because of security concerns.²⁹
- Relocated clearance sites for 14 award agreements. For instance, in 1 agreement, the Office approved exchanging nine clearance sites near five villages for one clearance site near a different village, and approved removing six other clearance sites completely.³⁰
- Provided no-cost extensions for 16 award agreements.
- Provided cost extensions for 6 award agreements.

When asked how it ensured that previously approved clearance sites are exchanged for equivalent sites, the Office said it employed a third-party monitor to review an implementing partner's request to exchange, cancel, or replace assigned clearance sites. The third-party monitor also coordinated with the DMAC to ensure equivalent sites were identified and available to replace problematic sites. In July 2021, the Office told us that operating in an unstable and insecure environment such as Afghanistan comes with risk, and requires flexibility and consideration of "life, limb, and property." To that end, the Office said that more than 90 percent of its post-award adjustments allowed a transfer from original hazard areas to hazard areas in more secure locations, while still remaining in the general vicinity of the original project.

Award revisions helped implementing partners avoid hazardous weather and security situations that could have resulted in loss of equipment, injury, or death. Revisions also allowed implementing partners to stop work on project sites if they became inaccessible and move to other comparable contaminated sites. However, the Office may not have achieved the original purpose of an agreement if clearance sites were relocated or removed. Additionally, without conducting timely oversight and monitoring of its implementing partners, the Office cannot be sure that the adjustments were effective in meeting award and program goals.

State's Implementing Partners Met 68 percent of Award Agreement Targets

The U.S. Code of Federal Regulations, as well as State's policies and procedures, emphasize the importance of performance management, including measuring and monitoring award recipient progress toward achieving program goals and targets. Specifically, 2 C.F.R. § 200.301 states, "The Federal awarding agency should provide recipients with clear performance goals, indicators, targets, and baseline data;" and "The Federal awarding agency must measure the recipient's performance to show achievement of program goals and objectives, share lessons learned, improve program outcomes, and foster adoption of promising practices."³¹ State's Program Design and Performance Management Toolkit specifies how the Office should measure implementing partners' progress toward achieving their performance goals through the use of baseline data

²⁹ State, Federal Assistance Award, Award No. SPMWRA19GR0015, awarded to Afghan Technical Consultants, June 19, 2019.

³⁰ State, Federal Assistance Award, Award No: SPMWRA19GR0009, awarded to Afghan Technical Consultants, June 16, 2019.

³¹ 2 C.F.R § 200.301(a-b).

and performance targets for each performance indicator. Additionally, the Office's standard operating procedures require that each award agreement include a statement of objectives with clear outcomes.

We reviewed the 36 award agreements, including any amendments and modifications, to ensure each agreement had objectives complete with outcomes and targets that were measurable or described some performance indicator with which the Office could measure the award agreement's success.³² We found that all 36 award agreements had objectives and contained a total of 212 associated targets. Of the 212 targets, we found that 22 (11 percent) were not measurable or did not have other information to determine if the targets would be met. For example, one objective was to provide explosive ordnance risk education and victim data collection, but the objective did not have any associated targets or performance indicators.³³

In response to our draft report, the Office wrote that it

...appreciates the need for measurable targets to assess the effectiveness of [demining] projects and program[s] within Afghanistan and is actively engaged with our Implementing Partners to identify and include measurable and achievable goals, objectives, and targets in all [statements of objectives]. In future [statements of objectives], additional information will be included that describes how targeted activities will be assessed for success and achievement.³⁴

We also reviewed the 36 agreements to determine if the implementing partners met their objectives by assessing if they achieved each objective's targets.³⁵ Of the total 212 targets, 147 had a period of performance that had ended by the time of our review. We compared these 147 targets to the results from the implementing partners' final reports to determine if implementing partners met the targets. We found the following, with summary results in figure 5:

- 100 of 147 (68 percent) targets were met.
- 21 of 147 (14 percent) targets were not met. For example, 1 target was to provide mine risk education to 6,000 local men and women.³⁶ However, by the end of the agreement, the implementing partner provided mine risk education to only 4,311 people.
- 16 of 147 (11 percent) targets were indeterminable because the implementing partners' performance reports did not speak to the target or the report contained unclear information, and we could not determine whether the target was met. For example, 1 target was to employ 70 community-based deminers.³⁷ However, the implementing partner's progress reports only contained the number of community-based demining teams deployed, not the total number of deminers employed. Additionally, we found that the implementing partners did not include information for 7 of these targets.
- 10 of 147 (7 percent) targets were not defined because they were not measurable or lacked information to determine how the targets would be met. For example, 1 target required the

³² The 36 award agreements' periods of performance included the base year, as well as any extension periods, and any exercise of option years, where applicable. Generally, cost extensions and option years included a new set of objectives and targets. If a cost extension or option year was exercised, we considered the period of performance for the previous set of objectives and targets to be completed. Accordingly, we then assessed the previous objective and targets. For example, if an option year was exercised and established a new set of objectives and targets, we considered the base year as completed and determined whether those base year objectives and targets were met.

³³ State, Federal Assistance Award, Award No. SPMWRA20GR0050, awarded to Mine Clearance Planning Agency, June 26, 2020.

³⁴ State, *PM/WRA Comments to SIGAR Audit 22-XX, "Demining Afghanistan..."*, December 20, 2021, p. 3.

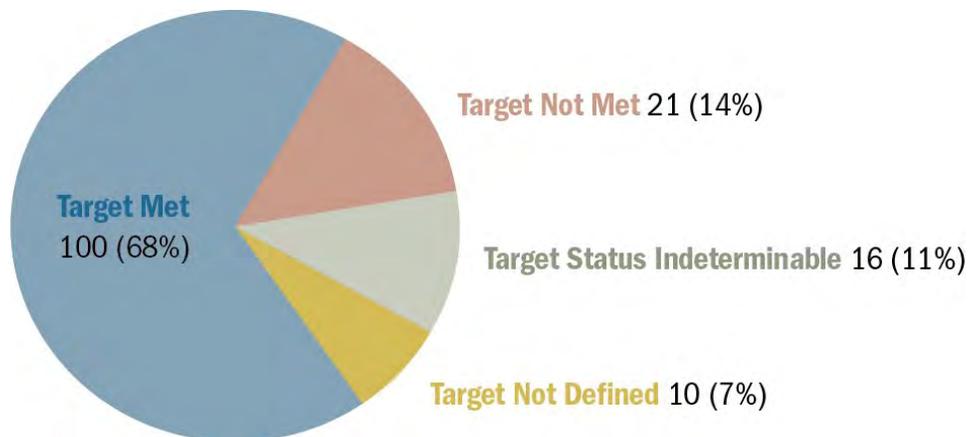
³⁵ State's award agreement Statement of Objectives template requires objectives that are defined further by targets and outcomes to achieve those objectives. Given that the targets or outcomes support the objectives, we determined that an objective could not be met if it did not meet its targets or outcomes. If the Statement of Objectives did not have targets, we used the objectives to assess an award agreement's success.

³⁶ State, Award No. SPMWRA19GR0009, p. 1.

³⁷ State, Award No. SPMWRA19GR0015, p. 1.

implementing partner to support the DMAC Director and four other positions to “improve the day-to-day management of the DMAC,” but the target did not specify what constitutes day-to-day management or what providing improved day-to-day management would entail.³⁸

Figure 5 - Results of SIGAR Analysis of 147 Award Agreement Targets



Source: SIGAR analysis of data provided by State.

Each implementing partner faced unique challenges in accomplishing its award targets. However, we found that the Office did not always enforce internal controls that were intended to ensure implementing partners met the award targets in their agreements. For instance, although the Office confirmed that each award contained a statement of objectives and associated targets, it did not ensure that each target was clear and measurable. Additionally, as previously discussed, the Office did not perform timely reviews of performance progress reports, which meant that identifying challenges to accomplishing the targets may have been delayed.

Without measurable targets or defining how a target is met, the Office cannot determine if its awards and the demining program are successful, or measure progress towards its program goals. Half of the implementing partners in our sample received more than one demining award agreement and one implementing partner received a total of 11 awards. That implementing partner only met 18 of 30 targets in its award agreements whose periods of performance had ended, but continued to receive new award agreements. This means that implementing partners continued to receive awards despite not meeting all of the targets from previous agreements.

State Did Not Provide Timely Oversight of Its Third-Party Monitor, Which Achieved Only 39 Percent of Its Award Agreement Targets

As previously mentioned, the Office funds a third-party monitor to assist in monitoring and overseeing its implementing partners. This third-party award agreement had similar oversight requirements as the other awards we reviewed, including developing risk assessments and monitoring plans, developing objectives and targets, and quarterly reporting. However, the Office’s “Mission Contract and Grant Oversight Policy and Third Party Monitoring” procedure guidance emphasizes that the use of a third-party monitor does not relieve a GOR from oversight responsibilities.

In 2017, in accordance with State’s policies and in response to a recommendation for enhanced oversight from State OIG’s 2017 report, the Office engaged the Norwegian People’s Aid (NPA) as its third-party monitor for the demining program in Afghanistan from September 27, 2017, through June 23, 2021. We found that the Office conducted oversight of NPA, but did not always perform its oversight within the required timeframes.

³⁸ State, Award No. SPMWRA17CA1088, p. 1.

Specifically, the GOR conducted the initial risk assessment and completed the monitoring plan before the award of the agreement in 2017, updated it annually as required in 2019 and 2020, but did not update it as required in 2018. In addition, the Office reviewed NPA's quarterly progress reports, but did not perform timely reviews for 11 of 12 (92 percent) quarterly progress reports.³⁹ Finally, State officials told us that they did not complete their final assessment of whether NPA met their award objectives because the agreement's period of performance, which includes any option years or extensions, had not ended.

We also reviewed NPA's award agreement, modifications, and quarterly progress reports to determine if NPA met its award objectives and achieved each objective's targets. We determined that while the award agreement and modifications contained a total of 90 targets, not all targets were measurable. Of the 90 targets, we found that 28 (31 percent) did not have clear performance goals or indicators. For example, one target called for NPA to provide technical advisory, oversight, and skills transfer to the implementing partners working on explosive ordnance disposal and related activities. This target did not identify a specific number of implementing partners to accomplish this target, nor did it define "technical advisory," "oversight," or "skills transfer."

As with the GOR's final assessment, NPA's final performance reports were not available because the final period of performance had not ended. In the absence of the final reports, we reviewed quarterly progress reports and compared the award agreement's targets to NPA's reported performance for the 79 of 90 total targets whose period of performance had ended by the time of our review.⁴⁰ We found that the Office did not always provide reasonable assurance that NPA met its award targets. Specifically, of the 79 targets we reviewed, we found that NPA met 31 (39 percent) but did not meet 9 (11 percent). We also found that 16 of the targets (20 percent) were indeterminable, including 7 where NPA did not report any information on the targets. Additionally, the Office did not define or provide a measurement to achieve 23 of the targets (29 percent).

We determined that the Office did not conduct timely oversight of NPA, and did not ensure NPA met its award targets for similar reasons as the other 36 award agreements. For instance, the Office said its reviews were sometimes performed late because of its demanding administrative workload. In the absence of required risk assessments and quarterly reviews, issues impacting award performance could go undetected, thereby increasing the risk of fraud, waste, and abuse. Additionally, because it did not conduct timely reviews, the Office could not determine in real-time whether NPA achieved its objectives and targets. Similarly, in the absence of measurable targets, the Office did not have assurance that NPA met the intent of the established objectives and could not determine overall progress.

STATE DID NOT MONITOR PROGRESS TOWARD MEETING PROGRAM GOALS OR BUILD AFGHAN CAPACITY REQUIRED TO SUSTAIN THE PROGRAM WITHOUT DONOR ASSISTANCE

State's demining program made important progress in clearing areas throughout Afghanistan contaminated by landmines and explosive remnants of war, and helped to build the Afghan government's ability to clear contaminated land. However, the amount of contaminated land fluctuates and has increased overall in the past 10 years, and the Afghan government faces challenges to sustaining its mine action program without donor assistance. The Office's FY 2020 to FY 2022 Plan and its demining program award agreements call for Afghanistan to be "mine free by 2023," noting that the Afghan government should have sufficient capacity to manage its land clearance activities by 2023. However, the Office has not tracked either its overall progress or

³⁹ The Office did not approve SIGAR's request for access to SAMS Domestic; therefore, the Office extracted evidence of its review from the previous online award management system, which the Office stated inconsistently transferred information to the new system, SAMS Domestic. The Office provided the review comments from SAMS Domestic in a Microsoft Word document.

⁴⁰ One target required NPA to maintain a registry of active grants and cooperative agreements for the demining program, and report its contents to the Office on a weekly basis. For this target, we analyzed a weekly report—in addition to the quarterly reports—to assess whether NPA met its goal.

the contribution of individual award agreements towards meeting these goals. For example, despite State's efforts to build capacity, the Afghan government still relies on donors to fund its mine action program. In fact, in DMAC's most recent mine action annual report, DMAC reported that it has been unable to meet its funding targets since 2013, managing to secure only \$373 million (60.3 percent) of the \$619 million it estimated it needed to meet its Ottawa Treaty obligations and become mine free by 2023.⁴¹ DMAC also reported that the Afghan government alone may not be able to meet its Ottawa Treaty obligations and commitments because of the country's "unstable situation" and reliance on donor assistance.⁴²

State Cleared Areas Contaminated by Landmines and Explosive Remnants of War, But Did Not Track Progress Towards Its Overall Program Goals

Section 306 of Title 5 of the United States Code calls for federal agencies to create organizational strategic plans, including goals and objectives, and to define a path for accomplishing those goals. Additionally, section 3 of the GPRA Modernization Act of 2010, as amended, requires federal agencies to develop a performance plan establishing annual performance goals and explain how those goals support their strategic plan.⁴³ One of State's strategic objectives and a supporting performance goal in its fiscal year (FY) 2021 annual performance plan highlighted the department's focus on accountability by clearly defining programmatic goals, describing how investments achieve them, and monitoring and evaluating results. It also emphasized the department's efforts to increase data-driven and evidence-based decisions throughout its program budget, planning and design, implementation, and monitoring processes. Furthermore, State's Managing for Results framework, as described in the *Foreign Affairs Manual*, notes that programs should be implemented and managed to achieve their intended goals and objectives, and should include the use of performance indicators, baseline data, and targets, in order to align and measure progress towards program, bureau, and departmental goals and strategies.⁴⁴

State used a variety of departmental-, bureau-, and mission-level plans, such as the Integrated Country Strategy, operating or allocation plans, and performance plan reports to align and track to its strategic and program goals.⁴⁵ One of State's higher level planning documents, its operational plan, reported that the FY 2020 demining program goal was to "enhance regional security by developing Afghan capacity to independently manage demining programs, protect Afghan communities from explosive risks, and enhance socioeconomic development in rural areas." However, the operational plan did not contain any performance indicators with baselines and targets to track progress toward its demining performance goal. Similarly, the operational plan's corresponding FY 2020 performance plan, which assessed what progress was made on the operational plan during the course of the year, did not contain any baselines or targets measuring the progress toward the demining performance goals.

In addition to the plans mentioned above and as mentioned previously, the Office's Plan states

(1) With bilateral assistance from the United States, Afghanistan will locate, identify, secure, and destroy at-risk, obsolete, or excess weapons and munitions at high-priority sites; and (2) Afghanistan will become "mine free" by 2023, and have sufficient national capacity to manage residual contamination from IEDs [improvised explosive devices], anti-vehicular landmines, and other explosive remnants of war in accordance with their National Strategic Plan published in 2019.

⁴¹ DMAC, *Mine Action Programme of Afghanistan, Annual Report for 1399, April 2020–March 2021*, undated, pp. 4, 7. The targeted \$619 million in funding is what DMAC estimated it would need to meet the Ottawa Treaty, which commits the Afghanistan government to clearing all known mine-contaminated areas by March 2023.

⁴² DMAC, *Mine Action Programme of Afghanistan, Annual Report for 1399...*, p. IV.

⁴³ GPRA Modernization Act of 2010, Pub. L. No. 111-352, § 3, (codified as amended at 31 U.S.C. §1115) (2011).

⁴⁴ 18 FAM 301.1, 301.4.

⁴⁵ Office officials described six plans that State used for strategic program management and performance. They were the 1) Joint Country Strategy, 2) Integrated Country Strategy, 3) Mission Resource Request, 4) Operations or Operational Plan, 5) Performance Plan Report, and 6) Afghanistan Spending Plan. We focused our attention on plans 4, 5, and 6.

However, similar to State's higher level operational plan, and while the Office plan included the number of square meters, landmines, and other explosive remnants of war, it did not include any explicit performance indicators, complete with baselines or targets to track to these program goals. We found that the Office measured the progress of individual demining awards in meeting award objectives that were measurable, but did not use these results to measure overall progress toward program goals. Specifically, we found that the Office generally provided award objectives and targets, such as a specific amount of square meters of contaminated land to clear or number of communities or individuals benefited, to measure the progress and success of each individual award agreement, but did not tie these individual award objectives to its Plan's goals. In its written response to our draft report, the Office wrote that it aligns an individual project's (award agreements) "goals, objectives, and targeted activities" with Afghanistan's mine action program goals.⁴⁶

The Office aggregated some performance metrics collected from the activities of its implementing partners, such as the total amount of land cleared. In addition, in July 2021, officials from the Office noted other achievements associated with demining efforts. These achievements included a decline in the cost per square meter for landmine clearance, and a decrease in demining accidents and landmine-related casualties since its work began. However, the Office did not demonstrate how these performance metrics or other achievements were used to analyze, measure, or report progress toward its broader programmatic goals, such as making Afghanistan mine free by 2023 or enhancing security in Afghanistan.

In addition to not measuring progress toward its programmatic goals, Office officials told us that the U.S. is not a part of the Ottawa Treaty, and, thus, has no obligation to help Afghanistan become mine free—even though that was a goal of the Office's Plan. This issue was recognized in a 2009 State OIG report that said that the Office needed to define the "mine impact-free situation for Afghanistan and be prepared to end its large scale assistance when that point is reached."⁴⁷ Despite this guidance from more than 11 years ago, the Office did not clearly define that end state. Similarly, the Office's Plan also did not clearly define what constitutes a "sufficient national capacity" end state. Finally, while not specified in any planning documents we reviewed, officials from the Office told us that the Afghan demining program goals provided support to an ally, assisted in post-conflict recovery, saved lives, and served as a policy tool for the U.S. ambassador.

In response to our draft report, the Office wrote, "The United States' overarching Goal is to support and assist the country of Afghanistan to become 'Mine Safe' and thereby reduce or eliminate the number of reported casualties from landmines, unexploded ordnance, and abandoned improvised munitions."⁴⁸ Despite this, without clearly defined terms and clear linkages between individual award outputs and higher level programmatic outcomes, the Office cannot determine what progress it made towards its goals of improving regional security, clearing Afghanistan of explosive remnants of war, and increasing the Afghan government's capacity to manage its demining program.

The Amount of Contaminated Land Increased Despite State's Clearance Efforts

Although the Office's demining efforts showed consistent progress in clearing contaminated land through each of its awards, the total amount of contaminated land increased from 2009 through 2021. This occurred because of the ongoing conflict in Afghanistan and data from newly surveyed land. Similarly, we reported in our July 2021 Lessons Learned report, *The Risk of Doing the Wrong Thing Perfectly*, that Afghan casualties from mines and unexploded ordnance increased from 36 per month in 2012, to 130 per month by 2019 (the most recent year data was available at the time of the report).⁴⁹ DMAC officials said that the use of improvised mines also contributed to the contamination and increased casualties.

⁴⁶ State, *PM/WRA Comments to SIGAR Audit 22-XX, "Demining Afghanistan..."*, December 20, 2021, p. 4.

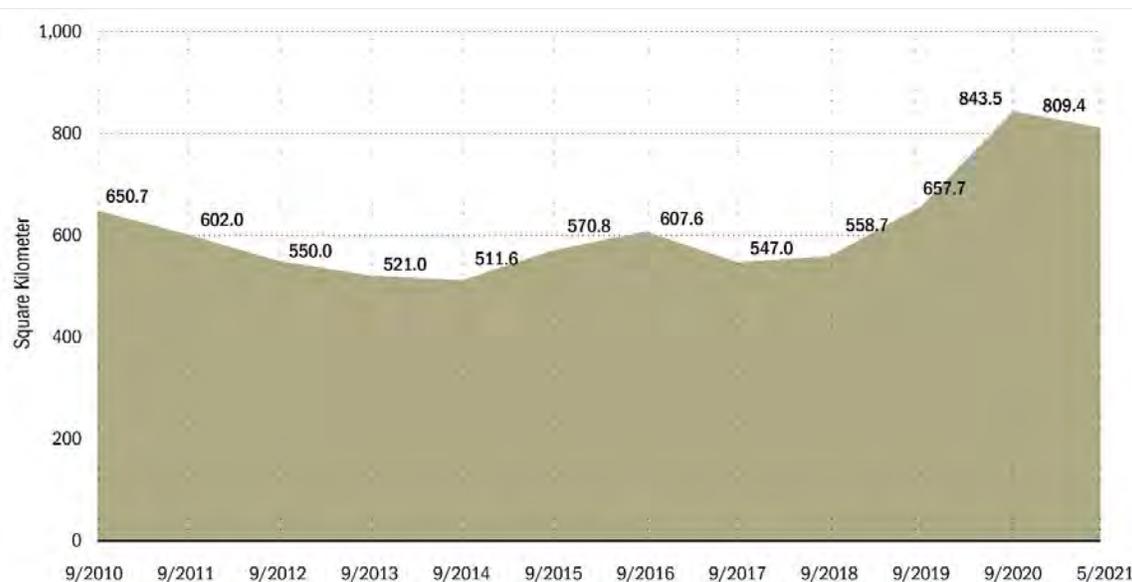
⁴⁷ State and the Broadcasting Board of Governors OIG, *Humanitarian Mine Action Programs in Afghanistan*, ISP-I-10-11, November 2009.

⁴⁸ State, *PM/WRA Comments to SIGAR Audit 22-XX, "Demining Afghanistan..."*, December 20, 2021, p. 4.

⁴⁹ SIGAR, *The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan*, SIGAR 21-41-LL, July 14, 2021, p. 83.

Still, the Office’s Plan did not address how these fluctuations affected its program goals, despite the fact that the Office acknowledged the amount of contaminated land was constantly changing. In spite of the steadily increasing amount of contaminated land (as shown in figure 6) and corresponding cost in recent years, the Office’s funding for the demining program decreased from \$31.7 million per year in FY 2016, to \$20 million in each year from FY 2017 through FY 2020. In June 2021, State reported to us that it had released over \$7 million of the \$20 million in available FY 2020 bilateral funds.

Figure 6 - Estimated Contaminated Land Area in Afghanistan



Source: SIGAR analysis of the Office’s data.

In DMAC’s most recent operating plan from July 2020, DMAC reported that it would likely require a second extension of at least another 5 years from March 2023 for Afghanistan to become “mine free.”⁵⁰ Prior to the events of August 2021, DMAC also reported that it has been unable to achieve land clearance targets because of funding shortfalls and ongoing conflict. Office officials told us that the Afghan government might ask for another 10-year extension.

While State was focused on metrics such as the number of square meters of contaminated land its implementing partners cleared, the total amount of contaminated land and monthly casualties increased, leaving Afghanistan further away from becoming mine free and decreasing its impact on enhancing Afghanistan’s regional security. Furthermore, the collapse of the Afghan government in August 2021 may further hinder progress in demining Afghanistan, continuing the threat to Afghan civilians.

In response to our draft report, the Office stated

The success of a Mine Action program is often measured in minor (incremental) achievements toward the greater goal of becoming “Mine Free”. There will be times when setbacks occur. In example – additional land contamination may be discovered through technical and non-technical surveys or recorded and reported through accidents and injury reports. This ‘newly identified’ land is then added to the national mine action database and cause overall efforts and progress to appear unsuccessful – this is not the case.⁵¹

⁵⁰ DMAC, *Mine Action Programme for Afghanistan, Annual Operation Work Plan, 1399 (April 2020–March 2021)*, Second Version, July 2020.

⁵¹ State, *PM/WRA Comments to SIGAR Audit 22-XX, “Demining Afghanistan...,”* December 20, 2021, p. 4.

Demining Efforts in Afghanistan Relied on Donor Assistance

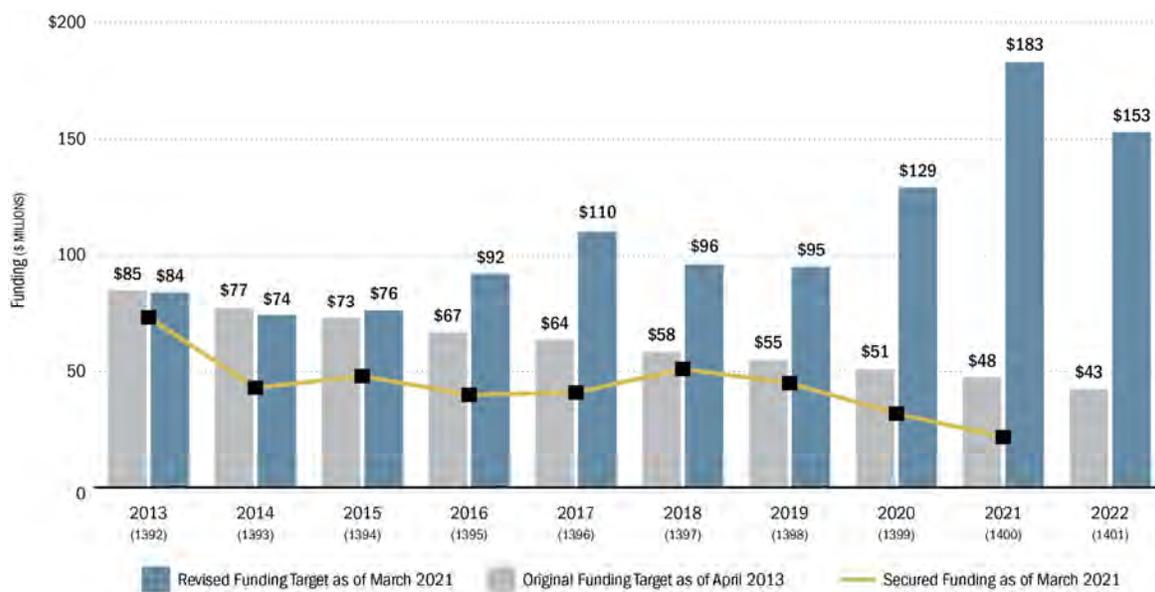
As noted above, the second goal contained in the Office’s Plan was that

Afghanistan will become “mine free” by 2023 and have sufficient national capacity to manage residual contamination from IEDs [improvised explosive devices], anti-vehicular landmines, and other explosive remnants of war in accordance with their National Strategic Plan published in 2019.⁵²

Furthermore, State’s Program Design and Performance Management’s Toolkit as referenced in 18 *Foreign Affairs Manual* 301.1-4 recommends that State’s programs consider sustainability issues, and adding that under most circumstances, program outcomes are expected to continue or evolve on their own without continued donor intervention. However, over the years of the Office’s demining activities in Afghanistan, the Afghan government never developed sufficient capacity to conduct or sustain demining efforts without donor assistance.

In its most recent annual report, DMAC stated that for the past 8 years, Afghanistan has been unable to achieve its contaminated land clearance targets in support of its obligation under the Ottawa Treaty to become “mine free” by 2023. DMAC attributed this failure to a shortfall in donor funding and increases in contaminated land area. In the original funding targets from the start of the 10-year extension period that began in April 2013, DMAC estimated it needed \$619 million to clear approximately 513 square kilometers and meet its obligations under the Ottawa Treaty. In March 2021, DMAC reported that it received \$373 million, but increased its 2013 estimate from \$619 million to \$860.7 million. This means it had received \$487.7 million less than what it estimated it needed to meet the goals of the Ottawa Treaty.⁵³ Figure 7 shows the original, revised, and secured funding amounts for each year in the 10-year Ottawa Treaty extension.

Figure 7 - Funding Requirements of the First Extension to the Ottawa Treaty (\$ Millions)



Notes The graph above shows the funding requirement for the first extension plan, the revised funding target, the funding secured through March 2021, and the funding needed for the remaining years to complete the extension plan on time.

Source: DMAC, *Mine Action Programme for Afghanistan, Annual Report, 1399 (April 2020–March 2021)*, undated, figure 5, p. 13. SIGAR changed the type of chart presented in DMAC’s report, but did not modify the data DMAC presented.

⁵² Office’s, *Conventional Weapons Destruction (CWD) Afghanistan...*, April 29, 2020, p. 1.

⁵³ DMAC, *Mine Action Programme for Afghanistan, Annual Report 1399 (April 2020–March 2021)*, undated, p.6.

In March 2021, DMAC reported that “support from our international donors is vital for the continuation of [its] programme until the country becomes mine free.”⁵⁴ With the fall of the Afghan government in August 2021, however, future donor funding for demining efforts remains uncertain. Afghanistan does not have sufficient resources and capacity to complete demining efforts without international assistance.

In November 2021, Office officials told us that after the collapse of the Afghan government in August 2021, State temporarily suspended its demining activities in Afghanistan, and then partially resumed them in September 2021. State obtained a license from the U.S. Treasury’s Office of Foreign Assets Control authorizing State “to engage in all transactions necessary” to provide humanitarian assistance in Afghanistan, as prescribed in State’s license application, which allowed some of State’s international non-governmental organization partners to resume their work.⁵⁵ Under that same license, Office officials also told us the Office suspended its operations with Afghan non-governmental organizations and had discontinued awards that would directly support the new Afghan government, including prior funding directly to DMAC.

CONCLUSION

Following the August 2021 collapse of the Afghan government, State suspended its demining efforts in Afghanistan. However, State resumed some of its demining efforts in Afghanistan in September 2021.

State’s demining efforts in Afghanistan have helped save lives and improve the security, safety, and recovery of the Afghan people by clearing land contaminated by mines, explosive remnants of war, and other explosive ordnance. However, the Office’s ability to conduct site visits and directly monitor its program was limited because of security restrictions; as such, the Office has relied on its award agreement report reviews and its third-party monitor to conduct oversight of its implementing partners. Accordingly, it is important that the Office conduct timely reviews of its program and oversight documentation. Equally important is that the Office create award agreement targets that measure the awards’ successes and connections to higher level plans and outcomes. By not enforcing the required oversight, setting measurable targets, or tying award objectives to larger programmatic outcomes, State cannot determine the extent to which its demining outputs contributed to the accomplishment of broader goals.

The Afghan government never provided the necessary funding for Afghanistan to meet its Ottawa Treaty obligations, requiring the international community to fill some of the funding gap. With the collapse of the Afghan government in August 2021, future donor funding to Afghan demining efforts is uncertain. Without funding, the pace of landmine removal will surely slow, harming the local Afghan communities who have already been impacted by decades of war.

State resumed its demining efforts in Afghanistan in September 2021. In its response to our draft report, the Office noted that it continues to use a third-party monitor to visit project locations and assess each projects progress and adherence to the award goals, objectives, and targeted activities. As U.S. taxpayer dollars continue to be spent on humanitarian activities in Afghanistan, including demining efforts, we recently announced an audit of State and the U.S. Agency for International Development’s oversight of on-going efforts in Afghanistan specifically related to limiting terrorist access to humanitarian assistance.

⁵⁴ DMAC, *Mine Action Programme for Afghanistan, Annual Report...*, p. iv.

⁵⁵ U.S. Department of the Treasury, *Global Terrorism Sanctions Regulations Foreign Terrorist Organizations Sanctions Regulations, License Amendment, License No. SDGT-2021-376858-2*, September 21, 2021.

RECOMMENDATIONS

Following the August 2021 collapse of the Afghan government, State suspended its demining efforts in Afghanistan. However, State resumed some of its demining efforts in Afghanistan in September 2021. As of the publication of this report, the U.S. Embassy in Kabul remains closed. This means that State must rely on third-party monitors and other forms of review (such as desk reviews of completed reports) for its program oversight.

To improve State's oversight and performance measurement of its demining efforts in Afghanistan, we recommend that the Director of the Bureau of Political-Military Affairs:

- 1. Direct Bureau or Office staff to improve compliance with existing oversight controls, as required by State guidance and the Office's policies and procedures, to help ensure that:**
 - a. GORs conduct annual reviews of the award agreement's risk assessment and monitoring plans for multi-year awards.
 - b. GORs or grant technical monitors review the implementing partners' quarterly performance progress and financial reports within 1 month of receipt.
 - c. Grants officers or GORs complete their final review memoranda, including their assessment of whether the award agreements objectives were met, within 30 days of receipt of their implementing partners' final reports.
- 2. Direct Bureau or Office staff to develop and document award agreement targets that are measurable, or provide alternative information on how targets should be assessed.**
- 3. Develop and implement a program monitoring plan to track progress toward the demining program's goals and objectives.**

AGENCY COMMENTS

We received written comments from State, which are reproduced in appendix III. In its December 20, 2021, written response, the Office appeared to agree with all three of our recommendations, stating that “without proper oversight new issues impacting award performance could go undetected and unaddressed and increase the risk for waste, fraud, and abuse.”⁵⁶ Following receipt of the written comments, we asked State to clarify whether it concurred with our three recommendations. In an email from December 29, 2021, State’s Bureau of Political-Military Affairs–Office of Weapons Removal and Abatement confirmed that it concurred with all three recommendations.

State concurred with our first recommendation. In its response, the Office said that it already instituted a grants file review process that included “a quarterly review of their grants or cooperative agreement’s award file to ensure compliance with State Department and federal regulations.”⁵⁷ Specifically, the Office also said that its grant file review process and resource management analyst review help ensure that its grant officers or GORs conduct required reviews of annual risk assessments and monitoring plans; reviews of quarterly performance and financial reports within 30 days of receipt; and completes the final review and closeout memoranda for expired award agreements. Despite these required processes, which we describe and summarize in the body of this report, we continued to find issues related to the timely completion of required tasks. Our recommendation calls on the Office to make any necessary updates to its review processes to help ensure risk assessments and monitoring plans are updated in a timely manner, and help ensure quarterly reviews are also completed on time. We also appreciate that the Office developed a “new process in 2021 to ensure GOR compliance” with the required timeline for review and closeout memorandum completion within 30 days of receiving an implementing partner’s final report.⁵⁸

State concurred with our second recommendation and wrote that “additional information will be included [in statements of objectives for future award agreements] that describes how targeted activities will be assessed for success and achievement.”⁵⁹ We agree that the inclusion of that additional information stands to assist in measuring the effectiveness of the Office’s future awards and urge the Office to include additional information in on-going awards where possible.

Finally, State concurred with our third recommendation, with the Office commenting that “each individual project has established goals, objectives, and targeted activities that tie in and support the National Mine Action Program goals and objectives (as delineated within the 5-year, Afghanistan National Strategy).”⁶⁰ We look forward to receiving documentation detailing how each of State’s current and future award agreements link to State’s overarching demining goals and higher level plans related to Afghanistan. We agree that there are challenges with measuring strategic or tactical outcomes, and that State uses a third-party monitor to mitigate those challenges. However, we reiterate that measuring outcomes is important to help State and the U.S. government gauge overall progress towards achieving its goals and ensuring that resources are focused most effectively.

All three recommendations will remain open until we receive documentation showing the actions taken by the department to address our findings. We will follow up with State within 60 days of the publication of this report to identify and assess actions in response to our recommendations.

⁵⁶ State, *PM/WRA Comments to SIGAR Audit 22-XX, “Demining Afghanistan...,”* December 20, 2021, p. 4.

⁵⁷ State, *PM/WRA Comments to SIGAR Audit 22-XX, “Demining Afghanistan...,”* December 20, 2021, p. 1.

⁵⁸ State, *PM/WRA Comments to SIGAR Audit 22-XX, “Demining Afghanistan...,”* December 20, 2021, p. 3.

⁵⁹ State, *PM/WRA Comments to SIGAR Audit 22-XX, “Demining Afghanistan...,”* December 20, 2021, p. 3.

⁶⁰ State, *PM/WRA Comments to SIGAR Audit 22-XX, “Demining Afghanistan...,”* December 20, 2021, p. 4.

APPENDIX I - SCOPE AND METHODOLOGY

This report discusses the results of our audit of the Department of State's (State) conventional weapons destruction ("demining") efforts in Afghanistan. State's Bureau of Political-Military Affairs–Office of Weapons Removal and Abatement ("the Office") manages State's demining program worldwide, including in Afghanistan. Our objectives were to determine the extent to which State, since October 1, 2017, (1) conducted required oversight of the agency's demining activities, measured progress in meeting program goals and objectives, and made adjustments to the program based on that oversight; and (2) identified and addressed the challenges faced in implementing and sustaining the program.

For both of our objectives we reviewed public laws, policies, procedures, and other documentation that govern demining activities in Afghanistan. For example, we reviewed the U.S. Code of Federal Regulations, the Government Performance and Results Modernization Act of 2021, State's Federal Assistance Directive and Foreign Affairs Manual, and the Office's standard operating procedures. Additionally, we reviewed performance progress reports, demining award agreements, and modifications to identify additional oversight and performance requirements such as performance objectives and targets. We interviewed the Office's award agreement recipients, also known as its implementing partners, charged with executing demining activities in Afghanistan, and the Office's third-party monitor, Norwegian People's Aid (NPA), who was charged with overseeing certain aspects of the demining activities. We also interviewed Afghan government officials from the Directorate of Mine Action Coordination, which is responsible for managing and implementing the Mine Action Programme of Afghanistan. Finally, we reviewed internal State documents, including State's annual performance plans and the Office's plans.

To determine the extent to which the Office conducted required oversight, measured progress toward goals, and made adjustments based on that oversight, we reviewed a sample of the Office's award agreements to determine if they were properly overseen, met their stated objectives and targets, and if the Office modified the agreements where necessary. To do so, we judgmentally selected a sample of the Office's demining award agreements within our audit scope period by compiling the Office's active agreement trackers. We then removed award agreements whose period of performance ended before October 1, 2017, and any funding that was not associated with an award agreement. This resulted in a population of 52 award agreements totaling over \$78 million. To determine our judgmental sample size, we excluded any award agreements whose period of performance began before October 1, 2017, resulting in a sample size of 36 award agreements for over \$47 million. We also reviewed the Office's approximately \$9 million award agreement to its third-party monitor, whose period of performance began in September 2017. We included the third-party monitoring award agreement because of State's limited visibility of demining activities in Afghanistan due to security and access concerns.

In addition, we reviewed the 36 award agreements and the third-party monitor agreement, their amendments and modifications, where applicable, for additional oversight requirements and documentation, such as quarterly financial and performance progress reports.

In summary, for 36 agreements and the third-party monitor's agreement, we completed the following steps:

1. Obtained and reviewed risk assessments and monitoring plans to ensure they were completed and updated, as necessary, within the required timeframes.
2. Obtained and reviewed evidence of the grant officer representative (GOR) or Grants Technical Monitor's review of the implementing partners' quarterly financial and performance progress reports to ensure they were reviewed within the required timeframes.
3. Reviewed the grants officers or GOR final review memorandums to determine if they completed their assessment of the implementing partners' achievement of their stated objectives.
4. Reviewed each award agreement to see if it included objectives and targets. Then, we compared the objectives and targets to the implementing partners' final performance progress reports results to see if the reports included their results for the stated objectives and targets. If the final performance progress

reports were unavailable, we used the implementing partners' quarterly progress reports. We used the reported results to assess whether the implementing partners met those objectives and targets.

While performing steps 1 through 4, we also identified where the Office revised or adjusted its implementing partners' original objectives and targets. Also for step 4, when the Office was asked about final reports for its third-party monitor, NPA, the Office said there has not been and will not be a final report and other closeout documents until 2022, and we should perform our analysis using NPA's quarterly performance progress reports the Office had already provided. Further, per Office officials and the award agreement terms and conditions, if an option year is exercised, the final report is due on or after the conclusion of the grant. As such, we only reviewed final performance reports for award agreements whose entire period of performance inclusive of option years had ended during the scope period of our review.

To determine the extent to which State's Office has identified and addressed demining implementation and sustainment challenges, in addition to what was previously mentioned, we reviewed State's strategic plans and goals for its international demining program, and the Office's plans for its Afghan demining program, as well as applicable award agreements, objectives, and targets. We also reviewed various reports and other documentation from Directorate for Mine Action Coordination (DMAC) in Afghanistan, such as its April 2020 to March 2021 annual work plan and annual report. We interviewed State officials, an Afghan government official at DMAC, and the Office's implementing partners to determine whether the Office was making progress toward their demining stated goals.

We used computer-processed data from State to assess our objectives. We assessed the data's reliability by comparing the terms and conditions of each of the 36 awards, plus the third-party monitor award, to the data State provided, by requesting corroborating data when available and by interviewing responsible officials. We determined that the data State provided were sufficiently reliable for the purposes of this report.

We assessed the significance of internal controls and compliance with laws and regulations necessary to satisfy the audit objectives. We determined that State's demining control activities, information and communication, and monitoring components of internal controls were significant to the audit objectives. Specifically, we assessed the extent to which (1) State's policies, procedures, and guidance designed to achieve objectives and respond to risks; (2) State uses quality information to achieve objectives; and (3) whether State remediated previously identified internal control deficiencies on a timely basis. We have included the results of our assessment in our report. However, because our review was limited to these internal control components and underlying principles, our report may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

We conducted our audit work in Arlington, Virginia, from August 2020 through January 2022, 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. SIGAR performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

APPENDIX II - AWARDS SUPPORTING THE CONVENTIONAL WEAPONS DESTRUCTION REVIEWED FOR THIS AUDIT

The following table lists the Department of State's Bureau of Political-Military Affairs–Office of Weapons Removal and Abatement (the Office) grants and cooperative agreements whose period of performance began on or after October 1, 2017. We reviewed one additional agreement for the Office's third-party monitor, cooperative agreement 17-CA-1063 for \$9,005,605, whose period of performance was September 27, 2017, through June 23, 2021.

Table 1 - Awards for the Conventional Weapons Destruction Program in Afghanistan (September 27, 2017, through June 23, 2021)

| Sample No. | Award No. | Organization | Award Description | Period of Performance Start Date | Period of Performance End Date | Total Award Amount per Agreement |
|---------------|------------|--------------|-------------------|----------------------------------|--------------------------------|----------------------------------|
| 1 | 17-CA-1088 | ITF | Capacity | 1-Oct-17 | 30-Jun-21 | \$5,000,000 |
| 2 | 17-GR-1051 | HALO | ANP PSSM | 1-Oct-17 | 30-Sep-18 | \$265,000 |
| 3 | 17-GR-1053 | DAFA | Road Clnc | 1-Oct-17 | 15-May-18 | \$330,000 |
| 4 | 18-CA-0003 | GICHHD | Donor | 1-Mar-18 | 31-Mar-19 | \$145,000 |
| 5 | 18-GR-0012 | HALO | Proj 19 | 10-May-18 | 31-Mar-19 | \$1,400,000 |
| 6 | 18-GR-0013 | ATC | Proj 18 | 11-May-18 | 31-Mar-19 | \$1,771,000 |
| 7 | 18-GR-0014 | HALO | Proj 17 | 10-May-18 | 31-May-19 | \$2,115,000 |
| 8 | 18-GR-0015 | DDG | Proj 16 | 14-May-18 | 31-Oct-19 | \$1,919,038 |
| 9 | 18-GR-0016 | HALO | Proj 15 | 1-Apr-18 | 31-Mar-19 | \$1,535,000 |
| 10 | 18-GR-0017 | OMAR | Proj 14 | 10-May-18 | 31-Mar-19 | \$1,132,000 |
| 11 | 18-GR-0019 | DAFA | CBD | 14-May-18 | 31-Mar-19 | \$1,000,000 |
| 12 | 18-GR-0020 | MCPA | Survey | 14-May-18 | 31-May-21 | \$1,600,000 |
| 13 | 18-GR-0023 | OMAR | Museum | 10-May-18 | 31-Jan-19 | \$35,000 |
| 14 | 18-GR-0026 | AABRAR | VA | 29-May-18 | 31-Aug-21 | \$699,834 |
| 15 | 18-GR-0034 | ITF | MDC | 1-Jul-18 | 30-Jun-19 | \$49,798 |
| 16 | 19-CA-0004 | GICHHD | Donor | 1-Feb-19 | 31-Jul-20 | \$98,000 |
| 17 | 19-GR-0025 | DMAC | Capacity | 1-Aug-19 | 31-Mar-22 | \$1,000,000 |
| 18 | 19-GR-0009 | ATC | Proj 21 | 17-Jun-19 | 31-Aug-20 | \$1,679,000 |
| 19 | 19-GR-0010 | DAFA | Proj 25 | 17-Jun-19 | 30-Apr-20 | \$925,000 |
| 20 | 19-GR-0011 | HALO | Proj 20 | 16-May-19 | 31-Jul-20 | \$1,974,000 |
| 21 | 19-GR-0015 | ATC | Proj 22 | 20-Jun-19 | 30-Nov-20 | \$1,792,000 |
| 22 | 19-GR-0016 | HALO | Proj 23 | 1-Jul-19 | 30-Jun-20 | \$1,607,944 |
| 23 | 19-GR-0019 | DAFA | Proj 24 | 20-Jun-19 | 31-Jul-20 | \$2,240,000 |
| 24 | 19-GR-0020 | HALO | Proj 26 | 1-Jul-19 | 31-Oct-20 | \$1,065,934 |
| 25 | 19-GR-0035 | MCPA | Clnc | 1-Sep-19 | 15-Oct-20 | \$508,000 |
| 26 | 19-GR-0038 | AOAD | VA | 4-Sep-19 | 30-Aug-21 | \$499,500 |
| 27 | 19-GR-0043 | HALO | SALW | 1-Oct-19 | 30-Sep-20 | \$14,000 |
| 28 | 19-GR-0046 | DAO | VA | 1-Oct-19 | 31-Aug-20 | \$233,000 |
| 29 | 20-CA-0027 | HALO | PSSM | 1-Jul-20 | 30-Jun-21 | \$323,000 |
| 30 | 20-GR-0011 | FSD | X-Border | 1-Mar-20 | 28-Feb-22 | \$1,500,000 |
| 31 | 20-GR-0040 | HALO | CWD Trms | 1-Jul-20 | 30-Jun-21 | \$1,125,000 |
| 32 | 20-GR-0044 | DAFA | Proj 31-32 | 15-Jun-20 | 14-Jun-21 | \$4,422,320 |
| 33 | 20-GR-0046 | HALO | Proj 27-28 | 1-Jul-20 | 30-Jun-21 | \$3,419,689 |
| 34 | 20-GR-0050 | MCPA | Proj 29-33 | 1-Jul-20 | 30-Jun-21 | \$2,530,855 |
| 35 | 20-GR-0051 | ATC | Proj 30 | 1-Sep-20 | 31-Aug-21 | \$1,420,000 |
| 36 | 20-GR-0064 | MDC | CBD | 29-Aug-20 | 28-Aug-21 | \$457,500 |
| Total: | | | | | | \$47,831,412 |

APPENDIX III - COMMENTS FROM THE DEPARTMENT OF STATE



United States Department of State

Washington, D.C. 20520

December 20, 2021

SUBJECT: PM/WRA Comments to SIGAR Audit 22-XX, “Demining Afghanistan: State Made Progress in its Demining Efforts, but Did Not Conduct Timely Oversight and the Amount of Contaminated Land Increased”

Thank you for the opportunity to provide comments to SIGAR’s findings outlined in the draft Audit Report titled, “Demining Afghanistan: State Made Progress in Its Demining Efforts, But Did Not Conduct Timely Oversight and the Amount of Contaminated Land Increased.” As always, the Office of Weapons Removal and Abatement in the Bureau of Political-Military Affairs (PM/WRA) appreciates the importance of SIGAR’s work and takes any recommendations seriously. Further, PM/WRA appreciates the importance of sound fiscal and programmatic oversight for awards using American Taxpayer dollars and does not consider the demanding administrative needs of countless awards an adequate excuse for not providing or performing this oversight. PM/WRA concurs with SIGAR’s assessment that without proper oversight new issues impacting award performance could go undetected and unaddressed and increase the risk for waste, fraud, and abuse.

Please find below PM/WRA’s comments regarding SIGAR’s Recommendations.

RECOMMENDATION 1: Direct Bureau or Office staff to execute existing oversight controls as required by State guidance and the Office’s policies and procedures, specifically:

- a. Ensure grant officer representatives (GORs) conduct annual reviews of the award agreement’s risk assessment and monitoring plans for multi-year awards.**

GOR’s are required to update Risk Assessment and Monitoring Plans (RAMPs) on an annual basis per office Standard Operating Procedures and State Department regulations. PM/WRA has multiple procedures in place to ensure that these RAMPs are updated on time. These include a documents checklist that includes an updated RAMP when post award administrative actions are required. The GOR submits an updated RAMP along with other supporting documents to the Grants Officer. If an updated RAMP is not provided, the post award amendment or action cannot be completed. Further, PM/WRA has instituted a Grants File Review process (GFR) resulting from State OIG audit findings in 2017. The GFR process is a quarterly review of a grant or cooperative agreement’s award file to ensure compliance with State Department and federal regulations. If a RAMP is out of date during the GFR the GOR is notified and is required to update it to close out the File Review.

SIGAR's audit period reviewed grants and cooperative agreements beginning 1 October 2017. The GFR and other processes to ensure compliance with required deadlines also began in 2017 resulting in a potential lag in these processes successfully locating and correcting any deficiencies in some older awards. PM/WRA has confidence that the processes currently in place are adequate to ensure that RAMPs are properly updated in a timely manner. However, due to SIGAR's findings PM/WRA will re-assess these procedures and make any necessary updates.

b. Ensure GORs or grant technical monitors review the implementing partners' quarterly performance progress and financial reports within 1 month of receipt.

PM/WRA GORs are required to review and note confirmation of their review in the official Award File within 30 days of their due date. Quarterly progress and financial reports are due on the 30th day of January, April, July, and October. GORs are required to upload their reviews by the 30th day of February, May, August, and November. PM/WRA has multiple processes in place to ensure that GORs properly review and document these quarterly reports. As stated above, the Grants File Review is a quarterly check of required documentation that was instituted in 2017 after a State OIG audit. As a result of this new process, PM/WRA has seen a dramatic decrease in the number of quarterly reports missing from its Implementing Partners as well as the number of missing GOR review comments.

Despite this dramatic decrease, a consistent, albeit lower, number of GOR comments specifically for PM/WRA awards in Afghanistan continued to be missing after implementation of the GFR process. After investigation, it was discovered that a combination of technical issues and human error contributed to these missing GOR comments. An Implementing Partner first uploads their quarterly reports to the SAMS Domestic Post Award Activities file. These quarterly reports must then be transferred from this Post Award Activities file to the official Award File. The GOR is then required to note in the official Award File that they have reviewed the quarterly report. In the past, the GOR would confirm receipt and confirmation of review in the Post Award File, not the official Award File. Unfortunately, this comment would not transfer from the Post Award Activities File to the official Award File resulting in what appeared to be numerous missing GOR comments.

In 2019 and 2020, in discussion with the SAMS Domestic Program Management Office (an independent State Department office external to PM/WRA), a new update to the SAMS Domestic System was implemented. This update now allows a GOR to upload a comment to the Post Award Activities file and then fully transfer both the comment and the quarterly report to the Award File. Since implementation, PM/WRA has seen a significant reduction in the number of residual missing GOR review comments.

In conjunction with this new SAMS Domestic update, PM/WRA also instituted a new funding drawdown process specifically for the South and Central Asia portfolio, to include Afghanistan, to ensure GOR review of all quarterly reports. This new process was established in late 2020 and fully implemented in 2021. All local Implementing Partners in Afghanistan are required to

utilize the Payment Management System (PMS) to receive funding. PM/WRA requires PMS to request confirmation from the Grants Officer to process a payment. Previously, the Grants Officer would confirm with the GOR only before approving a payment to PMS. The new invoicing process now includes a requirement for the GO to confirm that all quarterly reports and GOR comments have been successfully uploaded to the Official Award file before approving a payment request to PMS.

Since implementation of these two items, PM/WRA has seen a significant reduction in the number of residual missing GOR review comments in the official Award file and expects these changes to result in successfully meeting all oversight requirements related to the review of IP quarterly reports.

- c. Ensure Grants Officers or GORs complete their final review memoranda, including their assessment of whether the award agreements objectives were met, within 30 days of receipt of their implementing partners' final reports**

PM/WRA has a robust close out process to ensure compliance with multiple federal regulations and statutes. During the closeout process, PM/WRA Resource Management Analysts review closeout documentation for completeness and submission within 120 days of the expiration of an award. During this review, the RM Analyst sends notification to the GOR that a final review/closeout memo is required within 30 days. If no review memo is received, the RM Analyst cannot continue with the closeout process.

PM/WRA is actively formulating and will implement a new process in 2021 to ensure GOR compliance with the 150-day requirement.

RECOMMENDATION 2: Direct Bureau or Office staff to develop and document award agreement targets that are measurable or provide alternative information on how targets should be assessed.

Targeted Activities are a required part of the PM/WRA Statement of Objective (SOO) Template. PM/WRA appreciates the need for measurable targets to assess the effectiveness of CWD projects and program within Afghanistan and is actively engaged with our Implementing Partners to identify and include measurable and achievable goals, objectives, and targets in all SOOs. In future SOO's – additional information will be included that describes how targeted activities will be assessed for success and achievement.

RECOMMENDATION 3: Develop and implement a program monitoring plan to track progress toward the demining program's goals and objectives

Due to overall insecurities affect on the CWD program in Afghanistan, PM/WRA utilizes a third-party monitoring process and entity (nongovernmental organization) to visit, monitor, and

assess implementation and progress achieved for conventional weapons destruction projects. The monitoring entity (Norwegian People's Aid – NPA) will visit all active project locations and assess their progress and adherence to award goals, objectives, and targeted activities outlined within a Statement of Objectives (SOO). The monitoring entity (NPA) will submit a weekly situation report (SITREP) in which they include a formal "Meeting and Liaison Report" (MLR). The MLR addresses the progress and achievements of a given award. This MLR is complimentary, and in addition, to the monthly and quarterly Performance Progress Report (PPR) that an NGO (implementing partner) must submit for record and to document achievements pertaining to a given award. The GOR/GTM will review and assess these reports for progress and achievements toward a project's stipulated goals and objectives (assigned within the SOO). Each individual project has established goals, objectives, and targeted activities that tie in and support the National Mine Action Program goals and objectives (as delineated within the 5-Year, Afghanistan National Strategy).

Note: The success of a Mine Action program is often measured in minor (incremental) achievements toward the greater goal of becoming "Mine Free". There will be times when setbacks occur. In example – additional land contamination may be discovered through technical and non-technical surveys or recorded and reported through accidents and injury reports. This 'newly identified' land is then added to the national mine action database and cause overall efforts and progress to appear unsuccessful – this is not the case.

The United States' overarching Goal is to – support and assist the country of Afghanistan to become "Mine Safe" and thereby reduce or eliminate the number of reported casualties from landmines, unexploded ordnance, and abandoned improvised munitions.

APPENDIX IV - ACKNOWLEDGMENTS

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This performance audit was conducted
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The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

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