



# SIGAR

## Special Inspector General for Afghanistan Reconstruction

### WHAT SIGAR REVIEWED

SIGAR initiated this review to (1) identify and assess the status of SIGAR recommendations made to the Department of Defense (DOD) in all performance audits, financial audits, and inspections; and (2) review actions taken or planned by DOD to address any open recommendations.

To accomplish these objectives, SIGAR examined all 209 recommendations made to DOD from SIGAR's inception in January 2008 through June 2014, and conducted an analysis to determine the number of open, closed and implemented, and closed but not implemented recommendations.

In conducting the analysis, SIGAR categorized each recommendation by broad sector, recommended action, and intended outcome. Finally, SIGAR examined documentation that DOD provided for each recommendation to determine any quantifiable financial benefit in the form of cost savings or recovered funds.

This report contains no new recommendations.

DOD provided technical comments, which have been incorporated in this report, as appropriate. Since receiving a draft of this report in late December 2014, DOD has continued to provide additional documentation and information to support the closure of several more recommendations. This report only reflects the status of all recommendations as of December 2014. However, we are encouraged by DOD's commitment to addressing our recommendations and will continue to review any support provided and close recommendations, as appropriate.

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January 2015

## Department of Defense: More than 75 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented

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SIGAR 15-29-AR

### WHAT SIGAR FOUND

SIGAR made 209 recommendations to the Department of Defense (DOD) from SIGAR's inception in January 2008 through June 2014. Of the 196 recommendations that have been closed, DOD has implemented 161 of them to date. SIGAR conducted three separate analyses of the 161 recommendations and found:

- One hundred and five recommendations were designed to assist in efforts to build the Afghan National Security Forces (ANSF) and ensure the security of U.S. personnel and reconstruction sites.
- Eighty-four recommendations had intended outcomes of either ensuring accountability and oversight of contract funds, or ensuring that facilities are safely constructed and used as intended.
- Eighty-nine recommended that DOD, to achieve the intended outcomes, (1) conduct or improve assessments or reviews; (2) establish, improve, or follow existing procedures, policies, or other guidance; or (3) address concerns regarding facility construction that SIGAR identified.

DOD's implementation of these recommendations improved the accountability of U.S. funds spent on reconstruction activities in Afghanistan. For example, recommendations from seven audits resulted in up to \$1.1 billion in savings or funds put to better use. In one report, SIGAR found that DOD lacked a comprehensive basing plan for the ANSF that considered future reductions in personnel. As a result of SIGAR's recommendation, DOD's Combined Security Transition Command—Afghanistan discontinued construction on all or part of 101 projects, achieving savings estimated at up to \$800 million. In addition, recommendations from two audits resulted in the sustainment or recovery of more than \$11.1 million of questioned costs or other potentially recoverable funds. Specifically, an audit of the U.S. Army Corps of Engineers' (USACE) Defense Base Act Insurance Program identified \$58.5 million of potentially recoverable funds. In response to our recommendations, USACE identified and collected \$9.9 million owed to either the U.S. government or the contractors.

SIGAR closed an additional 35 recommendations as not implemented for several reasons:

- Fifteen recommendations were closed because DOD has not provided sufficient evidence of implementation.
- Seven recommendations were closed either because DOD did not concur with the recommendation and/or took no action on implementation, and SIGAR believed no further action would be taken.
- Seven recommendations were closed because DOD did not take timely action, which rendered the recommendations moot.
- Six recommendations were closed because planned audit work could supersede the recommendations.

Of the 13 recommendations that remain open, 9 were made to U.S. Central Command subordinate commands, 1 to the International Security Assistance Force, 1 to USACE, 1 to Army Contracting Command, and 1 to the Office of the Secretary of Defense. SIGAR is monitoring the open recommendations to determine if DOD is taking appropriate steps to implement the recommendations.



**SIGAR** | Office of the Special Inspector General  
for Afghanistan Reconstruction

January 15, 2015

The Honorable Chuck Hagel  
Secretary of Defense

General Lloyd J. Austin III  
Commander, U.S. Central Command

General John F. Campbell  
Commander, U.S. Forces–Afghanistan and  
Commander, Resolute Support

Lieutenant General Thomas P. Bostick  
Commanding General and Chief of Engineers  
U.S. Army Corps of Engineers

This report discusses the results of SIGAR’s audit of the status of recommendations made to the Department of Defense (DOD) since SIGAR’s inception in January 2008. Specifically, we (1) identified and assessed the status of SIGAR recommendations made to DOD in all performance audits, financial audits, and inspections; and (2) reviewed actions taken or planned by DOD to address any open recommendations. We found that 196 of 209 recommendations made to DOD are closed, and 161 of the 196 recommendations were implemented. Recommendations from seven audits resulted in up to \$1.1 billion in savings or funds put to better use, and recommendations from two audits resulted in the sustainment or recovery of more than \$11.1 million of questioned costs or other potentially recoverable funds. For example, we identified that a lack of a comprehensive basing plan resulted in the construction of unnecessary facilities, and our resulting recommendation helped to achieve savings estimated at up to \$800 million. As of December 2014, 13 recommendations remained open. We are monitoring these open recommendations to determine if DOD is taking appropriate steps to implement the recommendations.

DOD provided technical comments, which have been incorporated in this report, as appropriate. Since receiving a draft of this report in late December 2014, DOD has continued to provide additional documentation and information to support the closure of several more recommendations. This report reflects only the status of all recommendations as of December 2014. However, we are encouraged by DOD’s commitment to addressing our recommendations and will continue to review any support provided and close recommendations as appropriate.



**SIGAR** | Office of the Special Inspector General  
for Afghanistan Reconstruction

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

cc: Major General Theodore C. Harrison III  
Commanding General, U.S. Army Contracting Command

Mr. Joe Sciabica  
Director, Air Force Civil Engineer Center

# TABLE OF CONTENTS

Background.....	1
SIGAR Closed 196 of 209 Recommendations Made to DOD .....	3
Thirteen Recommendations Made to DOD Remain Open.....	10
Conclusion.....	11
Agency Comments .....	11
Appendix I - Scope and Methodology .....	12
Appendix II - SIGAR Recommendations Made to the Department of Defense .....	13
Appendix III - Additional Analysis of Recommendations Made to the Department of Defense .....	80
Appendix IV - Acknowledgments .....	84

## TABLES

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Table 1 - All SIGAR Recommendations Made to DOD, by Component and Disposition .....	3
Table 2 - All SIGAR Recommendations Made to DOD, by Sector.....	4
Table 3 - Recommendations Implemented by DOD, by Sector.....	5
Table 4 - Recommendations Closed but Not Implemented, by DOD Component or Command.....	8
Table 5 - All SIGAR Recommendations Made to DOD, by Recommended Action.....	80
Table 6 - All SIGAR Recommendations Made to DOD, by Intended Outcome.....	81
Table 7 - Recommendations Implemented by DOD, by Intended Outcome.....	82
Table 8 - Recommendations Not Implemented by DOD, by Intended Outcome.....	83
Table 9 - Open Recommendations Made to DOD, by Intended Outcome.....	83

## FIGURES

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Figure 1 - All SIGAR Recommendations Made to DOD, by Intended Outcome .....	4
Figure 2 - Recommendations Implemented by DOD, by Intended Outcome .....	6
Figure 3 - Open Recommendations Made to DOD, by Intended Outcome.....	10

## ABBREVIATIONS

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AFCEC	Air Force Civil Engineer Center
ANSF	Afghan National Security Forces
CENTCOM	U.S. Central Command
CERP	Commander's Emergency Response Program
CSTC-A	Combined Security Transition Command-Afghanistan
DOD	Department of Defense
ISAF	International Security Assistance Force
NATO	North Atlantic Treaty Organization
USACE	U.S. Army Corps of Engineers

SIGAR is responsible for the independent and objective conduct and supervision of audits and investigations of reconstruction activities in Afghanistan, and is required to keep “the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operations and the necessity for and progress on corrective action.”<sup>1</sup> We initiated this review to (1) identify and assess the status of recommendations made to the Department of Defense (DOD) in all SIGAR performance audits, financial audits, and inspections; and (2) review actions taken or planned by DOD to address any open recommendations. To accomplish these objectives, we examined all recommendations made to DOD from SIGAR’s inception in January 2008 through June 2014 to determine the number of open and closed recommendations. We conducted additional analysis on each recommendation closed by SIGAR, including examining documentation provided by DOD and correspondence between SIGAR and DOD, to place each closed recommendation into one of two categories:

- Closed and implemented: A recommendation closed by SIGAR because DOD provided sufficient evidence that it addressed the intent of the recommendation.
- Closed but not implemented: A recommendation not implemented by DOD but considered closed by SIGAR because (1) DOD did not concur with the recommendation and did not take steps to address the recommendation or could not provide proof of implementation; (2) SIGAR planned to conduct future audit work that could supersede the recommendations, or (3) DOD did not implement them in a timely manner and the recommendations were no longer applicable or relevant.

Additionally, we reviewed all recommendations made to DOD and categorized each one by sector area, intended outcome, and recommended action. Finally, we examined documentation provided by DOD for each recommendation to determine any quantifiable financial benefit in the form of cost savings or recovered funds. We conducted our audit work in Washington, D.C., from February 2014 through January 2015, in accordance with generally accepted government auditing standards. Appendix I contains details of our scope and methodology.

## BACKGROUND

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The Office of Management and Budget Circular A-50 provides policies and procedures to agencies for resolving audit findings and taking corrective action on recommendations. Audit and inspection recommendation follow-up is a shared responsibility of agency management officials and auditors. Corrective action taken by agency management on resolved findings and recommendations is essential for improving the effectiveness and efficiency of government operations. Circular A-50 requires agencies to establish systems to ensure the prompt and proper resolution and implementation of monetary and non-monetary audit findings and recommendations.

SIGAR’s recommendation follow-up begins with SIGAR’s transmittal of the report and recommendations to the appropriate points of contact for the DOD component or command that is the subject of the audit or inspection report. For recommendations included in the scope of this report, SIGAR worked with five DOD components or commands: U.S. Central Command (CENTCOM), the Army Contracting Command, the U.S. Army Corps of Engineers (USACE), the Office of the Secretary of Defense, and the Air Force Civil Engineer Center (AFCEC).<sup>2</sup> CENTCOM facilitates recommendation follow-up activities for recommendations made to the International

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<sup>1</sup> 5 U.S.C. App. 3 § 8G note. SIGAR may also perform other audit-related work, such as inspections. Inspections are systematic and independent assessments of the design implementation and/or results of an agency’s operations, programs, or policies.

<sup>2</sup> On October 1, 2012, the Air Force Center for Engineering and the Environment merged with the Air Force Civil Engineer Support Agency and the Air Force Real Property Agency to form AFCEC. Although this report discusses six recommendations made to the Air Force Center for Engineering and the Environment, we use the current organization’s name of “ACFEC” throughout the report except when directly quoting recommendations.

Security Assistance Force (ISAF).<sup>3</sup> The transmission of the report and recommendations includes a request that the entity provide documentation on the corrective actions taken and/or target dates for completing the corrective actions for each recommendation. After transmission of the report, SIGAR's recommendation follow-up coordinator works with the points of contact at DOD entities and commands responsible for recommendation tracking and follow-up.

The CENTCOM Inspector General acts as the administrative point of contact for SIGAR and other external audit agencies for all recommendations made to CENTCOM or ISAF subordinate commands.<sup>4</sup> When SIGAR issues a report, the CENTCOM Inspector General distributes the report to the appropriate subordinate command and provides SIGAR with a confirmation notice of the dissemination. Once this notice is provided to SIGAR, the CENTCOM Inspector General considers the action closed. If SIGAR has questions about the status of specific recommendations, we then submit the questions through the CENTCOM Inspector General. The CENTCOM Inspector General then forwards the request to the appropriate subordinate commands, allowing 14 days for a response. Once the CENTCOM Inspector General receives a response, it forwards the response to SIGAR, and officially closes the task in its tracking system. Depending on the response, SIGAR determines if the agency's actions constitute sufficient corrective action and determines the implementation status for each recommendation of either "open" or "closed." This process continues until SIGAR is provided enough information to close the recommendation.<sup>5</sup>

For each of the remaining DOD components with recommendations made by SIGAR—the Army Contracting Command, USACE, the Office of the Secretary of Defense, and AFCEC—SIGAR works with a designated point of contact responsible for recommendation tracking and follow-up. Depending on the DOD entity's response, we determine if the agency's actions constitute sufficient corrective action and determine the implementation status for each recommendation of either "open" or "closed."

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<sup>3</sup> On December 28, 2014—subsequent to the conclusion of our work but after a draft of this report was released to DOD for comment—ISAF transitioned to the Resolute Support mission. Because ISAF was the office in existence during the scope of our work, we maintain the use of ISAF throughout this report.

<sup>4</sup> Headquarters CENTCOM Regulation Number 20-9, November 16, 2012. While ISAF does not fall under the authority of DOD, CENTCOM has historically acted as a point of contact for those recommendations, forwarding them to the appropriate ISAF component. According to the CENTCOM Inspector General, while it does not treat the issuance of a report with recommendations made to ISAF as a request for information—as it would for those recommendations made to CENTCOM—ISAF has generally been responsive to SIGAR requests for information on recommendation follow-up sent via CENTCOM.

<sup>5</sup> Inspection reports released prior to 2012 were issued from the SIGAR Inspections Directorate, which was subsequently incorporated into the SIGAR Audits Directorate. Follow-up for these inspection recommendations was not conducted through CENTCOM; instead, the Inspections Directorate followed-up directly with the subordinate commands or components.

## SIGAR CLOSED 196 OF 209 RECOMMENDATIONS MADE TO DOD

We identified 209 recommendations made to DOD from January 2008 through June 2014.<sup>6</sup> Our review found that SIGAR closed 196 recommendations (almost 94 percent), with 161 recommendations closed and implemented and 35 closed but not implemented. Thirteen recommendations remain open.<sup>7</sup> Table 1 shows the total number of recommendations by DOD component or command, as well as the status of those recommendations. Appendix II contains a list of all recommendations and their respective report number and issuance date, report title, status, sector, recommended action, and intended outcome.

**Table 1 - All SIGAR Recommendations Made to DOD, by Component and Disposition**

Component or Command	Open	Closed– Implemented	Closed– Not Implemented	Totals by Component or Command
CENTCOM <sup>a</sup>	9	76	14	99
ISAF <sup>a</sup>	1	17	11	29
USACE	1	57	5	63
Office of the Secretary of Defense <sup>b</sup>	1	8	8	17
AFCEC	0	6	0	6
Army Contracting Command	1	5	0	6
<b>Totals<sup>c</sup></b>	<b>13</b>	<b>161</b>	<b>35</b>	<b>209</b>

Source: SIGAR analysis

Notes: <sup>a</sup> All recommendations made to CENTCOM or ISAF subordinate commands or components are listed under CENTCOM and ISAF, respectively. Two of these subordinate commands, the North Atlantic Treaty Organization (NATO) Training Mission-Afghanistan and the Combined Security Transition Command-Afghanistan (CSTC-A) were under the same command structure until October 2013. Currently, the former falls under ISAF and the latter falls under CENTCOM. Recommendations issued when the two organizations shared the same command are listed under CENTCOM. Recommendations made to the two organizations after their division are listed separately under CENTCOM and ISAF.

<sup>b</sup> All recommendations made to subordinate components of the Office of the Secretary of Defense are listed under the Office of the Secretary of Defense.

<sup>c</sup> Seven recommendations were made to both CENTCOM and USACE, and four recommendations were made to both CENTCOM and ISAF. Therefore, the number of recommendations depicted do not add to the totals listed.

<sup>6</sup> The 209 recommendations were issued in 38 performance audits (including 1 interim report), 22 inspections, and 1 financial audit.

<sup>7</sup> Since notification of our audit, DOD provided evidence of recommendation implementation allowing SIGAR to close 31 previously open recommendations. These 31 recommendations are included in the 196 total closed recommendations.

We categorized the 209 recommendations made to DOD by sector area, intended outcome, and recommended action. Of these, 126 recommendations (60 percent) relate to the Afghan National Security Forces (ANSF) or to security issues. Table 2 depicts the total number of recommendations categorized by representative sector areas.

**Table 2 - All SIGAR Recommendations Made to DOD, by Sector**

Sector Area	Number of Recommendations	Percent of Total Recommendations
ANSF/security	126	60.29%
Infrastructure	23	11.00%
Education	19	9.09%
Health/safety	13	6.22%
Energy	8	3.83%
Revenue generation/financial sector	6	2.87%
Rule of law/anti-corruption	1	0.48%
Cross-cutting: Contract award and management	19	9.09%
Cross-cutting: U.S. resource and information management	4	1.91%

Source: SIGAR analysis

Note: Ten recommendations were classified under more than one sector area, and therefore the total number of recommendations depicted adds to more than 209 recommendations and to more than 100 percent.

Additionally, 103 recommendations had intended outcomes of either ensuring accountability and oversight of contract funds, or ensuring that facilities are safely constructed, completed, and used as intended. Figure 1 depicts all recommendations made to DOD categorized by their intended outcomes.

**Figure 1 - All SIGAR Recommendations Made to DOD, by Intended Outcome**



Source: SIGAR analysis

Notes: Percentages have been rounded. Numbers of recommendations are in parentheses.

We also found that 110 recommendations pertained to DOD (1) conducting or improving assessments or reviews; (2) establishing, improving, or following existing procedures, policies, or other guidance; or (3) addressing concerns regarding facility construction that SIGAR identified.

## DOD Implemented 161 of 209 Recommendations Made by SIGAR, Resulting in Better Accountability of Funds Spent on Afghanistan Reconstruction

Of the 209 recommendations made, DOD implemented 161. Of those, 76 were made to CENTCOM, 57 to USACE, 17 to ISAF, 8 to the Office of the Secretary of Defense, 6 to AFCEC, and 5 to the Army Contracting Command.<sup>8</sup> We categorized the implemented recommendations by sector area, intended outcome, and recommended action. Table 3 depicts the implemented recommendations by sector area.

**Table 3 - Recommendations Implemented by DOD, by Sector**

Sector Area	Number of Recommendations	Percent of Implemented Recommendations
ANSF/security	105	65.22%
Infrastructure	20	12.42%
Education	12	7.45%
Health/safety	11	6.83%
Energy	3	1.86%
Revenue generation/financial sector	3	1.86%
Rule of law/anti-corruption	1	0.62%
Cross-cutting: Contract award and management	14	8.70%
Cross-cutting: U.S. resource and information management	1	0.62%

Source: SIGAR analysis

Note: Nine implemented recommendations were classified under more than one sector area, and therefore the total number of recommendations depicted adds to more than 161 recommendations and to more than 100 percent.

Our review found that 84 of the 161 implemented recommendations had intended outcomes of either ensuring accountability and oversight of contract funds, or ensuring that facilities are safely constructed, completed, and used as intended. Figure 2 depicts the recommendations implemented by DOD categorized by intended outcome.

<sup>8</sup> Seven implemented recommendations were made to both CENTCOM and USACE, and one implemented recommendation was made to both CENTCOM and ISAF. Therefore, the number of implemented recommendations listed adds to more than 161 total recommendations.

**Figure 2 - Recommendations Implemented by DOD, by Intended Outcome**



Source: SIGAR analysis

Notes: Percentages have been rounded. Numbers of recommendations are in parentheses.

In addition, we found that 89 recommendations advised DOD to (1) conduct or improve current assessments or reviews; (2) establish, improve, or follow existing procedures, policies, or other guidance; or (3) address identified concerns regarding facility construction.

The implementation of these recommendations improved the accountability of U.S. funds spent on reconstruction in Afghanistan. For example, an audit examining the Combined Security Transition Command-Afghanistan's (CSTC-A) oversight and accountability of spare parts purchases for Afghan National Army vehicles found that the Afghan forces were not using or updating their inventory to track parts and did not keep accurate records.<sup>9</sup> As a result of our recommendations, CSTC-A completed a full inventory and conducted follow-up audits to ensure the Afghan National Army maintained the new inventory processes.

## Recommendations Resulted in an Estimated \$1.1 Billion in Savings or Funds Put to Better Use, and More than \$11.1 Million in Questioned Costs either Sustained or Recovered by DOD

Seven performance audits resulted in an estimated \$1.1 billion in cost savings or funds put to better use:<sup>10</sup>

- SIGAR's audit of NATO Training Mission-Afghanistan/CSTC-A's<sup>11</sup> \$200 million, 5-year literacy training program for the ANSF resulted in a 30 percent reduction of program costs from 2013 to 2014, or a total of \$10.6 million,<sup>12</sup> while ensuring training efficiency and improved program results.<sup>13</sup>
- A review of the contract awarded to provide maintenance and service of vehicles provided to the Afghan National Police found that CSTC-A's fuel allocations did not account for vehicles that had not been serviced or seen in over a year. CSTC-A took steps to address these concerns, removing more

<sup>9</sup> SIGAR Audit 14-03-AR, *Afghan National Army: Combined Security Transition Command-Afghanistan Lacks Key Information on Inventory in Stock and Requirements for Vehicle Spare Parts*, October 16, 2013.

<sup>10</sup> Funds put to better use may include funds that are used more efficiently because of the deobligation of funds from programs or operations and avoidance of unnecessary expenditures or costs incurred.

<sup>11</sup> At the time we initiated this audit, the NATO Training Mission-Afghanistan and CSTC-A fell under the same command. However, by the time our recommendations were issued, the two fell under separate commands.

<sup>12</sup> The NATO Training Mission-Afghanistan reported the reduction in program costs.

<sup>13</sup> SIGAR Audit 14-30-AR, *Afghan National Security Forces: Despite Reported Successes, Concerns Remain about Literacy Program Results, Contract Oversight, Transition, and Sustainment*, January 28, 2014.

than 7,300 vehicles from the list of vehicles used to estimate fuel allocations, saving an estimated \$5.5 million per year.<sup>14</sup>

- The audit of a DOD program that provided for the construction of ANSF facilities found that DOD lacked a comprehensive basing plan for the ANSF that considered future ANSF reductions and excess capacity in existing facilities. In response to our findings and recommendations, DOD—through CSTC-A—discontinued construction on all or part of 101 projects, achieving estimated cost savings of up to \$800 million.<sup>15</sup>
- The review of U.S. purchases of equipment to support Afghanistan’s national power utility found that millions of dollars worth of equipment sat unused and uninstalled in storage facilities. In response to our recommendation to put the equipment to better use, DOD transferred ownership of over \$13 million of equipment to the power utility.<sup>16</sup>
- The review of Afghanistan Infrastructure Fund projects determined that an ongoing delay in the transfer of \$101 million in funds from DOD to the Department of State contributed to delays in project execution and that the funds were at risk of expiring. Our recommendation that the transfer be expedited resulted in the signing of a memorandum to expedite the transfer of funds.<sup>17</sup>
- The announcement of an audit examining a program that provided vehicles to the ANSF resulted in CSTC-A performing an inventory of all vehicles under the program. CSTC-A used the results of the inventory, which determined the disposition of all vehicles, to review and decrease fuel distribution for the Afghan National Army as a result of destroyed vehicles. As of November 2011, CSTC-A had saved approximately \$370,000 by reducing fuel deliveries by 200,000 liters. CSTC-A estimated it would save nearly \$5 million by reducing fuel deliveries by approximately 2.68 million liters in fiscal year 2012.<sup>18</sup>
- A review of internal controls and accountability of the Commander’s Emergency Response Program (CERP) in Afghanistan found that CERP projects lacked visibility and adequate monitoring. According to DOD officials, \$190 million of CERP funding was returned to the Army due to concerns about the management of its projects, in part resulting from our audit findings.<sup>19</sup>

Two performance audit reports resulted in the sustainment or recovery of more than \$11.1 million in questioned costs or other potentially recoverable funds:

- The audit of the DOD program described above that provided vehicles to the ANSF also found that DOD did not have a tracking system in place to ensure repairs and other issues were addressed that were found during its end-use monitoring of the U.S.-provided vehicles. Our recommendation that DOD establish such a system resulted in DOD submitting more than \$1.2 million of claims for damaged vehicles to vehicle transportation contractors.<sup>20</sup>

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<sup>14</sup> SIGAR Audit 13-03, *Afghan Police Vehicle Maintenance Contract: Actions Needed to Prevent Millions of Dollars From Being Wasted*, January 17, 2013.

<sup>15</sup> SIGAR Audit 13-18, *Afghan National Security Forces: Additional Action Needed to Reduce Waste in \$4.7 Billion Worth of Planned and Ongoing Construction Projects*, September 13, 2013. CSTC-A estimated savings anywhere from \$600 million to \$800 million.

<sup>16</sup> SIGAR Audit 13-02, *Afghanistan's National Power Utility: \$12.8 Million in DOD-Purchased Equipment Sits Unused, and USAID Paid a Contractor for Work not Done*, December 18, 2012.

<sup>17</sup> SIGAR Audit 12-12, *Fiscal Year 2011 Afghanistan Infrastructure Fund Projects Are behind Schedule and Lack Adequate Sustainment Plans*, July 30, 2012. We also reported on the transfer of the \$101 million in SIGAR Audit 14-83-AR, examining the status of recommendations made to Department of State. SIGAR Audit 14-83-AR, *Department of State: Nearly 75 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented*, July 17, 2014.

<sup>18</sup> SIGAR Audit 12-04, *DOD Improved Its Accountability for Vehicles Provided to the Afghan National Security Forces, but Should Follow Up on End-Use Monitoring Findings*, January 12, 2012.

<sup>19</sup> SIGAR Audit 09-05, *Increased Visibility, Monitoring, and Planning Needed for Commander’s Emergency Response Program in Afghanistan*, September 9, 2009.

<sup>20</sup> SIGAR Audit 12-04.

- An audit of the USACE's Defense Base Act Insurance Program identified as much as \$58.5 million of potentially recoverable funds. In response to our recommendations, USACE identified and collected \$9.9 million due to be refunded to either the U.S. government or the contractors.<sup>21</sup>

### Thirty-five Recommendations Closed but Not Implemented Due to DOD Inaction, DOD Non-Concurrence, or Other Non-DOD Related Actions

Of the 209 recommendations made to DOD, we determined that 35 recommendations were closed but not implemented. Table 4 depicts those recommendations by DOD component or command, and the percentage of closed but not implemented recommendations as the total of all recommendations made to that component or command.

**Table 4 - Recommendations Closed but Not Implemented, by DOD Component or Command**

Component or Command	Total Recommendations	Recommendations Closed but not Implemented	Percent Closed but not Implemented
Office of the Secretary of Defense	17	8	47.06%
ISAF	29	11	37.93%
CENTCOM	99	14	14.14%
USACE	63	5	7.94%
AFCEC	6	0	0.00%
Army Contracting Command	6	0	0.00%
<b>Totals</b>	<b>209</b>	<b>35</b>	<b>16.75%</b>

Source: SIGAR analysis

Note: Seven recommendations were made to both CENTCOM and USACE, and four recommendations were made to both CENTCOM and ISAF. Therefore, the number of recommendations depicted do not add to the totals listed.

Of the 35 recommendations closed but not implemented, 7 recommendations were closed because DOD did not implement them in a timely manner and the recommendations were rendered obsolete, 6 recommendations were closed because we planned to conduct future audit work that could supersede the recommendations, 7 recommendations were closed either because DOD did not concur with the recommendation and/or took no action on implementation, and 15 recommendations were closed because the agency could not provide proof of implementation.<sup>22</sup>

Of the 35 recommendations closed but not implemented, 14 were made to CENTCOM subordinate commands, 11 to ISAF, 8 to the Office of the Secretary of Defense, and 5 to USACE. These recommendations include:

<sup>21</sup> SIGAR Audit 11-15, *Weaknesses in the USACE Defense Base Act Insurance Program Led to as Much as \$58.5 Million in Refunds Not Returned to the U.S. Government and Other Problems*, July 28, 2011.

<sup>22</sup> Twelve of these recommendations were from inspection reports issued prior to 2012 under the SIGAR Inspections Directorate, which was subsequently incorporated into the SIGAR Audits Directorate. While at least one of the component or command recommendation recipients fully or partially concurred with all of the recommendations, SIGAR has no evidence of any recommendation follow-up and the components or commands were not able to provide any evidence of their implementation, so it is not clear if the recommendations were implemented. Eleven of these recommendations were made to Provincial Reconstruction Teams, which are all now closed.

- In two April 2010 audits examining the construction of the Afghan National Army's Kunduz and Gamberi garrisons, SIGAR identified concerns with potential flooding and structural damages as a result of soil grading concerns.<sup>23</sup> As a result, SIGAR recommended in both cases that USACE ensure the sites were properly graded. Two follow-up inspections in October 2012 found that USACE failed to mitigate the site grading issues and address the collapsible soil conditions.<sup>24</sup> Subsequent to SIGAR's follow-up inspection of the Kunduz garrison, USACE took action to address some of the 2010 report's concerns regarding potential flooding.
- In an April 2013 audit examining the management of U.S.-funded projects intended to support the commercialization of the Afghan government's national power utility, SIGAR identified \$10.2 million of equipment purchased for Helmand province that was in storage with no approved plan for installation. As a result, SIGAR recommended that U.S. Forces-Afghanistan work with the national power utility to finalize the installation schedule within the warranty period for the equipment. However, SIGAR later learned that the office for the civilian-military joint team in Helmand was closed, and the equipment was turned over to the Afghan government before the installation schedule was approved and finalized. As a result, it is unclear if the \$10.2 million in equipment was installed and used as intended.<sup>25</sup>
- Another SIGAR audit issued in April 2013 identified several weaknesses in DOD's processes for preventing the provision of U.S. contracting funds to individuals and entities identified as supporting the Taliban and other insurgent groups in Afghanistan. One recommendation was for the Director of the Office of Defense Procurement and Acquisition Policy to direct contracting authorities to require that prime contractors certify that they do not have subcontracts with individuals or entities identified as insurgency supporters. The Office of Defense Procurement and Acquisition Policy did not concur with the recommendation, suggesting incorrectly that the Clinger-Cohen Act prohibits requiring a certification by a contractor or offeror, unless it is specifically imposed by statute or approved by the Administrator of the Office of Federal Procurement Policy. On the contrary, the Clinger-Cohen Act permits agencies to issue a new certification requirement when "written justification for the certification requirement is provided to the head of the executive agency by the senior procurement executive of the agency and the head of the executive agency approves in writing the inclusion of the certification requirement."<sup>26</sup> Further, SIGAR maintains that requiring prime contractors to certify that they do not have subcontracts with the enemy is an important safeguard against U.S. funds being diverted to individuals and entities threatening the U.S. and coalition forces in Afghanistan. The recommendation was closed as not implemented when SIGAR determined that no further action would be taken by the Office of Defense Procurement and Acquisition Policy.<sup>27</sup> Through our Investigations Directorate, we continue to examine and closely follow-up on our concerns of contracting funds supporting insurgency forces in Afghanistan.

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<sup>23</sup> SIGAR Audit 10-09, *ANA Garrison at Kunduz Does Not Meet All Quality and Oversight Requirements; Serious Soil Issues Need to Be Addressed*, April 30, 2010; and SIGAR Audit 10-10, *ANA Garrison at Gamberi Appears Well Built Overall but Some Construction Issues Need to Be Addressed*, April 30, 2010.

<sup>24</sup> SIGAR Inspection 13-01, *Kunduz ANA Garrison: Army Corps of Engineers Released DynCorp of All Contractual Obligations despite Poor Performance and Structural Failures*, October 25, 2012; and SIGAR Inspection 13-03, *Gamberi Afghan National Army Garrison: Site Grading and Infrastructure Maintenance Problems Put Facilities at Risk*, October 30, 2012.

<sup>25</sup> SIGAR Audit 13-07, *Afghanistan's National Power Utility: Commercialization Efforts Challenged by Expiring Subsidy and Poor USFOR-A and USAID Project Management*, April 18, 2013.

<sup>26</sup> 41 U.S.C. § 1304(b)(3)(ii).

<sup>27</sup> SIGAR Audit 13-06, *Contracting with the Enemy: DOD Has Limited Assurance that Contractors with Links to Enemy Groups Are Identified and their Contracts Terminated*, April 11, 2013.

## THIRTEEN RECOMMENDATIONS MADE TO DOD REMAIN OPEN

Thirteen recommendations—more than 6 percent—made to DOD remained open as of December 2014. As of December 2014, 12 recommendations were open for more than one year. Our review categorized the 13 open recommendations by sector area, intended outcome, and recommended action. We found that all 13 open recommendations are related to the ANSF/security sector, and one recommendation is also related to the education sector.<sup>28</sup> Of the 13 currently open recommendations, more than half have intended outcomes of ensuring accountability over equipment and other supplies provided to the ANSF. Figure 3 depicts the open recommendations by their intended outcome. In addition, our review showed that 4 recommendations recommend that DOD conduct or improve current assessments or reviews.

**Figure 3 - Open Recommendations Made to DOD, by Intended Outcome**



Source: SIGAR analysis

Notes: Percentages have been rounded. Numbers of recommendations are in parentheses.

Of the 13 recommendations that remain open, 9 were made to CENTCOM subordinate commands, 1 to ISAF, 1 to USACE, 1 to the Army Contracting Command, and 1 to the Office of the Secretary of Defense. These recommendations include:

- An October 2012 audit examined two contracts awarded by USACE to assist in the operation and maintenance of ANSF facilities. The audit found that although 25 sites were in the process of being transferred to the Afghan government by August 2012, USACE had not yet developed plans and procedures for ensuring the facilities were removed from contracts intended to provide operation and maintenance for the structures. As a result, USACE was continuing to pay for operation and maintenance costs for the facilities in the process of transfer to the Afghan government.<sup>29</sup> We recommended that the Commander of USACE-Middle East District direct the primary contracting officer to complete and implement plans and procedures to remove these facilities from the operation and maintenance contracts. In its October 2012 comments, USACE concurred with the recommendation and stated that it was negotiating with the contractor to develop the proper procedure. However, USACE later notified SIGAR that a new operation and maintenance contract would be awarded.<sup>30</sup> SIGAR is still awaiting evidence that the plans and procedures have been

<sup>28</sup> One recommendation was related to two sector areas.

<sup>29</sup> USACE does not transfer infrastructure directly to the Afghan government, but rather transfers structures and facilities to CSTC-A, which in turn transfers them to the Afghan government.

<sup>30</sup> In commenting on a draft of this report, USACE stated it expected the new contract would be awarded on January 14, 2015.

implemented to ensure the U.S. government is not paying for operation and maintenance costs for structures in transition to the Afghan government.<sup>31</sup>

- In an October 2013 audit examining DOD's oversight of fuel purchases for the Afghan National Police, SIGAR found that the CENTCOM Joint Theater Support Contracting Command and CSTC-A had limited oversight of fuel purchases and poor oversight and documentation of blanket purchase agreements and fuel purchases, which resulted in the use of higher-priced vendors and questionable costs to the U.S. government. Further, SIGAR questioned CSTC-A's basis for its fiscal year 2013 fuel funding request. SIGAR made eight recommendations to ensure the reasonableness of fuel prices, improve the oversight of U.S. funds used to purchase fuel for the Afghan National Police, and improve future estimates of fuel purchases. While CSTC-A and the Joint Theater Support Contracting Command have taken some steps and have fully-implemented one recommendation, seven of the recommendations remain open. For these recommendations, SIGAR is awaiting additional documentation as evidence of full implementation, including the most recent fuel contract and a fuel budget study.<sup>32</sup>

## CONCLUSION

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SIGAR recognizes DOD's efforts to address recommendations in a timely manner. DOD implemented more than 75 percent of all recommendations made by SIGAR since its inception in January 2008, although 13 recommendations remain open. Prompt and timely corrective action by DOD has resulted in several positive outcomes, including an estimated \$1.1 billion put to better use and the sustainment or recovery of more than \$11.1 million. Even before the initiation of this review, DOD demonstrated that the timely closure of SIGAR recommendations can improve the effectiveness and efficiency of DOD operations and ensure better accountability of U.S. funds spent on reconstruction activities in Afghanistan.

## AGENCY COMMENTS

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We provided a draft of this report to all DOD components and commands included in the scope of this report for their review and comment. ISAF, CENTCOM, and USACE provided technical comments, which have been incorporated into this report, as appropriate.

Since receiving a draft of this report in late December 2014, DOD has continued to provide additional documentation and information in an effort to close several more recommendations. The fact that DOD took actions to close more recommendations not only shows the value of SIGAR's work, but also a commitment by the department to take seriously recommendations made to improve the way in which U.S. funds are spent on reconstruction activities in Afghanistan. We will continue to work with the department to address, and close if appropriate, any recommendations we've already made and will make in future work.

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<sup>31</sup> SIGAR Audit 13-01, *Afghan National Security Forces Facilities: Concerns with Funding, Oversight, and Sustainability for Operation and Maintenance*, October 20, 2013.

<sup>32</sup> SIGAR Audit 14-01-AR, *Afghan National Police Fuel Program: Concerted Efforts Needed to Strengthen Oversight of U.S. Funds*, October 2, 2013.

## APPENDIX I - SCOPE AND METHODOLOGY

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We initiated this review to analyze all recommendations made to the Department of Defense (DOD) by SIGAR from our inception in January 2008 through June 2014. Specifically, we (1) identified and assessed the status of SIGAR recommendations made to DOD on all performance audits, financial audits, and inspections; and (2) reviewed actions taken or planned by DOD to address any open recommendations.

To identify and assess the status of recommendations made to DOD, we compiled a list of all SIGAR recommendations that were directed, in whole or in part, to DOD, along with the number, type, and issue date for the report containing the recommendation. We listed all recommendations made to U.S. Central Command (CENTCOM), the International Security Assistance Force (ISAF), or Office of the Secretary of Defense subordinate commands or components under CENTCOM, ISAF, and the Office of the Secretary of Defense, respectively. We conducted further analysis on each closed recommendation to categorize it as either “closed and implemented” or “closed but not implemented” by examining internal SIGAR analysis and records, including correspondence with DOD officials, and documentation provided by DOD. We also met with CENTCOM officials to discuss the command’s process for recommendation tracking and follow-up.

To further analyze the recommendations SIGAR made to DOD, we reviewed each report and recommendation and classified each recommendation by three topical categories (1) the broad sector, (2) the recommended action to be taken by DOD, and (3) the intended outcome of implementing the recommendation. Some reports focused on more than one sector area—we categorized some recommendations as focusing on an additional sector category to reflect this. Each recommendation was grouped into one recommended action or intended outcome category. In addition, we classified each recommendation by the DOD component or command to which SIGAR made the recommendation. To quantify funds recovered or put to better use that were associated with a recommendation, we reviewed SIGAR documentation, including audit accomplishment reports, as well as documentation and correspondence from DOD.

To review the actions taken or planned by DOD to address any open recommendations, we compiled a list of all recommendations previously identified as open. We provided this list to DOD for its review, and subsequently interviewed officials from CENTCOM and the U.S. Army Corps of Engineers about the status of the open recommendations and their respective efforts to implement the recommendations. We also reviewed documentation DOD provided regarding its actions and plans related to implementing the open recommendations.

We did not use or rely on computer-processed data for purposes of review objectives. To assess internal controls, we reviewed DOD’s procedures for responding to tracking and resolving recommendations made by SIGAR. The results of our assessment are included in the body of this report.

We conducted our work in Washington, D.C., from February 2014 through January 2015 in accordance with SIGAR’s quality control standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives. SIGAR performed this review under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

## APPENDIX II - SIGAR RECOMMENDATIONS MADE TO THE DEPARTMENT OF DEFENSE

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p>Audit 09-01</p> <p><i>Contract Oversight Capabilities of the Defense Department's Combined Security Transition Command-Afghanistan (CSTC-A) Need Strengthening</i></p> <p>May 19, 2009</p>	<p>To improve U.S. government oversight for the service contracts used to provide training and training support for the ANSF, SIGAR recommends that CSTC-A strengthen its contracting oversight capabilities. In doing so, CSTC-A should:</p> <ul style="list-style-type: none"> <li>Obtain the management staff that has the qualifications and training to do this work, and develop a program for contract oversight that includes visits to the field where the contractor is providing services.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Define agency roles and responsibilities and ensure appropriate personnel	Ensure accountability and oversight of contract funds
<p>Inspection 09-01</p> <p><i>Inspection of Improvements to the Khowst City Electrical Power System: Safety and Sustainability Issues Were Not Adequately Addressed</i></p> <p>July 28, 2009</p>	<p>SIGAR recommends that the Provincial Reconstruction Team:</p> <ul style="list-style-type: none"> <li>Correct the safety hazards and other technical deficiencies noted in this report.</li> <li>Assign qualified personnel to provide oversight of the follow-on CERP projects to correct the safety hazards and technical deficiencies at the Khowst Power System.</li> <li>Provide training and mentoring of the power plant management and personnel to build capacity to address issues of long term</li> </ul>	ISAF	Closed-Not Implemented <sup>a</sup>	Energy	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
		ISAF	Closed-Not Implemented <sup>a</sup>	Energy	Define agency roles and responsibilities and ensure appropriate personnel	Ensure facilities are safely constructed, completed, and used as intended
		ISAF	Closed-Not Implemented <sup>a</sup>	Energy	Ensure and provide appropriate	Ensure development of Afghanistan's

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>maintenance and sustainability.</p> <ul style="list-style-type: none"> <li>Review its other CERP projects to determine if it is providing adequate project oversight and adequate training and mentoring to build capacity for long-term project sustainability.</li> </ul>	ISAF	Closed-Not Implemented <sup>a</sup>	Energy	<p>training</p> <p>Conduct or improve current assessments or reviews</p>	<p>power sector</p> <p>Improve planning for and ensure the sustainability of reconstruction projects</p>
<p>Audit 09-03</p> <p><i>A Better Management Information System Is Needed to Promote Information Sharing, Effective Planning, and Coordination of Afghanistan Reconstruction Activities</i></p> <p>July 30, 2009</p>	<p>The development of an integrated management information system will require the participation and coordination of multiple agencies and commands. Therefore, we are addressing the three recommendations below to each of the key agencies and commands, so that they, together, will commit to developing an integrated information solution.</p> <ul style="list-style-type: none"> <li>To provide a common operating picture of U.S. reconstruction programs and projects in Afghanistan, SIGAR recommends that the Secretary of State, Secretary of Defense, and the Acting Administrator of the U.S. Agency for International Development (in coordination with the U.S. Ambassador to Afghanistan and the Commanding General, CENTCOM) work together to jointly develop an integrated management information system, or comparable integrated information solution, for Afghanistan reconstruction activities.</li> <li>SIGAR also recommends that the reconstruction stakeholders appoint an executive agent to coordinate the overall interagency development and implementation of an integrated management information system or comparable integrated information solution, including</li> </ul>	<p>Office of the Secretary of Defense</p> <p>Office of the Secretary of Defense</p>	<p>Closed-Not Implemented<sup>c</sup></p> <p>Closed-Not Implemented<sup>c</sup></p>	<p>Cross-cutting: U.S. resource and information management</p> <p>Cross-cutting: U.S. resource and information management</p>	<p>Establish or improve a database or information system</p> <p>Define agency roles and responsibilities and ensure appropriate personnel</p>	<p>Increase coordination and information sharing</p> <p>Increase coordination and information sharing</p>

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	responsibilities for progress and issue resolution.					
	<ul style="list-style-type: none"> <li>SIGAR recommends that the executive agent, once appointed, should work with stakeholder entities to, at a minimum, determine interagency requirements for an integrated management information system or comparable integrated information solution that takes into account the various systems and methods currently used to collect reconstruction data; develop a plan to ensure that data integrity, consistency, accuracy, and completeness are taken into consideration in any system development; and identify funding and resource requirements to implement the development and sustainment of the system.</li> </ul>	Office of the Secretary of Defense	Closed-Not Implemented <sup>e</sup>	Cross-cutting: U.S. resource and information management	Establish, improve, or implement a plan or strategy	Increase coordination and information sharing
Audit 09-05 <i>Increased Visibility, Monitoring, and Planning Needed for Commander's Emergency Response Program in Afghanistan</i> September 9, 2009	To improve the management of CERP and ensure sufficient oversight of funds, SIGAR is making several recommendations to the Commander of U.S. Forces-Afghanistan. Specifically, we recommend that the Commander of U.S. Forces-Afghanistan: <ul style="list-style-type: none"> <li>Develop and implement a process to systematically collect and track project information on CERP project execution, disbursements, and results over the entire life of the program.</li> <li>Implement a solution for centralizing CERP records in a complete and up-to-date manner, in accordance with regulations and requirements. This solution should consider strengthening electronic record keeping and reporting</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure the sustainability and oversight of Commander's Emergency Response Program projects
		CENTCOM	Closed-Implemented	Infrastructure	Establish or improve a database or information system	Ensure the sustainability and oversight of Commander's Emergency

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	capabilities.					Response Program projects
	<ul style="list-style-type: none"> <li>Develop and implement a plan that addresses how to manage the heightened risks associated with devoting increasing funds to large-scale projects of \$500,000 or higher. The plan should take into account the capabilities of the program's implementing units and processes, given their current limitations in such areas as staffing levels, technical expertise, and rotation timelines. The plan should, among other things, identify funding and resource requirements needed to improve the program's oversight capabilities for larger and more complex projects.</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure	Establish, improve, or implement a plan or strategy	Ensure the sustainability and oversight of Commander's Emergency Response Program projects
Inspection 09-02  <i>Inspection of Mahmood Raqi to Nijrab Road Project in Kapisa Province: Contract Requirements Met; But Sustainability Concerns Exist</i>  October 2, 2009	<p>SIGAR recommends that U.S. Forces-Afghanistan:</p> <ul style="list-style-type: none"> <li>Continue coordination with the U.S. Agency for International Development to include this road in the expanding Management and Operation Program and develop capacity for repairing and maintaining roads at the provincial level. This recommendation includes, but is not limited to, providing information through the Combined Information Data Network Exchange system to permit U.S. Agency for International Development visibility of and access to details of this project.</li> </ul> <p>SIGAR further recommends that the Kapisa Provincial Reconstruction Team and other appropriate U.S. authorities, in partnership with the Kapisa Provincial Ministry of Public Works:</p> <ul style="list-style-type: none"> <li>Develop a sustainability plan for providing the level of preventative maintenance and repair</li> </ul>	CENTCOM	Closed-Not Implemented <sup>a</sup>	Infrastructure	Establish or enhance reporting or reporting requirements	Increase coordination and information sharing
	<ul style="list-style-type: none"> <li>Develop a sustainability plan for providing the level of preventative maintenance and repair</li> </ul>	ISAF	Closed-Not	Infrastructure	Establish, improve, or	Improve planning for

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	needed to sustain the significant investment made by the United States, which may involve the U.S. Agency for International Development plans for expanding the road Management and Operation Program to develop capacity for repairing and maintaining roads at the provincial level.		Implemented <sup>a</sup>		implement a plan or strategy	and ensure the sustainability of reconstruction projects
Inspection 10-01 <i>Inspection of Farukh Shah School Construction Project in Kapisa Province: Project Completion Approved Before All Contract Requirements Met</i> October 26, 2009	SIGAR recommends that the Commander of the Kapisa Provincial Reconstruction Team: <ul style="list-style-type: none"> <li>Issue a follow-up contract to address the construction deficiencies noted in this report.</li> <li>Place greater emphasis on developing detailed scopes of work which anticipate and address critical design issues that are particular to each construction project rather than relying solely on standard design plans.</li> </ul>	ISAF  ISAF	Closed-Not Implemented <sup>a</sup>  Closed-Not Implemented <sup>a</sup>	Education  Education	Award a contract or modify contract language  Establish, improve, or implement a plan or strategy	Ensure facilities are safely constructed, completed, and used as intended  Improve planning for and ensure the sustainability of reconstruction projects
Inspection 10-02 <i>Inspection of Abdul Manan Secondary School Construction Project in Kapisa Province: Insufficient Planning, Safety Problems, and Poor Quality Control Affect Project Results</i>	SIGAR recommends that the Commander, U.S. Forces-Afghanistan and Commander, Kapisa Provincial Reconstruction Team: <ul style="list-style-type: none"> <li>Take actions to correct the multiple deficiencies noted in this report. This should start with ensuring both the statement of work and the design plan for this project reflect specific construction requirements such as site location and contractor capabilities.</li> <li>Develop standardized quality assurance</li> </ul>	ISAF; CENTCOM  ISAF; CENTCOM	Closed-Not Implemented <sup>a</sup>  Closed-Not	Education  Education	Address identified concerns regarding facility construction  Establish,	Ensure facilities are safely constructed, completed, and used as intended  Ensure the

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
October 26, 2009	guidelines that can be used to manage this and other CERP funded projects.		Implemented <sup>a</sup>		improve, or follow existing procedures, policies, or other guidance	sustainability and oversight of Commander's Emergency Response Program projects
Inspection 10-03 <i>Inspection of Habib Rahman Secondary School Construction Project in Kapisa Province: Design and Safety Issues Require Attention</i> October 26, 2009	SIGAR recommends that the Commander, U.S. Forces-Afghanistan, and the Commander, Kapisa Provincial Reconstruction Team: <ul style="list-style-type: none"> <li>Initiate a follow-on CERP project to correct the design and safety deficiencies noted in this report.</li> </ul>	ISAF; CENTCOM	Closed-Not Implemented <sup>a</sup>	Education	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
Inspection 10-04 <i>Inspection of Kohi Girls' School Construction Project in Kapisa Province: Construction Delays Resolved, But Safety Concerns Remain</i> October 26, 2009	SIGAR recommends that the Commander, Kapisa Provincial Reconstruction Team, in partnership with the Kapisa provincial authorities: <ul style="list-style-type: none"> <li>Develop a plan for the removal of war-related debris from areas adjacent to the Kohi Girls' School construction project.</li> </ul>	ISAF	Closed-Not Implemented <sup>a</sup>	Education	Establish, improve, or implement a plan or strategy	Ensure facilities are safely constructed, completed, and used as intended
Audit 10-07 <i>The Tojg Bridge Construction Is Nearly Complete, but Several</i>	To help ensure both effective accounting for U.S. resources and the safety and usability of the Tojg Bridge when it is completed in September 2010, we recommend that the Commander, U.S. Forces-Afghanistan and International Security Assistance					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Contract Issues Need to Be Addressed</i></p> <p>March 1, 2010</p>	<p>Force direct the Farah Provincial Reconstruction Team to take appropriate actions to implement the following four recommendations:</p> <ul style="list-style-type: none"> <li>Establish accountability for the gravel plant and associated equipment to ensure the sustainability of the plant.</li> <li>Ensure that necessary quality control and quality assurance procedures are performed and adequately documented, including ensuring that (a) testing of critical construction materials is completed; (b) the structural concrete meets design requirements; and (c) weekly engineer reports that document quality control and corrective actions are prepared.</li> <li>Ensure that the land rights associated with the bridge approaches are documented and transferred to the Government of the Islamic Republic of Afghanistan.</li> <li>Address the deficiencies in the contract files per applicable guidance.</li> </ul>	<p>CENTCOM</p> <p>CENTCOM</p> <p>CENTCOM</p> <p>CENTCOM</p>	<p>Closed-Implemented</p> <p>Closed-Implemented</p> <p>Closed-Implemented</p> <p>Closed-Implemented</p>	<p>Infrastructure</p> <p>Infrastructure</p> <p>Infrastructure</p> <p>Infrastructure</p>	<p>Address identified concerns regarding facility construction</p> <p>Establish, improve, or follow existing procedures, policies, or other guidance</p> <p>Address identified concerns regarding facility construction</p> <p>Address contract file and other documentation deficiencies</p>	<p>Ensure facilities are safely constructed, completed, and used as intended</p> <p>Ensure facilities are safely constructed, completed, and used as intended</p> <p>Ensure facilities are safely constructed, completed, and used as intended</p> <p>Ensure facilities are safely constructed, completed, and used as intended</p>
Audit 10-09	To ensure the structural integrity of the construction of the Kunduz garrison, SIGAR recommends that the					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>ANA Garrison at Kunduz Does Not Meet All Quality and Oversight Requirements; Serious Soil Issues Need to Be Addressed</i></p> <p>April 30, 2010</p>	<p>U.S. Commanding General, USACE, direct Afghanistan Engineer District-North to address the following construction issues:</p> <ul style="list-style-type: none"> <li>Repair the welds and mitigate the rust on steel supports on the affected structures.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Resolve the soil stability issue and determine what mitigation or corrective actions are required for DynCorp to complete the garrison, including ensuring that the site is properly graded.</li> </ul> <p>To address contract oversight issues, SIGAR recommends that the U.S. Commanding General, USACE, direct Afghanistan Engineer District-North to:</p>	USACE	Closed-Not Implemented <sup>b</sup>	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Ensure the Kunduz garrison's contract files are maintained according to USACE guidance.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address contract file and other documentation deficiencies	Ensure accountability and oversight of contract funds
<p>Audit 10-10</p> <p><i>ANA Garrison at Gamberi Appears Well Built Overall but Some Construction Issues Need to Be Addressed</i></p> <p>April 30, 2010</p>	<p>To ensure the quality of the construction at the Gamberi garrison, we recommend that the U.S. Commanding General, USACE, direct Afghanistan Engineer District-North to address the following construction issues:</p> <ul style="list-style-type: none"> <li>Mitigate silt accumulation in the anti-vehicle and flood control trench.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
						used as intended
	<ul style="list-style-type: none"> <li>Ensure that the site is properly graded.</li> </ul>	USACE	Closed-Not Implemented <sup>b</sup>	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Repair bridge near the main entrance of the garrison.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Secure the weapons training range.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
Audit 10-11	To improve measurement and validation techniques in order to obtain more reliable assessments of ANSF operational effectiveness, we recommend that ISAF Joint Command:					
<i>Actions Needed to Improve the Reliability of Afghan Security Force Assessments</i>						
June 29, 2010	<ul style="list-style-type: none"> <li>Place greater emphasis on subjective assessment of overall operational capability provided by mentor and partner team evaluators, including a requirement to complete narrative observations.</li> </ul>	ISAF	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Improve capabilities and assessment reporting of the ANSF
	<ul style="list-style-type: none"> <li>Support the completion of meaningful and consistent evaluations, by developing a manual</li> </ul>	ISAF	Closed-	ANSF/security	Conduct or improve current	Improve capabilities and

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	for mentor and partner team assessors that incorporates real-world examples and best practices.		Implemented		assessments or reviews	assessment reporting of the ANSF
	<ul style="list-style-type: none"> <li>Work with North Atlantic Treaty Organization Training Mission-Afghanistan/CTSC-A to provide additional training and guidance to mentor and partner teams regarding the nature of Ministry of Interior and Ministry of Defense decrees and procedures.</li> </ul>	ISAF	Closed-Implemented	ANSF/security	Ensure and provide appropriate training	Improve capabilities and assessment reporting of the ANSF
	<ul style="list-style-type: none"> <li>Encourage an equivalent understanding among raters of different ANSF units by ensuring rating-level definitions are consistent.</li> </ul>	ISAF	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Improve capabilities and assessment reporting of the ANSF
	<ul style="list-style-type: none"> <li>Incorporate present-for-duty figures as a percentage of assigned personnel into assessments for both police and army units. Note: Until reliable present-for-duty numbers are available for police units, we recommend that ISAF Joint Command incorporate a separate measurement for tracking “available” personnel who have been detailed to other locations (i.e., available, but not present).</li> </ul>	ISAF	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Improve capabilities and assessment reporting of the ANSF
	<ul style="list-style-type: none"> <li>Conduct independent validations of top-level Afghan police unit capabilities.</li> </ul>	ISAF	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Improve capabilities and assessment reporting of the ANSF
	To improve the transparency and accuracy of ANSF assessment reporting, we recommend that ISAF Joint Command:					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<ul style="list-style-type: none"> <li>Begin to systematically track the number of unit-level evaluations not submitted each month and the number of elements not observed within those assessments.</li> </ul>	ISAF	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Improve capabilities and assessment reporting of the ANSF
	<ul style="list-style-type: none"> <li>Add an additional overall rating level to represent units “not assessed” where no mentor/partners are assigned.</li> </ul>	ISAF	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Improve capabilities and assessment reporting of the ANSF
	<p>To maximize visibility into Afghan police capabilities, we recommend that ISAF Joint Command:</p> <ul style="list-style-type: none"> <li>Require all U.S. and Coalition military mentor and partner teams to submit unit assessments and that ISAF Joint Command begin requesting unit assessments from civilian advisers in those districts where military mentors/partners are not assigned.</li> </ul>	ISAF	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Improve capabilities and assessment reporting of the ANSF
	<p>To counteract perverse incentives resulting from the application of the ANSF assessment system, we recommend that ISAF Joint Command:</p> <ul style="list-style-type: none"> <li>Evaluate, in conjunction with North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A, Ministry of Interior, and Ministry of Defense, the creation of an incentive system to reward Afghan units for the development of validated, top-level operational capabilities.</li> </ul> <p>To help develop compliance with ministerial logistics systems and increase the transparency of ANSF logistics operations, we recommend that North</p>	ISAF	Closed-Implemented	ANSF/security	Establish, improve, or implement a plan or strategy	Improve capabilities and assessment reporting of the ANSF

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:</p> <ul style="list-style-type: none"> <li>Work with Ministry of Interior and Ministry of Defense to implement functional tracking systems for monitoring supply requests.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish or improve a database or information system	Improve capabilities and assessment reporting of the ANSF
	<p>To counterbalance the effects of attrition in Focused Police District Development units, we recommend that North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:</p> <ul style="list-style-type: none"> <li>Develop a program to systematically provide backfill training for new recruits assigned to previously-trained Focused Police District Development districts.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Ensure and provide appropriate training	Improve capabilities and assessment reporting of the ANSF
	<p>To facilitate the training of as many drivers as possible and improve operational effectiveness at the unit level, we recommend that North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:</p> <ul style="list-style-type: none"> <li>Implement a train-the-trainer driving program to allow each ANSF unit (district or kandak) to extend driver training using its own personnel.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Ensure and provide appropriate training	Improve capabilities and assessment reporting of the ANSF
Audit 10-12  <i>ANP Compound at Kandahar Generally Met Contract Terms but Has Project Planning,</i>	<p>We are making three recommendations to enhance compliance with USACE's quality assurance and control procedures and increase the likelihood that the Afghans will be able to sustain the facilities without assistance from the United States.</p> <ul style="list-style-type: none"> <li>To help ensure that contractors deliver current</li> </ul>	USACE	Closed-	ANSF/security	Establish,	Strengthen

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<i>Oversight, and Sustainability Issues</i>  July 22, 2010	and future construction projects in compliance with all contract specifications, we recommend that the Commanding General, USACE, direct Afghanistan Engineer District-South to ensure that future projects adhere to USACE's established quality assurance and quality control procedures.		Implemented		improve, or follow existing procedures, policies, or other guidance	contract compliance and internal controls
	<ul style="list-style-type: none"> <li>To reduce operations and maintenance costs and improve the long-term sustainability of U.S.-funded ANSF projects in Afghanistan, we recommend that the Commanding General, CSTC-A, in consultation with Afghanistan Engineer District-South, Afghanistan Engineer District-North, and other applicable implementing partners, review and update current guidance on austere construction standards to include more detailed guidance regarding heating and cooling options for various types of facilities, with the option to allow for appropriate regional differences.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Improve planning for and ensure the sustainability of reconstruction projects
	<ul style="list-style-type: none"> <li>Based on our review of CSTC-A's austere construction guidance, we further recommend that the Commanding General, CSTC-A, include additional guidance regarding appropriate electrical, plumbing, and other fixtures for facilities.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Improve planning for and ensure the sustainability of reconstruction projects
Audit 10-14  <i>ANA Garrison at Farah Appeared Well Built Overall but Some Construction Issues</i>	To ensure that the Farah Afghanistan National Army garrison is completed in accordance with the contract and sustainability issues are minimized, SIGAR recommends that the Commanding General, USACE, direct Afghanistan Engineer District-South to address the following construction issues:					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Should Be Addressed</i></p> <p>July 30, 2010</p>	<ul style="list-style-type: none"> <li>Ensure that the site is properly graded around buildings to prevent the pooling of water.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Ensure that the asphalt roads and parking lots are properly compacted to minimize deterioration.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Consider mitigating silt accumulation in the unlined drainage ditches around the garrison to minimize maintenance.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
<p>Audit 11-01</p> <p><i>Weaknesses in Reporting and Coordination of Development Assistance and Lack of Provincial Capacity Pose Risks to U.S. Strategy in Nangarhar Province</i></p> <p>October 26, 2010</p>	<p>To ensure that completed CERP projects are sustained by the government of Afghanistan, and therefore benefit the long-term development of Afghanistan, SIGAR recommends that U.S. Forces-Afghanistan:</p> <ul style="list-style-type: none"> <li>Improve CERP procedures for documenting the Afghan government's acceptance of responsibility for sustainment of completed construction, to include (a) the name and position/level of the Afghan government officials authorized to accept sustainment for projects at various costs; (b) sustainment plans that identify operations and maintenance costs for the projected lifetime of CERP projects; and (c)</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure the sustainability and oversight of Commander's Emergency Response Program projects

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	ensuring that project file documentation includes sustainment agreements, as currently required.					
Audit 11-03 <i>ANP District Headquarters Facilities in Helmand and Kandahar Provinces Have Significant Construction Deficiencies Due to Lack of Oversight and Poor Contractor Performance</i> October 27, 2010	To help ensure that construction complies with applicable contract and construction standards, SIGAR recommends that the USACE Commanding General, in coordination with CSTC-A and U.S. Forces-Afghanistan, direct Afghanistan Engineer District-South to:  <ul style="list-style-type: none"> <li>Perform complete engineering evaluations of each of the six Afghanistan National Police project sites to determine the required level of reconstruction and repair needed to comply with the requirements of the contract.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Pursue all available options to obtain necessary repairs by Basirat or recoup costs if the repairs are not made.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Recover or ensure appropriate use of funds	Ensure facilities are safely constructed, completed, and used as intended
	To help ensure that identified construction deficiencies in future projects will be paid for by the responsible contractor, instead of the U.S. government, we recommend that the USACE Commanding General, in coordination with CSTC-A and U.S. Forces-Afghanistan:					
	<ul style="list-style-type: none"> <li>Require that the maximum amount of retainage allowable by the Federal Acquisition Regulation (10 percent) be withheld from each payment for projects where information on the construction progress and quality is obtained primarily through the contractor or Local National Quality</li> </ul>	USACE	Closed-Implemented	ANSF/security	Recover or ensure appropriate use of funds	Ensure accountability and oversight of contract funds

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	Assurance Representatives and where the contracting officer determines that satisfactory progress has not been made.					
	<ul style="list-style-type: none"> <li>Institute a requirement for USACE personnel to conduct site visits and verify payments for construction progress if the completed work has only been verified by photographs taken by the contractor or where the information provided by the Local National Quality Assurance Representative does not meet USACE quality assurance reporting standards.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Ensure accountability and oversight of contract funds
	To improve the management and oversight of similar USACE construction projects, we recommend that the USACE Commanding General, in coordination with CSTC-A and U.S. Forces-Afghanistan:					
	<ul style="list-style-type: none"> <li>Ensure compliance with USACE quality assurance standards on this and related projects, by directing Afghanistan Engineer District-South to require quality assurance representatives to file daily quality assurance reports, ensure three-phase testing is implemented, and perform and record quality control testing.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Direct Afghanistan Engineer District-South to develop a process and procedure for coordinating with local coalition force units to (a) help confirm construction progress claims, and (b) determine the feasibility of using coalition force assets to supplement security and transportation needs.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
Audit 11-06	To ensure that CSTC-A maximizes the use of facilities construction funding and that these facilities address					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Inadequate Planning for ANSF Facilities Increases Risks for \$11.4 Billion Program</i></p> <p>January 26, 2011</p>	<p>ANSF strategic goals and objectives, we recommend that the Commanding General, CSTC-A:</p> <ul style="list-style-type: none"> <li>Develop a planning document that incorporates updated requirements for ANSF facilities; address the justification for and location of all ANSF facilities; determines how they meet strategic objectives for security; and discusses how facilities will be shared, expanded, or constructed to meet CSTC-A's projected end strength of 400,000 personnel in October 2013. This plan should address the principals and best practices identified in the December 1998 Executive Guide: Leading Practices in Capital Decision-Making.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or implement a plan or strategy	Ensure reconstruction programs and projects meet objectives
	<p>To help ensure these facilities can be utilized as intended, we recommend that the Commanding General, CSTC-A:</p> <ul style="list-style-type: none"> <li>Develop a long-range operations and maintenance plan for all ANSF facilities that is linked to a long-range construction plan.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or implement a plan or strategy	Ensure facilities are safely constructed, completed, and used as intended
<p>Audit 11-07</p> <p><i>Commander's Emergency Response Program in Laghman Province Provided Some Benefits, but Oversight Weaknesses and Sustainment Concerns</i></p>	<p>To improve CERP oversight and promote the sustainment of CERP projects in Laghman Province, we recommend the U.S. Forces-Afghanistan commander direct the commanders of the Provincial Reconstruction Team, Agribusiness Development Team, or Task Force to:</p> <ul style="list-style-type: none"> <li>Develop approaches to improve the construction quality and sustainment plans for active CERP projects; or consider terminating or de-scoping</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure	Establish, improve, or implement a plan	Ensure the sustainability and oversight of

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Led to Questionable Outcomes and Potential Waste</i></p> <p>January 27, 2011</p>	<p>active CERP projects and re-obligating the funds for better use, if it is in the best interest of the government to do so.</p>				<p>or strategy</p>	<p>Commander's Emergency Response Program projects</p>
	<ul style="list-style-type: none"> <li>Require contractors to repair any defective work, for completed projects that are still under warranty.</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure	<p>Address identified concerns regarding facility construction</p>	<p>Ensure the sustainability and oversight of Commander's Emergency Response Program projects</p>
	<ul style="list-style-type: none"> <li>Work with government of Afghanistan officials to develop sustainment plans for CERP projects that are completed and have not been sustained. U.S. Forces-Afghanistan should consider identifying steps for Afghanistan officials in Laghman Province to take to sustain projects that have been transferred to their authority, prior to the commitment of additional CERP projects.</li> </ul> <p>To better identify CERP-funded large-scale development efforts and ensure sustainment plans for these projects, we recommend that the U.S. Forces-Afghanistan commander:</p>	CENTCOM	Closed-Implemented	Infrastructure	<p>Establish, improve, or implement a plan or strategy</p>	<p>Ensure the sustainability and oversight of Commander's Emergency Response Program projects</p>
	<ul style="list-style-type: none"> <li>Update CERP standard operating procedures to include criteria that would help field commanders determine when groups of CERP projects should be considered related for project planning and approval processes.</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure	<p>Establish, improve, or follow existing procedures, policies, or other guidance</p>	<p>Ensure the sustainability and oversight of Commander's Emergency Response Program</p>

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>To help determine whether CERP projects have met their intended outcomes and the purposes of CERP, we recommend that the U.S. Forces-Afghanistan commander:</p> <ul style="list-style-type: none"> <li>Develop a coordinated, results-oriented approach for evaluating the effectiveness of CERP projects. Such an approach should include goals that are objective, quantifiable, and measurable; criteria to define a successful CERP outcome; balanced performance measures to mark progress toward the goals; and procedures to collect, analyze, and report on performance data both during project execution and after project completion.</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure	Establish, enhance, or implement performance indicators or targets	Ensure the sustainability and oversight of Commander's Emergency Response Program projects
<p>Audit 11-09</p> <p><i>ANA Facilities at Mazar-e-Sharif and Herat Generally Met Construction Requirements, but Contractor Oversight Should Be Strengthened</i></p> <p>April 25, 2011</p>	<p>To strengthen contractor oversight and ensure that other U.S. contracting agencies have accurate information on contractor performance, SIGAR is making two recommendations to the Director of AFCEE, specifically:</p> <ul style="list-style-type: none"> <li>Establish and implement procedures (including specific deadlines) to ensure that contracting officers follow up on contractors' corrective action plans in a timely manner</li> <li>Take immediate action to finalize the performance rating of AMEC Earth and Environmental, Incorporated, the prime contractor at Camp Zafar, and add this rating to the Construction Contractor Appraisal Support System.</li> </ul>	AFCEE <sup>d</sup>	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Take immediate action to finalize the performance rating of AMEC Earth and Environmental, Incorporated, the prime contractor at Camp Zafar, and add this rating to the Construction Contractor Appraisal Support System.</li> </ul>	AFCEE <sup>d</sup>	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Ensure accountability and oversight of contract funds

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
Audit 11-10  <i>Despite Improvements in Mol's Personnel Systems, Additional Actions Are Needed to Completely Verify ANP Payroll Costs and Workforce Strength</i>  April 25, 2011	To address the development of Ministry of Interior's personnel and payroll systems to help ensure they provide consistent and reliable Afghanistan National Police workforce data and payroll costs, as well as ensuring that only eligible Afghanistan National Police costs are reimbursed with Law and Order Trust Fund for Afghanistan funds administered by United Nations Development Programme, we recommend that the Commanding General for North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:					
	<ul style="list-style-type: none"> <li>Develop written guidance for roles and responsibilities of Ministry of Interior and CSTC-A for future personnel inventories to account for the Afghanistan National Police workforce and verification of personnel and payroll data in Ministry of Interior's payroll, personnel, identification card/registration, and biometric databases and systems.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Define agency roles and responsibilities and ensure appropriate personnel	Improve capabilities and assessment reporting of the ANSF
	<ul style="list-style-type: none"> <li>Take the following steps as part of all future personnel inventories and data verifications to help ensure the reliability of the number of Afghanistan National Police personnel records and related data: (a) designate the Ministry of Interior's Human Resources Information System as Ministry of Interior's official source for personnel inventories and data verifications, registration of police, issuance of identification cards, and conversion of manual human resource records into Human Resources Information System for Afghanistan National Police; (b) compare common data fields (such as, identification card numbers) in each Ministry of Interior personnel and payroll system and database to verify the data among those systems</li> </ul>	CENTCOM	Closed-Not Implemented <sup>c</sup>	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Improve capabilities and assessment reporting of the ANSF

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>and databases; (c) incorporate the Biometric Identification Verifier with biometric jump kits to help prevent the creation of duplicate biometric records and related transaction control numbers for Afghanistan National Police personnel in the Afghanistan Automated Biometric Identification System; (d) verify selected payroll and personnel data fields in existing Afghanistan National Police records, enter missing data to ensure the completeness of all Afghanistan National Police records, and create a new record for any Afghanistan National Police personnel not in a system or database; (e) compare the number of records and common data fields in each payroll and personnel system to help ensure that all unverified Afghanistan National Police personnel are removed or identified as inactive and ensure the payroll disbursements are stopped.</p>					
	<ul style="list-style-type: none"> <li>Develop a plan to ensure a coordinated effort by Ministry of Interior and CSTC-A to automate and centralize each payroll and personnel system and database (web-based Electronic Payment System, Ministry of Interior identification card/registration database, Human Resources Information System, Afghanistan Automated Biometric Identification System, and eventually Afghanistan Human Resources Information Management System) and establish a link between those systems and databases.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or implement a plan or strategy	Improve capabilities and assessment reporting of the ANSF
	<ul style="list-style-type: none"> <li>Require Ministry of Interior to report Afghanistan National Police payroll and food allowance costs separately by funding source to assist in identifying and tracking the costs that are eligible for reimbursement by Law and Order Trust Fund</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish or enhance reporting or reporting requirements	Improve capabilities and assessment reporting of the

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	for Afghanistan.					ANSF
Audit 11-13 <i>Limited Interagency Coordination and Insufficient Controls over U.S. Funds in Afghanistan Hamper U.S. Efforts to Develop the Afghan Financial Sector and Safeguard U.S. Cash</i> July 20, 2011	<p>To strengthen oversight over the flow of U.S. funds through the Afghan economy and to support overall U.S. reconstruction goals in Afghanistan, the Secretary of State and the Secretary of Defense should instruct their contracting and financial authorities to:</p> <ul style="list-style-type: none"> <li>Institute steps to record the serial numbers of cash disbursed to contractors and provide these data to U.S. law enforcement officials (including the Afghan Threat Finance Cell), as well as Financial Transactions and Reports Analysis Center of Afghanistan or another appropriate Afghan source.</li> <li>Develop a plan to ensure that Afghan banks that provide payments to recipients of U.S. Electronic Funds Transfer payments record the serial numbers of cash paid to these recipients by using bulk currency counters and that these data are reported to U.S. law enforcement officials (including the Afghan Threat Finance Cell), as well as Financial Transactions and Reports Analysis Center of Afghanistan or another appropriate Afghan source.</li> <li>Insert a standard clause into U.S. contracts, grants, and cooperative agreements with entities operating in Afghanistan requiring that these contractors pay their subcontractors through either an Electronic Funds Transfer-capable bank or a licensed hawala, where possible. Alternatively, if a determination is made that such a clause would not be feasible under</li> </ul>	<p>Office of the Secretary of Defense</p> <p>Office of the Secretary of Defense</p> <p>Office of the Secretary of Defense</p>	<p>Closed-Not Implemented<sup>a</sup></p> <p>Closed-Not Implemented<sup>a</sup></p> <p>Closed-Not Implemented<sup>a</sup></p>	<p>Revenue generation/ financial sector</p> <p>Revenue generation/ financial sector</p> <p>Revenue generation/ financial sector</p>	<p>Establish, improve, or follow existing procedures, policies, or other guidance</p> <p>Establish, improve, or implement a plan or strategy</p> <p>Award a contract or modify contract language</p>	<p>Ensure accountability and oversight of contract funds</p> <p>Ensure accountability and oversight of contract funds</p> <p>Ensure accountability and oversight of contract funds</p>

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	existing regulations, submit a formal proposal to Congress with legislative language allowing the inclusion of such a clause.					
Audit 11-15 <i>Weaknesses in the USACE Defense Base Act Insurance Program Led to as Much as \$58.5 Million in Refunds Not Returned to the U.S. Government and Other Problems</i> July 28, 2011	<p>To strengthen USACE's Defense Base Act single insurance contract and address the problems with Continental Insurance Company's data that we identified through this audit, we recommend that the Acting Commanding General, USACE:</p> <ul style="list-style-type: none"> <li>Modify the current contract with Continental Insurance Company to require that an invoice be provided for each contract showing the final amount paid for Defense Base Act insurance for that contract. This action should address the problem associated with the Purpose Statute violation we identified.</li> </ul>	USACE	Closed-Implemented	Cross-cutting: Contract award and management	Award a contract or modify contract language	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Determine whether the Purpose Statute violation we identified also constitutes an Anti-Deficiency Act violation and, if so, follow the reporting requirements set forth in the Act and in Office of Management and Budget guidance.</li> </ul>	USACE	Closed-Implemented	Cross-cutting: Contract award and management	Conduct or improve current assessments or reviews	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Modify the current contract with Continental Insurance Company to clarify and make explicit the requirement that incurred losses exclude claims identified for reimbursement under the War Hazards Compensation Act. Specifically, it should stipulate who identifies the claims for reimbursement, when they are to be removed from the loss report, how much time Continental Insurance Company has to remove them, and how cases with claimants outside the United States should be handled.</li> </ul>	USACE	Closed-Implemented	Cross-cutting: Contract award and management	Award a contract or modify contract language	Ensure accountability and oversight of contract funds

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<ul style="list-style-type: none"> <li>Modify the current contract with Continental Insurance Company to require an independent actuary review of reserve adequacy particular to the claims covered under the contract with USACE and to submit the review to USACE on an annual basis.</li> </ul> <p>To strengthen the Defense Base Act insurance program and take steps to recover any refunds that may be due the U.S. government, we recommend that both the Acting Commanding General, USACE, and the Commander, CENTCOM Joint Theater Support Contracting Command:</p>	USACE	Closed-Implemented	Cross-cutting: Contract award and management	Award a contract or modify contract language	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Issue guidance to contracting officers to strengthen their oversight of Defense Base Act insurance. This guidance should remind contracting officers of the importance of adjusting the Defense Base Act Contract Line Item Number when contract modifications significantly affect the amount of labor needed to perform the contract and should require contracting officers to receive the final invoice from the insurance carrier for each contract before reimbursing the contractor.</li> </ul>	USACE; CENTCOM	Closed-Implemented	Cross-cutting: Contract award and management	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Take steps to remind subcontractors of the requirement to and importance of purchasing Defense Base Act insurance. These steps could include, for example, a memo issued to prime contractors to be shared with all subcontractors or a training session for prime contractors and subcontractors on Defense Base Act insurance policies and procedures.</li> </ul>	USACE; CENTCOM	Closed-Implemented	Cross-cutting: Contract award and management	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Determine how much of the \$58.5 million in</li> </ul>	USACE; CENTCOM	Closed-	Cross-cutting:	Recover or ensure	Ensure

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	refunded premiums is recoverable by USACE and CENTCOM Joint Theater Support Contracting Comand.		Implemented	Contract award and management	appropriate use of funds	accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Take immediate action to recover these funds determined to be recoverable by USACE and CENTCOM Joint Theater Support Contracting Command.</li> </ul>	USACE; CENTCOM	Closed-Implemented	Cross-cutting: Contract award and management	Recover or ensure appropriate use of funds	Ensure accountability and oversight of contract funds
<p>Audit 11-16S<sup>e</sup></p> <p><i>Global Strategies Group Provided Private Security Services as Contracted for, but it Had Difficulty Complying with Certain Requirements and USACE Needs to Improve Its Oversight</i></p> <p>August 15, 2011</p>	Five recommendations unclassified, but For Official Use Only.	USACE (5)	Closed-Implemented (5)	ANSF/security (5)	<p>Establish, improve, or follow existing procedures, policies, or other guidance (3)</p> <p>Address contract file and other documentation deficiencies (1)</p> <p>Conduct or improve current assessments or reviews (1)</p>	Strengthen contract compliance and internal controls (5)
<p>Audit 12-02</p> <p><i>Better Planning and Oversight Could Have Reduced Construction Delays and Costs at the Kabul Military Training Center</i></p> <p>October 26, 2011</p>	<p>To strengthen construction planning for future work at Kabul Military Training Center and future construction projects in support of the ANSF, ensure appropriate use of government funds, and strengthen contractor oversight, we are making two recommendations to the Commanding General, CSTC-A, in coordination with the Director, AFCEE, to:</p> <ul style="list-style-type: none"> <li>Direct that site surveys done in conjunction with the Kabul Military Training Center conceptual master plan be more detailed, including</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Conduct or improve current assessments or	Ensure accountability and oversight of

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>topography and location of existing utilities, so that a more complete picture of additional construction projects can be provided to bidders, thus allowing contract proposals to more accurately reflect reality. We support CSTC-A's efforts to develop the organic capability to do this and in the interim recommend that CSTC-A, in concert with AFCEE, use existing planning contracts to provide the integration function.</p> <ul style="list-style-type: none"> <li>Ensure that conceptual master plans for future construction projects in support of the ANSF contain more detailed information, including topography and the location of existing utilities, to facilitate the preparation of more accurate contract proposals.</li> </ul> <p>To strengthen contractor oversight and ensure appropriate use of government funds, we are making two recommendations to the Director, AFCEE, to:</p> <ul style="list-style-type: none"> <li>Ensure that, in the future, Kabul Military Training Center contract and task order files contain complete and consistent information regarding reasons for modifications to the contract and task orders.</li> <li>Seek reimbursement from the Phase I and II contractor, AMEC Earth and Environmental, Incorporated, for the cost of electrical repairs related to poor performance by its Afghan subcontractors.</li> </ul>				reviews	contract funds
		CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or implement a plan or strategy	Ensure accountability and oversight of contract funds
		AFCEE <sup>d</sup>	Closed-Implemented	ANSF/security	Address contract file and other documentation deficiencies	Ensure accountability and oversight of contract funds
		AFCEE <sup>d</sup>	Closed-Implemented	ANSF/security	Recover or ensure appropriate use of funds	Ensure accountability and oversight of contract funds
Audit 12-03 <i>Afghan National Security</i>	To strengthen contract administration at Afghanistan National Security University and ensure appropriate use of government funds, SIGAR is making two					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>University Has Experienced Cost Growth and Schedule Delays, and Contract Administration Needs Improvement</i></p> <p>October 26, 2011</p>	<p>recommendations to the Director, AFCEE:</p> <ul style="list-style-type: none"> <li>Assure that, in the future, the Afghanistan National Security University task order file is complete, including complete and consistent documentation as to the reasons for task order modifications and that all notices to proceed are included in the contract files and consider expanding the practice to all CSTC-A funded task order files.</li> <li>Assure that out-of-scope modifications are properly justified, approved, and documented.</li> </ul>	<p>AFCEE<sup>d</sup></p> <p>AFCEE<sup>d</sup></p>	<p>Closed-Implemented</p> <p>Closed-Implemented</p>	<p>ANSF/security; Education</p> <p>ANSF/security; Education</p>	<p>Address contract file and other documentation deficiencies</p> <p>Address contract file and other documentation deficiencies</p>	<p>Improve capabilities and assessment reporting of the ANSF</p> <p>Improve capabilities and assessment reporting of the ANSF</p>
<p>Audit 12-04</p> <p><i>DOD Improved Its Accountability for Vehicles Provided to the Afghan National Security Forces, but Should Follow Up on End-Use Monitoring Findings</i></p> <p>January 12, 2012</p>	<p>To enhance steps taken to improve oversight of vehicles provided by the United States, we recommend that the Commanding General, CSTC-A:</p> <ul style="list-style-type: none"> <li>Establish a system to track and follow up on vehicle issues identified in end-use monitoring inspections, including status updates by the parties involved to ensure resolution of the findings.</li> </ul>	<p>CENTCOM</p>	<p>Closed-Implemented</p>	<p>ANSF/security</p>	<p>Establish or improve a database or information system</p>	<p>Ensure accountability over equipment and other supplies provided to the ANSF</p>
<p>Audit 12-06</p> <p><i>Afghan First Initiative Has Placed Work with Afghan Companies, but Is Affected by Inconsistent Contract</i></p>	<p>To help broaden the base of participating Afghan companies, and ensure that only qualified companies receive Afghan First Initiative awards, SIGAR recommends that the Commander U.S. Forces-Afghanistan and the U.S. Ambassador to Afghanistan, in coordination with CENTCOM Joint Theater Support Contracting Command, USACE, and the U.S. Agency</p>					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<i>Solicitation and Vetting, and Employment Data Is Limited</i>  January 31, 2012	for International Development Mission Director: <ul style="list-style-type: none"> <li>Promote the use of a designated website, such as AfghanFirst.org, as an information portal for linking sources of U.S. procurement information in one location.</li> </ul>	CENTCOM	Closed-Not Implemented <sup>f</sup>	Cross-cutting: Contract award and management	Establish or improve a database or information system	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Develop guidelines to encourage U.S. contracting authorities to adopt a more systematic approach to considering all available and relevant vetting sources to assess Afghan ownership, sufficiency of resources, and past performance.</li> </ul>	CENTCOM	Closed-Not Implemented <sup>f</sup>	Cross-cutting: Contract award and management	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Immediately require U.S. contracting authorities to verify whether current Afghan First Initiative award recipients are Afghan-owned and have current licenses to operate in Afghanistan.</li> </ul>	CENTCOM	Closed-Not Implemented <sup>f</sup>	Cross-cutting: Contract award and management	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	To help assess whether Afghan First Initiative awards are generating Afghan employment opportunities, SIGAR recommends that the Commander U.S. Forces-Afghanistan and the U.S. Ambassador to Afghanistan, in coordination with CENTCOM Joint Theater Support Contracting Command, USACE, and the U.S. Agency for International Development Mission Director: <ul style="list-style-type: none"> <li>Develop guidelines that define employment generation; delineate the employment data needed, including collection and verification standards; and develop an assessment process to measure Afghan employment levels resulting from Afghan First Initiative procurement</li> </ul>	CENTCOM	Closed-Not Implemented <sup>f</sup>	Cross-cutting: Contract award and management	Establish, improve, or follow existing procedures, policies, or other	Ensure reconstruction programs and projects meet

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p>Audit 12-07</p> <p><i>C-JTSCC Has Taken Steps to Improve the Accuracy of Its Contract Data, but It Should Assess the Feasibility of Correcting Data for Fiscal Year 2009 and Earlier</i></p>	<p>activities.</p> <p>Because CENTCOM Joint Theater Support Contracting Command took steps during the course of the audit to improve the accuracy of its data queries, SIGAR is not making any recommendations in this regard. However, although CENTCOM Joint Theater Support Contracting Command has taken steps to correct longstanding data entry errors and minimize them in the future, it has not taken any actions to correct its fiscal year 2009 and earlier years' contract data. Therefore, SIGAR recommends that:</p>	CENTCOM	Closed-Implemented	Cross-cutting: U.S. resource and information management	guidance	objectives
<p>April 20, 2012</p>	<ul style="list-style-type: none"> <li>The Commander, CENTCOM, direct the CENTCOM Joint Theater Support Contracting Command Commander to assess the feasibility of and the time and resources required to correct CENTCOM Joint Theater Support Contracting Command's fiscal year 2009 and earlier years' contract records. If the assessment determines that prior years' records cannot be corrected or the expense is not worth the effort, CENTCOM Joint Theater Support Contracting Command should alert Army Contracting Business Intelligence System users that its historical records may contain errors and is not reliable; in addition, it should report to the Office of Federal Procurement Policy and the General Services Administration that its fiscal year 2009 and earlier years' Federal Procurement Data System-Next Generation records may not be accurate.</li> </ul>				Conduct or improve current assessments or reviews	Ensure accountability and oversight of contract funds
<p>Audit 12-12</p> <p><i>Fiscal Year 2011 Afghanistan</i></p>	<p>To enhance coordination and oversight between DOD (U.S. Forces-Afghanistan and USACE), the U.S. Department of State, and the U.S. Agency for International Development, SIGAR recommends that</p>					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<i>Infrastructure Fund Projects Are behind Schedule and Lack Adequate Sustainment Plans</i> July 30, 2012	<p>the Commander U.S. Forces-Afghanistan, the U.S. Ambassador to Afghanistan, and the U.S. Agency for International Development Mission Director:</p> <ul style="list-style-type: none"> <li>Define the roles and responsibilities for lead and secondary agencies for the implementation and oversight of Afghanistan Infrastructure Program projects.</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure	Define agency roles and responsibilities and ensure appropriate personnel	Increase coordination and information sharing
	<ul style="list-style-type: none"> <li>Develop a shared or web-based database, or include Afghanistan Infrastructure Program projects into an existing shared or web-based database, to monitor project implementation and track progress. (Similar consideration should be given to all development/infrastructure projects, as recommended previously by SIGAR and the Government Accountability Office.)</li> </ul> <p>To help ensure the successful and timely development of Afghanistan’s power sector, which relies on interdependent projects implemented by different U.S. government agencies and international donors, SIGAR recommends that the Commander U.S. Forces-Afghanistan, the U.S. Ambassador to Afghanistan, and the U.S. Agency for International Development Mission Director—in close coordination with key stakeholders including the Afghan government and the Asian Development Bank:</p>	CENTCOM	Closed-Not Implemented <sup>b</sup>	Infrastructure	Establish or improve a database or information system	Increase coordination and information sharing
	<ul style="list-style-type: none"> <li>Develop a project execution schedule of U.S.-funded interrelated infrastructure projects to determine and communicate the “critical path” to stakeholders and implementers, and incorporate the schedule into the master plan for Afghanistan’s energy sector being developed by</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure; Energy	Establish, improve, or implement a plan or strategy	Ensure development of Afghanistan's power sector

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>the Asian Development Bank.</p> <p>To help ensure the successful and timely development of Afghanistan's power sector, which relies on interdependent projects implemented by different U.S. government agencies and international donors, and to ensure that \$101 million of fiscal year 2011 Afghanistan Infrastructure Fund funds do not expire, SIGAR recommends that the Secretary of Defense and the Secretary of State:</p> <ul style="list-style-type: none"> <li>Expedite the transfer of \$101 million of fiscal year 2011 Afghanistan Infrastructure Fund funds from DOD to the U.S. Department of State—and ultimately to the U.S. Agency for International Development—for the implementation of the Northeast Power System project from Dast-i-Barchi to Ghazni.</li> </ul>	Office of the Secretary of Defense	Closed-Implemented	Infrastructure; Energy	Recover or ensure appropriate use of funds	Ensure development of Afghanistan's power sector
	<p>To help ensure Afghanistan Infrastructure Program projects achieve counterinsurgency goals, SIGAR recommends that the Commander U.S. Forces-Afghanistan, the U.S. Ambassador to Afghanistan, and the U.S. Agency for International Development Mission Director:</p> <ul style="list-style-type: none"> <li>Clearly indicate the amount of time that infrastructure projects will take to achieve counterinsurgency benefits identified in congressional notifications required by Afghanistan Infrastructure Program authorizing legislation.</li> <li>Revise Afghanistan Infrastructure Program guidance and project selection criteria to ensure that Afghanistan Infrastructure Program projects have the support of the affected population.</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure	Establish or enhance reporting or reporting requirements	Ensure reconstruction programs and projects meet objectives
		CENTCOM	Closed-Implemented	Infrastructure	Establish, improve, or follow existing procedures,	Ensure reconstruction programs and projects meet

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>To help ensure Afghanistan Infrastructure Program projects are sustained and viable upon completion, SIGAR recommends that the Commander U.S. Forces-Afghanistan, the U.S. Ambassador to Afghanistan, and the U.S. Agency for International Development Mission Director:</p> <ul style="list-style-type: none"> <li>Develop a comprehensive sustainment plan for each Afghanistan Infrastructure Program project that, at a minimum, includes (a) a realistic estimate of costs necessary to sustain the project, the planned source of such funding, and an assessment of the reliability of the planned source; (b) evidence that estimated sustainment costs have been provided to the Afghan government and that the Afghan government has committed to sustain the project; and (c) a joint assessment of the capacity of the Afghan government entity responsible for sustaining the project. The sustainment plans should be included in required congressional notifications.</li> </ul> <p>To help ensure the timely completion of congressional notifications and reports for Afghanistan Infrastructure Program projects, as well as the timely receipt of appropriated funds, SIGAR recommends that the Secretary of Defense and the Secretary of State:</p> <ul style="list-style-type: none"> <li>Clarify and formalize the requirements and format for Afghanistan Infrastructure Program notification and reporting packages and the approval process, including expected timeframes, for providing notifications and</li> </ul>	CENTCOM	Closed-Implemented	Infrastructure	Establish, improve, or implement a plan or strategy	<p>policies, or other guidance</p> <p>objectives</p> <p>Improve planning for and ensure the sustainability of reconstruction projects</p>
	<ul style="list-style-type: none"> <li>Clarify and formalize the requirements and format for Afghanistan Infrastructure Program notification and reporting packages and the approval process, including expected timeframes, for providing notifications and</li> </ul>	Office of the Secretary of Defense	Closed-Implemented	Infrastructure	Establish or enhance reporting or reporting requirements	Ensure accountability and oversight of contract funds

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	reports to Congress.					
Inspection 12-01  <i>Construction Deficiencies at Afghan Border Police Bases Put \$19 Million Investment at Risk</i>  July 30, 2012	<p>To ensure construction is completed in accordance with contract requirements and applicable construction standards at the four Afghan Border Police bases at Nangarhar Province, SIGAR recommends that the Commanding General of USACE, direct USACE-Afghanistan Engineer District-North to correct the construction deficiencies we identified as well as any open deficiencies on the Master Deficiency List for these bases. Specifically, we recommend that USACE-Afghanistan Engineer District-North:</p> <ul style="list-style-type: none"> <li>Review the current status of construction deficiencies identified as part of the transfer of the four bases, including the critical water supply and septic and sewage system deficiencies we identified during the briefing in April 2012, and determine a resolution that is in the best interest of the U.S. government and without unnecessary additional government cost. Specifically, determine the method of repair for the deficiencies still outstanding, including: (a) remediation by the contractor, as part of complying with the contract terms; (b) recovery under warranty, as stipulated in the contract remediation timeframes and warranty terms; (c) determining whether retainage and liquidated damages should be released to the contractor as part of the satisfactory closeout of the contract.</li> <li>Based on the determination in recommendation 1, prepare a plan of action for the repairs and ensure the repairs are completed, inspected, and approved as expeditiously as possible.</li> </ul>	<p>USACE</p> <p>USACE</p>	<p>Closed-Implemented</p> <p>Closed-Implemented</p>	<p>ANSF/security</p> <p>ANSF/security</p>	<p>Address identified concerns regarding facility construction</p> <p>Establish, improve, or implement a plan or strategy</p>	<p>Ensure facilities are safely constructed, completed, and used as intended</p> <p>Ensure facilities are safely constructed, completed, and</p>

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
						used as intended
	<ul style="list-style-type: none"> <li>For ongoing and future construction contracts, adhere to the requirements of the Federal Acquisition Regulation and USACE ER 1180-1-6 for effectively managing a Quality Management Program, by ensuring: (a) each USACE Resident/Area Office is aware of and has access to the applicable Quality Assurance Surveillance Plan; (b) the contractor has developed an effective Contractor Quality Control Program, which is adequately monitored and assessed through the Quality Assurance Program; (c) construction deficiencies are tracked and remedied in a timely manner, to ensure quality construction is delivered at completion of the project, as part of the transfer process.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Per the terms of the transfer process, ensure that Road &amp; Roof Construction Company provides the requisite operations and maintenance manuals as well as the appropriate technical documents and supporting training required for safe and effective operation of the facilities.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
Interim Report 12-14 <i>Interim Report on Afghan National Army Petroleum, Oil, and Lubricants</i> September 10, 2012	<p>SIGAR recommends that the Commanding General, North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:</p> <ul style="list-style-type: none"> <li>Reduce current (fiscal year 2013) and planned (fiscal years 2014-2018) Afghanistan Security Forces Fund budget requests for Afghan National Army fuel requirements to the currently budgeted amount of \$306 million for fiscal year 2012, which excludes \$123 million for jet fuel and</li> </ul>	CENTCOM	Closed-Not Implemented <sup>c</sup>	ANSF/security	Recover or ensure appropriate use of funds	Ensure accountability over equipment and other supplies provided to the

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>kerosene that was previously purchased with Afghanistan Security Forces Fund funds but is expected to be funded by international donors in fiscal year 2013 and beyond. The fiscal year 2012 Afghanistan Security Forces Fund amount budgeted should be maintained until a suitable method and systematic process for calculating and developing an accurate projected amount is developed for Afghan National Army fuel requirements using valid and supportable fuel consumption and usage data. Relevant factors to be considered include the number of vehicles and generators currently in use and consuming fuel instead of the number in inventory or authorized; listing of and storage capacity for each depot, power plant, and other site authorized to receive fuel directly from vendors; and short- and long-term consumption needs of power plants and fuel usage rates for in-use vehicles and generators to meet the Afghan National Army mission.</p> <p>To mitigate vulnerabilities to fraud and waste, SIGAR recommends that the Commanding General, North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:</p> <ul style="list-style-type: none"> <li>Develop, approve, and implement a comprehensive action plan, focusing on specific internal control processes to verify fuel purchases and deliveries and improve overall fuel accountability: (a) account for all fuel orders in CSTC-A's fuel ordering office database and Kabul Regional Contracting Center reports, and reconcile fuel orders between offices and to both quantities delivered and invoices paid every</li> </ul>	CENTCOM	Closed-Not Implemented <sup>c</sup>	ANSF/security	Establish, improve, or implement a plan or strategy	ANSF
						Ensure accountability over equipment and other supplies provided to the ANSF

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>month; (b) ensure that Ministry of Defense Form 14 is used for all Afghan National Army fuel orders, including for power plants and that copies of all fuel orders are submitted to the Ministry of Defense’s Logistics Command Materials Management Center-Army to enable complete accountability for all fuel orders and to track them against allocations; (c) ensure that Ministry of Defense Forms 8 and 9 are used to document the receipt and issuance of all fuel deliveries to the Afghan National Army, and copies of all Ministry of Defense Forms 8 and 9 are submitted to (1) CSTC-A to compare with vendor delivery tickets and verify the fuel quantities received and (2) the Ministry of Defense’s Logistics Command Materials Management Center-Army to compare with the respective Ministry of Defense Form 14 and verify receipts for each fuel order; (d) ensure that Ministry of Defense Form 32 is used monthly to account for, reconcile, and report consumption and variances of all fuel distributed to each Afghan National Army location and copies are submitted to CSTC-A and the Ministry of Defense’s Logistics Command Materials Management Center-Army to enable the consolidation of fuel reports to have complete information on fuel after delivery. This will also facilitate improved reporting of variances to ensure follow up and resolution of any inventory discrepancies.</p>					
<p>Inspection 13-01 <i>Kunduz ANA Garrison: Army Corps of Engineers</i></p>	<p>To ensure the structural integrity of the construction of the Afghan National Army garrison at Camp Pamir and that additional investment is in the best interest of the U.S. government, SIGAR recommends that the</p>					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Released DynCorp of All Contractual Obligations despite Poor Performance and Structural Failures</i></p> <p>October 25, 2012</p>	<p>Commanding General, USACE, direct USACE-Afghanistan Engineer District-North to take the following actions:</p> <ul style="list-style-type: none"> <li>Justify the cost of further repairs and remediation of structural failures at Camp Pamir funded with Afghan Security Forces Fund appropriations to ensure that further construction is warranted, at reasonable cost to the U.S. government.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Recover or ensure appropriate use of funds	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Submit the DynCorp settlement to an appropriate audit agency for review, in accordance with Federal Acquisition Regulation 49.107(a). Based on the review, the audit agency should submit written comments and recommendations. While the audit results would normally be communicated to the termination contracting officer, due to the questionable nature of the settlement, we further recommend that the audit results and recommendations be reviewed by the Commanding General.</li> </ul> <p>To fully document the reason that USACE released DynCorp from its contract, SIGAR recommends that the Commanding General, USACE:</p>	USACE	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Explain in writing why the settlement was determined to be fair and reasonable.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address contract file and other documentation deficiencies	Ensure accountability and oversight of contract funds
<p>Audit 13-01</p> <p><i>Afghan National Security Forces Facilities: Concerns with Funding,</i></p>	<p>To ensure that U.S. government funds are not being expended on buildings that have transitioned off the operation and maintenance contracts and to the Afghan government, we recommend that the Commander of the USACE Middle East District direct</p>					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Oversight, and Sustainability for Operation and Maintenance</i></p> <p>October 30, 2012</p>	<p>the Primary Contracting Officer, in consultation with ITT Exelis Systems Corporation as appropriate, to:</p> <ul style="list-style-type: none"> <li>Complete and implement plans and procedures currently under development for removing partial facilities from the contracts and reclassifying these facilities, including steps for coordinating these transitions with North Atlantic Treaty Organization Training Mission-Afghanistan Engineer Directorate, and, if necessary, modify the contracts to formalize this reclassification process.</li> </ul> <p>To enhance oversight of the operation and maintenance contracts, we recommend that the Commander of the USACE Middle East District direct the Primary Contracting Officer to:</p>	USACE	Open	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Implement standardized procedures for overseeing the two contracts, which include, but are not limited to, provisions for Contracting Officer's Representatives and Afghan Quality Assurance Representatives to conduct regular site visits, as security permits, and report on contractor performance.</li> </ul> <p>To ensure that ITT Exelis Systems Corporation is providing goods and services in accordance with the terms of the operation and maintenance contracts, we recommend that the Commander of the USACE Middle East District direct the Primary Contracting Officer to:</p>	USACE	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Direct ITT Exelis Systems Corporation to fully implement its quality control program in southern Afghanistan by requiring the contractor to ensure that it has sufficient personnel in place to</li> </ul>	USACE	Closed-Implemented	ANSF/security	Define agency roles and responsibilities and ensure	Strengthen contract compliance and internal

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	establish a presence at more ANSF sites in the south, including hub locations in Farah and Zabul provinces, and conduct regular visits to facilities covered under that contract.				appropriate personnel	controls
Inspection 13-02  <i>Wardak Province National Police Training Center: Contract Requirements Generally Met, but Deficiencies and Maintenance Issues Need to be Addressed</i>  October 30, 2012	To ensure that construction is completed in accordance with contract requirements and applicable construction standards at the National Police Training Center, SIGAR recommended that the Commanding General, USACE, direct USACE-Afghanistan Engineer District-North to take the necessary actions to correct the deficiencies that we identified and determine a resolution that is in the best interest of the U.S. government to avoid unnecessary additional government cost. Specifically, we recommended that USACE-Afghanistan Engineer District-North take action to: <ul style="list-style-type: none"> <li>Replace diesel fuel tank grounding connections with those specified in the design documents to avoid a potentially dangerous condition.</li> <li>Repair roof leaks around the vehicle exhaust ventilation pipes in the vehicle maintenance building.</li> <li>Repair the missing storm water outlet grating in the perimeter wall, which could enable a person to gain unauthorized access to the compound.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
		USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
		USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<ul style="list-style-type: none"> <li>Regularly clean silt and construction debris from the storm drain system.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	used as intended Ensure facilities are safely constructed, completed, and used as intended
Inspection 13-03 <i>Gamberi Afghan National Army Garrison: Site Grading and Infrastructure Maintenance Problems Put Facilities at Risk</i> October 30, 2012	<p>To ensure the structural integrity of the Gamberi garrison in Nangarhar province, SIGAR recommends that the Commanding General, USACE, direct USACE-Afghanistan Engineer District-North to take necessary actions to remediate the deficiencies identified during SIGAR's inspection and determine a resolution that is in the best interest of the U.S. government. Specifically, we recommend the following actions:</p> <ul style="list-style-type: none"> <li>Repair damaged storm water facilities by repairing eroding ditches and removing sediment and debris on roads, in ditches, and in perimeter wall outlets throughout the garrison.</li> <li>Implement mitigating flood control measures, such as adding gravel to low lying roads where flooding regularly occurs to drain these areas more quickly.</li> <li>Establish and follow a program to maintain the storm water drainage system and ensure that timely repairs are made to correct the</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
		USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
		USACE	Closed-Implemented	ANSF/security	Establish, improve, or implement a plan	Ensure facilities are safely constructed,

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	deficiencies that we identified.				or strategy	completed, and used as intended
	<ul style="list-style-type: none"> <li>Conduct a detailed structural analysis and design review of the culvert design package and take appropriate actions to correct any deficiencies identified.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
Audit 13-02 <i>Afghanistan's National Power Utility: \$12.8 Million in DOD-Purchased Equipment Sits Unused, and USAID Paid a Contractor for Work not Done</i> December 18, 2012	<p>To ensure that purchased electrical equipment will be used to repair, and expand electrical distribution grids, we recommend that the Commanding General for U.S. Forces-Afghanistan Regional Command-South:</p> <ul style="list-style-type: none"> <li>Put approximately \$12.8 million in equipment to better use by determining whether equipment procured as part of the starter and completion kits for Kandahar province can and should be installed in Kandahar (given CERP requirements for urgency, counterinsurgency effects, and capacity of Da Afghanistan Breshna Sherkat Kandahar to sustain the equipment), and: (a) if so, develop and execute a clear plan for the installation of the equipment; this plan should include clear timelines, responsibilities, and funding streams for installation, and should be executed as soon as possible to respond to the urgent needs and counterinsurgency objectives, as required; or (b) if not, conduct a needs assessment for consideration of repurposing the equipment at locations other than those indicated in the original procurement documentation. Consideration of repurposing</li> </ul>	CENTCOM	Closed-Implemented	Energy	Establish, improve, or implement a plan or strategy	Ensure development of Afghanistan's power sector

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	should respond to the requirement for timely installation based on Da Afghanistan Breshna Sherkat's needs, and capacity for installation and management in areas throughout the country.					
Audit 13-03 <i>Afghan Police Vehicle Maintenance Contract: Actions Needed to Prevent Millions of Dollars from Being Wasted</i> January 17, 2013	<p>To allow DOD the flexibility to adjust the contract price to the density list, we recommend that the Commanding General, CSTC-A in coordination with the Commanding General, U.S. Army Contracting Command:</p> <ul style="list-style-type: none"> <li>Establish formal criteria for when vehicles are added and removed from the density list, and revise the density list accordingly.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Adjust the base rate for future option years as a result of the removal of vehicles from the density list.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Award a contract or modify contract language	Ensure accountability and oversight of contract funds
	<p>To assure the integrity of Automotive Management Services FZE's spare parts inventory, we recommend that the Commanding General, CSTC-A in coordination with the Commanding General, U.S. Army Contracting Command:</p> <ul style="list-style-type: none"> <li>Require Automotive Management Services FZE to conduct a 100-percent inventory of spare parts at each of its service centers in Afghanistan and report to CSTC-A on the results of this inventory.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Ensure accountability over equipment and other supplies provided to the ANSF

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<ul style="list-style-type: none"> <li>Require that contracting officer's representatives, after the completion of Automotive Management Services FZE's 100-percent inventory, implement procedures that periodically test the accuracy of Automotive Management Services FZE's inventory and report deficiencies to ensure that Automotive Management Services FZE takes corrective action to improve inventory management.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability over equipment and other supplies provided to the ANSF
	<ul style="list-style-type: none"> <li>Identify spare parts broken by the contractor and seek reimbursement for those parts.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Recover or ensure appropriate use of funds	Ensure accountability over equipment and other supplies provided to the ANSF
	<p>To assure that oversight is performed and documented accordingly, we recommend that the Commanding General, CSTC-A, in coordination with the Commander, Defense Contract Management Agency Afghanistan:</p>					
	<ul style="list-style-type: none"> <li>Require their personnel to review contracting officer's representative reports to ensure that contracting officer's representatives conduct an audit at each Automotive Management Services FZE service center every month, while recognizing that a number of monthly audits may be desk audits or alibi reports because of logistic and security considerations.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Require their personnel to include the reasons why a desk audit was not conducted when</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish or enhance reporting or reporting	Ensure accountability and oversight of

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	preparing alibi reports.				requirements	contract funds
Audit 13-04 <i>Afghan National Army: Controls Over Fuel for Vehicles, Generators, and Power Plants Need Strengthening to Prevent Fraud, Waste, and Abuse</i> January 24, 2013	<p>To improve accountability of U.S. funds and purchased fuel, we recommend that the Commanding General, North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:</p> <ul style="list-style-type: none"> <li>Comply with existing DOD regulations to retain original or electronic records in order to prevent destroyed or unavailable records.</li> <li>Develop a process to identify, investigate, and resolve differences between quantities of fuel ordered and quantities of fuel delivered and any allegations of fuel theft.</li> <li>In coordination with plans being developed for the Afghan government, immediately develop an action plan to improve the fuel process from price approval, ordering, delivery, receipt, and payment of fuel to better account for U.S. funds and to assure fuel is appropriately purchased, received, and consumed by Afghan National Army forces. Such a plan should include, but not be limited to: (a) improving methods for ensuring the price paid for fuel is commensurate with market conditions and for verifying that costs charged to the U.S. government for such items as Afghan government fees are allowable; (b) ensuring that</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability over equipment and other supplies provided to the ANSF
		CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability over equipment and other supplies provided to the ANSF
		CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability over equipment and other supplies provided to the ANSF

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>all fuel orders are authorized by the Afghan Material Management Center-Army and the required Ministry of Defense forms 32 and 14 are maintained and used to support consumption and fuel requirements; (c) ensuring that CSTC- A rejects all fuel orders not authorized by the Afghan Material Management Center-Army; (d) developing controls to assure that fuel ordering officers cannot exceed fuel ordering limits established by blanket purchase agreements without evidence of contracting officer approval; (e) developing controls to assure the use of Ministry of Defense Forms 8 and 9 to verify the quantity and quality of vendor-reported fuel delivered to the Afghan National Army; (f) developing safeguards to ensure CSTC-A fuel ordering responsibilities are separated and no one person has control over ordering, acknowledging receipt, and authorizing payment; (g) implementing standard operating procedures for reconciling fuel orders with receipts, invoices, and payments made by the Defense Finance and Accounting Service; and (h) retaining the appropriate supporting documentation for all fuel orders.</p> <p>To more realistically estimate its budget requests and future years' funding estimates for fuel, we recommend that the Commanding General, North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:</p> <ul style="list-style-type: none"> <li>Establish the fiscal year 2013 funding level at the fiscal year 2012 Afghan National Army funding level of \$306 million and use along with the remaining available fiscal year 2012</li> </ul>	CENTCOM	Closed-Not Implemented <sup>f</sup>	ANSF/security	Recover or ensure appropriate use of funds	Improve planning for and ensure the sustainability of

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>appropriated Afghan National Army fuel funds to meet the Afghan National Army fuel requirement for fiscal year 2013.</p> <ul style="list-style-type: none"> <li>Systematically analyze Afghan National Army fuel consumption in order to reformulate its funding estimates for fiscal years 2014 to 2018 based on validated Afghan National Army fuel requirements rather than prior years' fuel ordering activities.</li> </ul> <p>To assure proper stewardship and transparency of U.S. funds and fuel purchases in the future, we recommend that the Commanding General, North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:</p> <ul style="list-style-type: none"> <li>Revise CSTC-A's strategy for providing direct contributions to the Afghan government for future fuel purchases until Ministry of Defense demonstrates transparency and accountability without coalition assistance. For example, CSTC-A could begin with a small amount of direct contributions to purchase fuel for specific units and/or power plants and then adjust upwards based upon assessments of Ministry of Defense capacity and accountability of fuel ordered, delivered, and consumed.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	reconstruction projects  Improve planning for and ensure the sustainability of reconstruction projects
Inspection 13-04  <i>Kunduz Afghan National Police Provincial Headquarters: After Construction Delays and Cost Increases, Concerns</i>	<p>To ensure that the Afghan National Police will be able to adequately use and sustain the Kunduz Provincial Police Headquarters for its intended purpose, we recommend that the Commanding General, USACE, direct USACE-Afghanistan Engineer District-North to:</p> <ul style="list-style-type: none"> <li>Provide electrical back-up at the lift station, such as an auxiliary electrical generator, to provide</li> </ul>	USACE	Closed-	ANSF/security	Address identified concerns	Ensure facilities are safely

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Remain about the Facility's Usability and Sustainability</i></p> <p>January 24, 2013</p>	<p>back-up power to continue pumping untreated sewage into the sewage treatment plant and help mitigate the potential for sewage overflow when the main generator is out of service for repair or maintenance or from unintended power outages.</p> <p>In addition, to aid long-term sustainability, we recommend that the Commanding General, USACE, in coordination with the Commanding General, North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:</p> <ul style="list-style-type: none"> <li>Review the decision made at the start of the project to not connect the site to the local electrical grid and, as part of the review, conduct a cost-benefit and technical analysis. The review should factor the high costs to purchase and deliver fuel to the site for the electrical generator, the capability of the local grid to provide adequate power for the site facilities and equipment, and the need for a back-up site electrical system. Based on the results of this review, if connection to the local power grid is not feasible, install a back-up site generator or otherwise provide an appropriate back-up electrical power system to prevent loss of electricity across the site when the primary generator is not working.</li> <li>Award an operation and maintenance contract at project completion to ensure that the facility is appropriately maintained once occupied.</li> </ul>		Implemented		regarding facility construction	constructed, completed, and used as intended
		USACE	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Improve planning for and ensure the sustainability of reconstruction projects
		USACE	Closed-Implemented	ANSF/security	Award a contract or modify contract language	Improve planning for and ensure the sustainability of reconstruction projects

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
Inspection 13-05  <i>Imam Sahib Border Police Company Headquarters in Kunduz Province: \$7.3 Million Facility Sits Largely Unused</i>  January 29, 2013	<p>To ensure facilities are adequately planned, designed, sized, operated, and maintained to meet Afghan Border Police needs, we recommend that the Commanding General, USACE, in coordination with the Commanding General, North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A, as appropriate, direct USACE-Afghanistan Engineer District-North to:</p> <ul style="list-style-type: none"> <li>Review plans for constructing Afghan Border Police facilities to determine whether site construction contracts can be downsized or facilities redesigned to reduce unnecessary costs or if facilities, including this location, are even needed; and provide an explanation of the review results.</li> </ul> <p>If it is determined that this facility is needed and plans are in place for its use, the following recommendations should be implemented:</p>	USACE	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Rather than relying solely on a single generator, determine the feasibility of installing a backup generator or connecting the site electrical system to the local power grid to prevent loss of electricity across the site when the primary generator is out of service for repair or maintenance or from unintended power outages, including lack of fuel.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Award an operation and maintenance contract or otherwise provide training to Afghan personnel to ensure that the facility is appropriately maintained after the withdrawal of coalition forces.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Award a contract or modify contract language	Improve planning for and ensure the sustainability of reconstruction projects

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<ul style="list-style-type: none"> <li>Determine why the Afghan Border Police dismantled the wood-burning stoves at the Imam Sahib Border Police Company Headquarters and assess the need to provide wood-burning stoves at other facilities currently under construction or planned for construction in the future.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Ensure facilities are safely constructed, completed, and used as intended
Audit 13-06 <i>Contracting with the Enemy: DOD Has Limited Assurance that Contractors with Links to Enemy Groups Are Identified and their Contracts Terminated</i> April 11, 2013	To improve DOD's visibility over active contracts in Afghanistan, particularly subcontracts, so that they can take the required action if necessary, we recommend that the Director of the Office of Defense Procurement and Acquisition Policy: <ul style="list-style-type: none"> <li>Require all Heads of Agency in the CENTCOM theater of operations, including Afghanistan, develop a standard mechanism for distributing Section 841 notification letters to their Heads of Contracting Activity.</li> <li>Require all Heads of Contracting Activity with contracts in the CENTCOM theater of operations, including Afghanistan, to develop a standard mechanism for distributing Section 841 notification letters to all prime contractors.</li> <li>Direct Heads of Contracting Activity to require prime contractors to certify that they do not have subcontracts with Section 841 designees.</li> <li>Require all DOD contracting agencies and prime contractors with contracts in the CENTCOM theater of operations to use an information system, such as the Joint Contingency</li> </ul>	Office of the Secretary of Defense	Closed-Implemented	Cross-cutting: Contract award and management	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Require all Heads of Contracting Activity with contracts in the CENTCOM theater of operations, including Afghanistan, to develop a standard mechanism for distributing Section 841 notification letters to all prime contractors.</li> </ul>	Office of the Secretary of Defense	Closed-Implemented	Cross-cutting: Contract award and management	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Direct Heads of Contracting Activity to require prime contractors to certify that they do not have subcontracts with Section 841 designees.</li> </ul>	Office of the Secretary of Defense	Closed-Not Implemented <sup>b</sup>	Cross-cutting: Contract award and management	Establish or enhance reporting or reporting requirements	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Require all DOD contracting agencies and prime contractors with contracts in the CENTCOM theater of operations to use an information system, such as the Joint Contingency</li> </ul>	Office of the Secretary of Defense	Closed-Implemented	Cross-cutting: Contract award and management	Establish or improve a database or information	Ensure accountability and oversight of contract funds

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<p>Contracting System or the CENTCOM website, to track the Section 841 designations.</p> <ul style="list-style-type: none"> <li>Enforce Defense Federal Acquisition Regulation Supplement Class Deviation 2012-00005 that requires the Section 841 clause be included in contracts, unless Heads of Contracting Activity provide justification for exemption.</li> </ul> <p>To prevent duplication of data collection efforts, we recommend that the Director of the Office of Defense Procurement and Acquisition Policy, in coordination with the Commander of CENTCOM:</p> <ul style="list-style-type: none"> <li>Formally assign either the Office of Defense Procurement and Acquisition Policy or CENTCOM the responsibility for centrally tracking, at a minimum, the number and value of contracts, grants, and cooperative agreements Heads of Contracting Activity have restricted, terminated, or voided using their Section 841 authorities.</li> </ul> <p>To ensure that Heads of Contracting Activity have the information needed to respond to any legal challenges and financial liabilities resulting from exercising Section 841 authorities, we recommend that the Director of the Office of Defense Procurement and Acquisition Policy, in coordination with relevant agency contracting offices:</p> <ul style="list-style-type: none"> <li>Develop and distribute guidance to Heads of Contracting Activity about actions to take once they have restricted, terminated, or voided a contract under Section 841.</li> </ul>	<p>Office of the Secretary of Defense</p> <p>Office of the Secretary of Defense</p> <p>Office of the Secretary of Defense</p>	<p>Closed-Implemented</p> <p>Closed-Implemented</p> <p>Closed-Implemented</p>	<p>Cross-cutting: Contract award and management</p> <p>Cross-cutting: Contract award and management</p> <p>Cross-cutting: Contract award and management</p>	<p>system</p> <p>Award a contract or modify contract language</p> <p>Define agency roles and responsibilities and ensure appropriate personnel</p> <p>Establish, improve, or follow existing procedures, policies, or other guidance</p>	<p>Ensure accountability and oversight of contract funds</p> <p>Increase coordination and information sharing</p> <p>Increase coordination and information sharing</p>

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
Inspection 13-08  <i>Forward Operating Base Salerno: Inadequate Planning Resulted in \$5 Million Spent for Unused Incinerators and the Continued Use of Potentially Hazardous Open-Air Burn Pit Operations</i>  April 15, 2013	<p>To ensure compliance with Department of Defense and CENTCOM requirements concerning the health of base personnel and to protect the U.S. government's investment, we recommend that the Commander, U.S. Forces-Afghanistan:</p> <ul style="list-style-type: none"> <li>Take appropriate measures to prevent a reoccurrence of stagnant water at the Forward Operating Base Salerno incinerator facility.</li> <li>Expedite the contract for solid waste removal to facilitate the earlier cessation of open-air burn pit operations.</li> <li>Develop a list of disposition options for the Forward Operating Base Salerno incinerators, determine the most cost effective option for the U.S. government, and provide SIGAR the results within 60 days.</li> </ul>	CENTCOM  CENTCOM  CENTCOM	Closed-Implemented  Closed-Implemented  Closed-Implemented	Health/safety  Health/safety  Health/safety	Address identified concerns regarding facility construction  Award a contract or modify contract language  Establish, improve, or implement a plan or strategy	Ensure the health and safety of personnel  Ensure the health and safety of personnel  Ensure the health and safety of personnel
Inspection 13-06  <i>Afghan National Police Main Road Security Company, Kunduz Province, Is behind Schedule and May Not Be Sustainable</i>  April 17, 2013	<p>To promote the Afghan National Police Main Road Security Company compound's long-term sustainability, we recommend that the Commanding General, USACE, in coordination with the Commanding General, North Atlantic Treaty Organization Training Mission-Afghanistan/CSTC-A:</p> <ul style="list-style-type: none"> <li>Review the Afghan National Police Main Road Security Company site design and install a back-up power system, at least for mission critical systems, to prevent loss of site electricity when the primary generator is out-of service for repair or maintenance or from unintended power outages, including the lack of fuel.</li> </ul>	USACE	Closed-Not Implemented <sup>b</sup>	ANSF/security	Address identified concerns regarding facility construction	Improve planning for and ensure the sustainability of reconstruction projects

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<ul style="list-style-type: none"> <li>Determine an appropriate means for ensuring operation and maintenance of the compound at project completion, and that the site is appropriately maintained as part of the turnover to the Afghan government.</li> </ul>	USACE	Closed-Implemented	ANSF/security	Establish, improve, or implement a plan or strategy	Improve planning for and ensure the sustainability of reconstruction projects
<p>Inspection 13-07</p> <p><i>Qala-I-Muslim Medical Clinic: Serving the Community Well, But Construction Quality Could Not Be Fully Assessed</i></p> <p>April 17, 2013</p>	<p>To ensure that CERP construction projects are planned, designed, and completed in accordance with contract design standards and technical specification requirements, and to help ensure effective quality assurance and project oversight, we recommend that the Commanding General, U.S. Forces–Afghanistan, direct the appropriate force elements to:</p> <ul style="list-style-type: none"> <li>Ensure that project documentation related to CERP projects complies with CERP guidance.</li> <li>Periodically review the Combined Information Data Network Exchange database to ensure that all required project documents are uploaded into the database.</li> </ul>	CENTCOM	Closed-Implemented	Health/safety	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure the sustainability and oversight of Commander's Emergency Response Program projects
		CENTCOM	Closed-Implemented	Health/safety	Establish or improve a database or information system	Ensure the sustainability and oversight of Commander's Emergency Response Program projects
<p>Audit 13-07</p> <p><i>Afghanistan's National</i></p>	To ensure that purchased electrical equipment will be used to repair and expand electrical distribution grids, we recommend that the Commanding General for U.S.					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Power Utility: Commercialization Efforts Challenged by Expiring Subsidy and Poor USFOR-A and USAID Project Management</i></p> <p>April 18, 2013</p>	<p>Forces-Afghanistan Regional Command-Southwest:</p> <ul style="list-style-type: none"> <li>Work with Da Afghanistan Breshna Sherkat to finalize the installation schedule for the Helmand equipment, within the warranty period, if possible.</li> </ul>	CENTCOM	Closed-Not Implemented <sup>f</sup>	Energy	Establish, improve, or implement a plan or strategy	Ensure development of Afghanistan's power sector
<p>Audit 13-08</p> <p><i>Taxes: Afghan Government Has Levied Nearly a Billion Dollars in Business Taxes on Contractors Supporting U.S. Government Efforts in Afghanistan</i></p> <p>May 14, 2013</p>	<p>To help ensure that contractors gain tax-exempt status and prevent inappropriate reimbursement of taxes, we recommend that the Department of State Office of Procurement Executive; U.S. Agency for International Development Office of Acquisition and Assistance; the Commander USACE; and the Commander CENTCOM Joint Theater Support Contracting Command:</p> <ul style="list-style-type: none"> <li>Develop procedures to help contractors obtain appropriate documentation of tax-exempt status with the Afghan government.</li> <li>Issue guidance and training to contracting officers on how to properly identify taxes in contracts and invoices.</li> <li>Ensure thorough guidance and training that contractors are reimbursed only for eligible tax payments.</li> </ul>	<p>USACE; CENTCOM</p> <p>USACE; CENTCOM</p> <p>USACE; CENTCOM</p>	<p>Closed-Implemented</p> <p>Closed-Implemented</p> <p>Closed-Implemented</p>	<p>Revenue generation/financial sector</p> <p>Revenue generation/financial sector</p> <p>Revenue generation/financial sector</p>	<p>Establish, improve, or follow existing procedures, policies, or other guidance</p> <p>Ensure and provide appropriate training</p> <p>Recover or ensure appropriate use of funds</p>	<p>Ensure accountability and oversight of contract funds</p> <p>Ensure accountability and oversight of contract funds</p> <p>Ensure accountability and oversight of contract funds</p>

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Audit 13-13  <i>Afghan Special Mission Wing: DOD Moving Forward with \$771.8 Million Purchase of Aircraft that the Afghans Cannot Operate and Maintain</i>  June 28, 2013	To justify DOD purchases of new aircraft for the Special Mission Wing, SIGAR recommends that the Under Secretary of Defense for Acquisition, Technology, and Logistics:					
	<ul style="list-style-type: none"> <li>Suspend all activity under the contracts awarded for the 48 new aircraft for the Special Mission Wing until the memorandum of understanding between Ministry of Interior and Ministry of Defense is completed and signed.</li> </ul>	Office of the Secretary of Defense	Closed-Not Implemented <sup>f</sup>	ANSF/security	Award a contract or modify contract language	Ensure accountability over equipment and other supplies provided to the ANSF
	<ul style="list-style-type: none"> <li>Provided the memorandum of understanding between the Ministry of Interior and Ministry of Defense is completed and signed, set clear personnel and maintenance and logistics support milestones for the Special Mission Wing and tie the acquisition and delivery of the new aircraft to successful completion of these milestones.</li> </ul>	Office of the Secretary of Defense	Open	ANSF/security	Establish, enhance, or implement performance indicators or targets	Ensure accountability over equipment and other supplies provided to the ANSF
	To improve Afghan sustainment of maintenance and logistics management for the Special Mission Wing as the U.S. departs, SIGAR recommends that Non-Standard Rotary Wing Aircraft and the Commander of the Office of the Deputy Commanding General, Special Operations Forces, jointly:					
	<ul style="list-style-type: none"> <li>Develop a plan for transferring maintenance and logistics management, including procurement of spare parts, to the Afghans. As part of the plan, develop appropriate performance metrics to measure contractor performance and appropriate milestones.</li> </ul>	CENTCOM <sup>g</sup>	Open	ANSF/security	Establish, improve, or implement a plan or strategy	Improve planning for and ensure the sustainability of reconstruction projects
	<ul style="list-style-type: none"> <li>Incorporate the performance metrics and milestones into a proposed statement of work for</li> </ul>	CENTCOM <sup>g</sup>	Open	ANSF/security	Establish, enhance, or	Improve planning for

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	the new maintenance and logistics contracting action.				implement performance indicators or targets	and ensure the sustainability of reconstruction projects
	To strengthen contractor performance on logistics, SIGAR recommends that the Commander of Army Contracting Command direct the Non-Standard Rotary Wing Aircraft Contracting Division to:					
	<ul style="list-style-type: none"> <li>Modify task orders 20 and 32 to incorporate performance metrics and appropriate quality assurance surveillance plans.</li> </ul>	Army Contracting Command	Closed-Implemented	ANSF/security	Establish, enhance, or implement performance indicators or targets	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Ensure that any new contract/task order contains these metrics and plans.</li> </ul>	Army Contracting Command	Open	ANSF/security	Establish, enhance, or implement performance indicators or targets	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Deploy contracting officer representatives to Afghanistan with the appropriate level of authority and the requisite experience to effectively oversee contractor support for the Special Mission Wing.</li> </ul>	Army Contracting Command	Closed-Implemented	ANSF/security	Define agency roles and responsibilities and ensure appropriate personnel	Ensure accountability and oversight of contract funds
<p>Inspection 13-09</p> <p><i>Sheberghan Teacher Training Facility: U.S. Army Corps of Engineers</i></p>	<p>To ensure that the Sheberghan teacher training facility is operated and maintained to meet the needs of the faculty and students, and to protect the U.S. government investment, we recommend that the Commanding General, USACE, direct the Commander,</p>					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Paid Contractors and Released Them from Contractual Obligations before Construction Was Completed and without Resolving Serious Health and Safety Hazards</i></p> <p>July 17, 2013</p>	<p>USACE-Afghanistan Engineer District-North, to:</p> <ul style="list-style-type: none"> <li>Determine, and report the following information to SIGAR within 90 days: (a) why USACE-Afghanistan Engineer District-North contractors, Mercury and Zafarkhaliq, were released from their contractual obligations despite poor performance; (b) why contract close out files stated that Mercury and Zafarkhaliq completed all work and all outstanding issues had been resolved despite unfinished construction and electrical problems that remain to this day; (c) why USACE-Afghanistan Engineer District-North released Mercury from any outstanding claims, remediation, and warranty items; and (d) the identity of the USACE contracting officer(s) involved in the decision to pay the contractor and release it of all contractual liability. After determining why the contractor was paid and released of all liability before completing the project, determine what disciplinary action is appropriate, if any, against the contracting officer(s) responsible for making the decision.</li> </ul>	USACE	Closed-Implemented	Education	Conduct or improve current assessments or reviews	Ensure facilities are safely constructed, completed, and used as intended
<p>Inspection 13-10</p> <p><i>Bathkhak School: Unauthorized Contract Design Changes and Poor Construction Could Compromise Structural Integrity</i></p> <p>July 24, 2013</p>	<p>To ensure that the Bathkhak school addition is adequately designed and constructed to meet the Afghan government's needs, and to protect the U.S. government's investment, we recommend that the Commander, U.S. Forces-Afghanistan, direct the appropriate U.S. Forces-Afghanistan units to take the following steps:</p> <ul style="list-style-type: none"> <li>Prior to turning over the facilities to the Afghans, perform an immediate physical inspection of the two new school buildings, including appropriate engineering tests and analyses, and determine whether to certify the structural integrity of the</li> </ul>	CENTCOM	Closed-Implemented	Education	Conduct or improve current assessments or reviews	Ensure facilities are safely constructed, completed, and used as

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	buildings.					intended
	<ul style="list-style-type: none"> <li>Require the contractor to correct any deficiencies or substandard work identified during the physical inspection and tests.</li> </ul>	CENTCOM	Closed-Implemented	Education	Address identified concerns regarding facility construction	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Review the product substitutions made, and, based on a price analysis, determine whether the changes warrant a reduction in the overall cost of the contract.</li> </ul>	CENTCOM	Closed-Implemented	Education	Conduct or improve current assessments or reviews	Ensure facilities are safely constructed, completed, and used as intended
	<ul style="list-style-type: none"> <li>Identify the contracting officer(s) responsible for initial oversight of the Bathkhak school construction activities and determine why (a) no oversight visits were made during the first 6 months of construction; (b) no contract modifications were made approving the contractor's substitution of building materials; and (c) no pricing determinations were made of the building materials substituted for those required in the contract. After making these determinations, decide what disciplinary action, if any, should be taken against the contracting officer(s) responsible for not properly overseeing construction activities.</li> </ul>	CENTCOM	Closed-Implemented	Education	Conduct or improve current assessments or reviews	Ensure facilities are safely constructed, completed, and used as intended

Audit 13-18

*Afghan National Security Forces: Additional Action*

To help ensure that the U.S. government is providing the appropriate number of facilities for the current and future ANSF, we recommend that the Deputy Commander, CSTC-A, in coordination with the

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Needed to Reduce Waste in \$4.7 Billion Worth of Planned and Ongoing Construction Projects</i></p> <p>September 13, 2013</p>	<p>Commander, ISAF Joint Command, immediately:</p> <ul style="list-style-type: none"> <li>Develop a plan that considers potential ANSF reductions to 228,500, and defer building permanent facilities, as appropriate, to eliminate future excess facility capacity.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or implement a plan or strategy	Improve planning for and ensure the sustainability of reconstruction projects
	<ul style="list-style-type: none"> <li>Determine the extent to which current facilities are being underutilized and how this excess capacity can be used to reduce the construction of new facilities and save reconstruction funds for other purposes.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Conduct or improve current assessments or reviews	Improve planning for and ensure the sustainability of reconstruction projects
	<p>To ensure that the U.S. government provides the necessary oversight and personnel for construction projects extending to 2015, we recommend that the Deputy Commander, CSTC-A, in coordination with the Commanding General and Chief of Engineers, USACE:</p> <ul style="list-style-type: none"> <li>Prepare a plan detailing specifics for security and oversight for construction projects continuing past 2014.</li> </ul>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or implement a plan or strategy	Ensure accountability and oversight of contract funds
<p>Audit 14-01-AR</p> <p><i>Afghan National Police Fuel Program: Concerted Efforts Needed to Strengthen Oversight of U.S. Funds</i></p> <p>October 2, 2013</p>	<p>To ensure the reasonableness of prices for Afghan National Police fuel, we recommend that the Commander of CENTCOM Joint Theater Support Contracting Command:</p> <ul style="list-style-type: none"> <li>Review and determine whether all vendor fuel prices since 2007, and related transportation costs and Afghan taxes, fees and duties, were allowable and seek recovery of any disallowed costs.</li> </ul>	CENTCOM	Open	ANSF/security	Recover or ensure appropriate use of funds	Ensure accountability over equipment and other supplies

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
						provided to the ANSF
	<ul style="list-style-type: none"> <li>Develop guidance that details the factors to be considered when not selecting the lowest-priced fuel vendors, and enforce CENTCOM Joint Theater Support Contracting Command's guidance requiring justification, in writing, for the selection of higher-priced vendors when lower-cost vendors are available.</li> </ul> <p>To improve oversight of U.S. funding for Afghan National Police fuel, we recommend that the Commander of CSTC-A:</p>	CENTCOM	Closed-Implemented	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability over equipment and other supplies provided to the ANSF
	<ul style="list-style-type: none"> <li>Obtain fuel consumption and storage capacity data for each of the 70 authorized ANP locations receiving fuel directly from vendors.</li> </ul>	CENTCOM	Open	ANSF/security	Conduct or improve current assessments or reviews	Ensure accountability over equipment and other supplies provided to the ANSF
	<ul style="list-style-type: none"> <li>Ensure that consumption data is used by Ministry of Interior to approve all fuel orders.</li> </ul>	CENTCOM	Open	ANSF/security	Establish, improve, or follow existing procedures, policies, or other guidance	Ensure accountability over equipment and other supplies provided to the ANSF
	<ul style="list-style-type: none"> <li>Review fuel ordering levels, consumption data, and storage capacity for each of the 70 Afghan National Police locations and determine whether other Afghan National Police locations are receiving fuel above their storage capacity. If fuel orders are above storage capacity, subsequent</li> </ul>	CENTCOM	Open	ANSF/security	Conduct or improve current assessments or reviews	Ensure accountability over equipment and other supplies provided to the

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	fuel orders for that location should be adjusted to not exceed storage capacity and excess fuel deliveries should be investigated.					ANSF
	To improve compliance with CSTC-A direct contribution standard operating procedures, we recommend that the Commander of CSTC-A: <ul style="list-style-type: none"> <li>Perform the required risk assessments and monitor the effectiveness of the new reconciliation, auditing, and reporting requirements and document these actions.</li> </ul>	CENTCOM	Open	ANSF/security	Conduct or improve current assessments or reviews	Strengthen contract compliance and internal controls
	To improve Afghan National Police fuel budget estimates for the current and future fiscal years, we recommend that the Commander of CSTC-A: <ul style="list-style-type: none"> <li>Reduce the fiscal year 2013 request to that required for 3 months—\$40.6 million—to correspond with the 12-month fiscal year fuel requirement for Afghan National Police, which ends September 30, 2013 and put the remaining \$94 million to better use within the Afghanistan Security Forces Fund.</li> <li>Obtain and use fuel consumption data from all Afghan National Police units as a basis to revise fuel budget estimates for fiscal years 2014 through 2018.</li> </ul>	CENTCOM	Open	ANSF/security	Recover or ensure appropriate use of funds	Ensure accountability over equipment and other supplies provided to the ANSF
Audit 14-03-AR <i>Afghan National Army:</i>	To ensure that CSTC-A orders vehicle spare parts based on accurate information and valid requirements, and to prevent the U.S. government					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Combined Security Transition Command-Afghanistan Lacks Key Information on Inventory in Stock and Requirements for Vehicle Spare Parts</i></p> <p>October 16, 2013</p>	<p>from purchasing unnecessary parts, we recommend that the Commanding General, CSTC-A Ministerial Advisory Group:</p> <ul style="list-style-type: none"> <li>Defer non-critical vehicle spare parts purchases until the Afghan National Army has conducted and verified the required inventories in accordance with the requirements set forth under Ministry of Defense Decree 4.0, including the accurate recording of Ministry of Defense Form 2s.</li> <li>Require the Afghan National Army to submit inventory reports to CSTC-A that correctly identify spare part demand and usage rates.</li> </ul>	<p>CENTCOM</p> <p>CENTCOM</p>	<p>Closed-Implemented</p> <p>Closed-Implemented</p>	<p>ANSF/security</p> <p>ANSF/security</p>	<p>Conduct or improve current assessments or reviews</p> <p>Establish or enhance reporting or reporting requirements</p>	<p>Ensure accountability over equipment and other supplies provided to the ANSF</p> <p>Ensure accountability over equipment and other supplies provided to the ANSF</p>
<p>Inspection 14-07-IP</p> <p><i>Justice Center in Parwan Courthouse: Poor Oversight Contributed to Failed Project</i></p> <p>October 25, 2013</p>	<p>To ensure that additional U.S. taxpayer dollars are not wasted, we recommend that the Commander, CENTCOM, and the U.S. Secretary of State:</p> <ul style="list-style-type: none"> <li>Identify the reasons for poor oversight of the Justice Center in Parwan courthouse construction contract and establish processes to ensure such problems do not reoccur.</li> </ul>	<p>CENTCOM</p>	<p>Closed-Implemented</p>	<p>Rule of law/ anti-corruption</p>	<p>Establish, improve, or follow existing procedures, policies, or other guidance</p>	<p>Ensure accountability and oversight of contract funds</p>
<p>Inspection 14-05-IP</p> <p><i>Archi District Police Headquarters: Extensive Mold, Lack of Running Water, and Inoperable</i></p>	<p>To ensure that the Archi District Police Headquarters facilities are properly maintained, and to help protect the U.S. government's investment in the facilities, we recommend that the Deputy Commanding Generals of North Atlantic Treaty Organization Training Mission-Afghanistan and CSTC-A, in coordination with the</p>					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Electrical Systems Show Facilities Are Not Being Sustained</i></p> <p>October 30, 2013</p>	<p>Minister of Interior:</p> <ul style="list-style-type: none"> <li>Determine why U.S. funds provided to the Ministry of Interior for operation and maintenance of Afghan National Police facilities since December 2012 have not been used to maintain the Archi District Police Headquarters and what corrective actions will be taken to ensure direct funds to the Ministry of Interior for operation and maintenance are used as intended, and report back to SIGAR within 90 days.</li> </ul>	CENTCOM; ISAF	Closed-Implemented	ANSF/security	Recover or ensure appropriate use of funds	Ensure facilities are safely constructed, completed, and used as intended
<p>Inspection 14-10-IP</p> <p><i>Walayatti Medical Clinic: Facility Was Not Constructed According to Design Specifications and Has Never Been Used</i></p> <p>October 30, 2013</p>	<p>To ensure that CERP construction projects are planned, designed, and completed in accordance with contract design standards and technical specification requirements, and to help protect the U.S. government's investment, we recommend that the Commanding General, U.S. Forces-Afghanistan:</p> <ul style="list-style-type: none"> <li>Take steps to assist the Afghan government in installing the equipment for this facility required under the CERP contract or suitable alternative equipment.</li> <li>Determine whether Walayatti medical clinic has been officially transferred to the Afghan Ministry of Public Health and, if not, take immediate action to do so.</li> </ul>	CENTCOM	Closed-Implemented	Health/safety	Address identified concerns regarding facility construction	Ensure the sustainability and oversight of Commander's Emergency Response Program projects
		CENTCOM	Closed-Implemented	Health/safety	Conduct or improve current assessments or reviews	Ensure the sustainability and oversight of Commander's Emergency Response Program

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<ul style="list-style-type: none"> <li>Work with Ministry of Public Health to take appropriate action to equip, staff, and sustain the medical clinic for the Walayatti village inhabitants.</li> </ul>	CENTCOM	Closed-Implemented	Health/safety	Define agency roles and responsibilities and ensure appropriate personnel	<p>projects</p> <p>Ensure the sustainability and oversight of Commander's Emergency Response Program projects</p>
<p>Financial Audit 13-07</p> <p><i>Department of Defense Program to Support the Afghan National Army's Technical Equipment Maintenance Program: Audit of Costs Incurred by Afghan Integrated Support Services</i></p> <p>December 2, 2013</p>	<p>Given the results of the audit, SIGAR recommends that the Contracting Officer:</p> <ul style="list-style-type: none"> <li>Determine the allowability of and recover, as appropriate, \$2,651,664 in questioned costs identified in the report.</li> <li>Advise Afghan Integrated Support Services to address the four internal control findings identified in the report.</li> <li>Advise Afghan Integrated Support Services to address the five compliance findings identified in the report.</li> </ul>	<p>Army Contracting Command</p> <p>Army Contracting Command</p> <p>Army Contracting Command</p>	<p>Closed-Implemented</p> <p>Closed-Implemented</p> <p>Closed-Implemented</p>	<p>ANSF/security</p> <p>ANSF/security</p> <p>ANSF/security</p>	<p>Recover or ensure appropriate use of funds</p> <p>Establish, improve, or follow existing procedures, policies, or other guidance</p> <p>Establish, improve, or follow existing procedures, policies, or other guidance</p>	<p>Ensure accountability and oversight of contract funds</p> <p>Strengthen contract compliance and internal controls</p> <p>Strengthen contract compliance and internal controls</p>
<p>Inspection 14-13-IP</p> <p><i>Forward Operating Base</i></p>	<p>We recommend that the Commanding General, USACE:</p> <ul style="list-style-type: none"> <li>Conduct an inquiry into the circumstances of the</li> </ul>	USACE	Closed-Not	Health/safety	Conduct or	Ensure

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<p><i>Sharana: Poor Planning and Construction Resulted in \$5.4 Million Spent for Inoperable Incinerators and Continued Use of Open-Air Burn Pits</i></p> <p>December 16, 2013</p>	<p>acceptance of the incinerator facility at Forward Operating Base Sharana and the payment of \$5.4 million to the contractor.</p>		Implemented <sup>b</sup>		improve current assessments or reviews	accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Based on the results of this inquiry, determine if any action should be taken against the contracting officer(s).</li> </ul>	USACE	Closed-Not Implemented <sup>b</sup>	Health/safety	Conduct or improve current assessments or reviews	Ensure accountability and oversight of contract funds
<p>Audit 14-30-AR</p> <p><i>Afghan National Security Forces: Despite Reported Successes, Concerns Remain about Literacy Program Results, Contract Oversight, Transition, and Sustainment</i></p> <p>January 28, 2014</p>	<p>To improve the usefulness of literacy training program reporting and measures of progress toward achieving overall program goals, we recommend that the Commander of the ISAF Joint Command, in conjunction with the CENTCOM Joint Theater Support Contracting Command:</p>					
	<ul style="list-style-type: none"> <li>Establish program goals that are reasonable given the timeframes involved and ensure that progress toward achieving these goals is measurable.</li> </ul>	ISAF	Closed-Implemented	ANSF/security; Education	Establish, enhance, or implement performance indicators or targets	Ensure reconstruction programs and projects meet objectives
	<ul style="list-style-type: none"> <li>Revise the acquisition approach to include requirements for (a) independent verification of students' language capabilities upon literacy course completion and (b) contractor reporting that enables the Ministry of Defense and Ministry of Interior to track literacy levels within the ANSF.</li> </ul>	ISAF	Open	ANSF/security; Education	Award a contract or modify contract language	Ensure reconstruction programs and projects meet objectives
	<p>To improve the oversight of the literacy training contracts, we recommend that the Commander of the ISAF Joint Command, in coordination with the CENTCOM Joint Theater Support Contracting Command:</p>					

Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
	<ul style="list-style-type: none"> <li>Limit, to the extent practicable, the number of classes offered at training locations that cannot be inspected by coalition forces or other quality assurance personnel, such as a quality assurance contractor.</li> </ul>	ISAF	Closed-Implemented	ANSF/security; Education	Ensure and provide appropriate training	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Enhance oversight of the new quality assurance contractor's performance by using coalition forces to conduct inspections at regional training centers and other locations.</li> </ul>	ISAF	Closed-Implemented	ANSF/security; Education	Conduct or improve current assessments or reviews	Ensure accountability and oversight of contract funds
	<ul style="list-style-type: none"> <li>Modify the contracts to better define requirements for classes, including minimum class size and minimum number of hours taught in each class.</li> </ul>	ISAF	Closed-Implemented	ANSF/security; Education	Award a contract or modify contract language	Ensure accountability and oversight of contract funds
	<p>To improve the likelihood of a successful transfer and sustainment of the literacy training program, we recommend that the Commander of the ISAF Joint Command, in coordination with the Ministries of Defense, Interior, and Education; the United Nations Educational, Scientific, and Cultural Organization; and Deutsche Gesellschaft für International Zusammenarbeit:</p>					
	<ul style="list-style-type: none"> <li>Develop and implement—by April 30, 2014—a formal transition and sustainment strategy for the literacy training program that (a) contains goals and milestones and metrics to measure program outcomes; (b) delineates the recent commitments and plans, such as the new train-the-trainer program, among all parties; and (c) includes milestones for Ministry of Defense and Ministry of Interior to implement improvements needed to provide required literacy training to ANSF recruits.</li> </ul>	ISAF	Closed-Implemented	ANSF/security; Education	Establish, improve, or implement a plan or strategy	Improve planning for and ensure the sustainability of reconstruction projects



Report Number, Title, and Issue Date	Recommendation Text	Component(s) or Command(s)	Status	Sector(s)	Recommended Action	Intended Outcome
<i>Sustaining Capability Assessment Efforts</i> February 5, 2014	<ul style="list-style-type: none"> <li>Develop and implement a formal, written plan for collecting, validating, analyzing, and reporting on ANSF capabilities that details how ISAF will (a) assess the ANSF's capability with fewer advisors to conduct the assessments and (b) mitigate the challenges associated with the ANSF reporting its own assessment results.</li> </ul>	ISAF	Closed-Implemented	ANSF/security	Establish, improve, or implement a plan or strategy	Improve capabilities and assessment reporting of the ANSF

Source: SIGAR analysis

Notes: <sup>a</sup> Recommendation considered closed but not implemented because DOD could not provide to SIGAR proof of implementation.

<sup>b</sup> Recommendation considered closed but not implemented because DOD did not concur with the recommendation and/or did not take steps to address it.

<sup>c</sup> Recommendation considered closed but not implemented because SIGAR determined not to pursue the recommendation to closure due to a decision to initiate new work on the recommendation topic.

<sup>d</sup> On October 1, 2012, the Air Force Center for Engineering and the Environment (AFCEE) merged with the Air Force Civil Engineer Support Agency and the Air Force Real Property Agency to form the Air Force Civil Engineer Center.

<sup>e</sup> Report is unclassified, but for official use only. As such, it is not publicly available on SIGAR's website.

<sup>f</sup> Recommendation considered closed but not implemented because DOD failed to implement in a timely manner and the recommendation was rendered moot.

<sup>g</sup> Recommendation categorized under CENTCOM because CENTCOM administratively handled recommendation follow-up activities.

<sup>h</sup> SIGAR issued this report on January 29, 2014, but issued revised recommendations on February 26, 2014, after receiving official comments from U.S. Forces-Afghanistan regarding the report.

## APPENDIX III - ADDITIONAL ANALYSIS OF RECOMMENDATIONS MADE TO THE DEPARTMENT OF DEFENSE

The following tables provide additional information regarding our analysis of recommendations made to the U.S. Department of Defense (DOD). Tables 5 and 6 list the number of recommendations made to DOD per recommended action and intended outcome, respectively. Tables 7, 8, and 9 list the number of recommendations per intended outcome category for those recommendations that were implemented by DOD, for those recommendations that were not implemented by DOD, and for those recommendations that remain open, respectively.

**Table 5 - All SIGAR Recommendations Made to DOD, by Recommended Action**

<b>Recommended Action</b>	<b>Number of Recommendations</b>	<b>Percent of Total Recommendations</b>
Conduct or improve current assessments or reviews	40	19.14%
Establish, improve, or follow existing procedures, policies, or other guidance	40	19.14%
Address identified concerns regarding facility construction	30	14.35%
Establish, improve, or implement a plan or strategy	28	13.40%
Recover or ensure appropriate use of funds	15	7.18%
Award a contract or modify contract language	13	6.22%
Define agency roles and responsibilities and ensure appropriate personnel	9	4.31%
Establish or improve a database or information system	8	3.83%
Address contract file and other documentation deficiencies	7	3.35%
Establish or enhance reporting or reporting requirements	7	3.35%
Ensure and provide appropriate training	6	2.87%
Establish, enhance, or implement performance indicators or targets	6	2.87%
<b>Totals</b>	<b>209</b>	<b>100.00%</b>

Source: SIGAR analysis

Note: Percentages are rounded.

**Table 6 - All SIGAR Recommendations Made to DOD, by Intended Outcome**

<b>Intended Outcome</b>	<b>Number of Recommendations</b>	<b>Percent of Total Recommendations</b>
Ensure accountability and oversight of contract funds	54	25.84%
Ensure facilities are safely constructed, completed, and used as intended	49	23.44%
Ensure accountability over equipment and other supplies provided to the Afghan National Security Forces (ANSF)	21	10.05%
Improve capabilities and assessment reporting of the ANSF	20	9.57%
Improve planning for and ensure the sustainability of reconstruction projects	18	8.61%
Ensure the sustainability and oversight of Commander's Emergency Response Program projects	15	7.18%
Strengthen contract compliance and internal controls	10	4.78%
Increase coordination and information sharing	8	3.83%
Ensure reconstruction programs and projects meet objectives	6	2.87%
Ensure development of Afghanistan's power sector	5	2.39%
Ensure the health and safety of personnel	3	1.44%
<b>Totals</b>	<b>209</b>	<b>100.00%</b>

Source: SIGAR analysis

Note: Percentages are rounded.

**Table 7 - Recommendations Implemented by DOD, by Intended Outcome**

<b>Intended Outcome</b>	<b>Number of Recommendations</b>	<b>Percent of All Implemented Recommendations</b>
Ensure accountability and oversight of contract funds	43	26.71%
Ensure facilities are safely constructed, completed, and used as intended	41	25.47%
Improve capabilities and assessment reporting of the ANSF	19	11.80%
Ensure the sustainability and oversight of Commander's Emergency Response Program projects	14	8.70%
Ensure accountability over equipment and other supplies provided to the ANSF	11	6.83%
Improve planning for and ensure the sustainability of reconstruction projects	11	6.83%
Strengthen contract compliance and internal controls	9	5.59%
Ensure reconstruction programs and projects meet objectives	4	2.48%
Ensure development of Afghanistan's power sector	3	1.86%
Ensure the health and safety of personnel	3	1.86%
Increase coordination and information sharing	3	1.86%
<b>Totals</b>	<b>161</b>	<b>100.00%</b>

Source: SIGAR analysis

Note: Percentages are rounded.

**Table 8 - Recommendations Not Implemented by DOD, by Intended Outcome**

<b>Intended Outcome</b>	<b>Number of Recommendations</b>	<b>Percent of All Not Implemented Recommendations</b>
Ensure accountability and oversight of contract funds	9	25.71%
Ensure facilities are safely constructed, completed, and used as intended	8	22.86%
Increase coordination and information sharing	5	14.29%
Improve planning for and ensure the sustainability of reconstruction projects	5	14.29%
Ensure accountability over equipment and other supplies provided to the ANSF	3	8.57%
Ensure development of Afghanistan's power sector	2	5.71%
Ensure reconstruction programs and projects meet objectives	1	2.86%
Ensure the sustainability and oversight of Commander's Emergency Response Program projects	1	2.86%
Improve capabilities and assessment reporting of the ANSF	1	2.86%
<b>Totals</b>	<b>35</b>	<b>100.00%</b>

Source: SIGAR analysis

Note: Percentages are rounded.

**Table 9 - Open Recommendations Made to DOD, by Intended Outcome**

<b>Intended Outcome</b>	<b>Number of Recommendations</b>	<b>Percent of All Open Recommendations</b>
Ensure accountability over equipment and other supplies provided to the ANSF	7	53.85%
Ensure accountability and oversight of contract funds	2	15.38%
Improve planning for and ensure the sustainability of reconstruction projects	2	15.38%
Ensure reconstruction programs and projects meet objectives	1	7.69%
Strengthen contract compliance and internal controls	1	7.69%
<b>Totals</b>	<b>13</b>	<b>100.00%</b>

Source: SIGAR analysis

Note: Percentages are rounded.

## APPENDIX IV - ACKNOWLEDGMENTS

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## SIGAR's Mission

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:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

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