

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 16-15 Audit Report

Afghan National Engineer Brigade: Despite U.S. Training Efforts, the Brigade is Incapable of Operating Independently



JANUARY
2016

SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

To improve the Afghan National Army's (ANA) effectiveness, U.S. Forces–Afghanistan (USFOR-A) determined that the ANA should have a National Engineer Brigade (NEB) equipped with engineering equipment and vehicles. As a result, the NEB was established in December 2013 and envisioned as the ANA's natural disaster emergency response unit with the capability to, among other things, build bridges and dig freshwater wells. As of November 2014, the NEB consisted of about 950 ANA soldiers.

USFOR-A had responsibility for training the NEB, while the Combined Security Transition Command–Afghanistan (CSTC-A) had responsibility for ordering the brigade's equipment and vehicles. In addition, U.S. sub-commands, including Joint Task Force (JTF) Trailblazer, JTF Sapper, Naval Mobile Construction Battalion (NMCB) 25, and NMCB 28, trained the NEB in such areas as plumbing, electrical work, carpentry, masonry, and the operation of heavy equipment. Plans called for the NEB to receive at least \$29 million in engineering equipment and vehicles. USFOR-A's original goal was to establish a "fully capable" NEB for the ANA by October 1, 2014. However, in May 2014, USFOR-A lowered its goal to that of establishing only a "partially capable" NEB by December 31, 2014.

The objectives of this audit were to assess the extent to which USFOR-A achieved its goal of training the NEB to a "partially capable" level by December 31, 2014, and to identify any challenges that USFOR-A faced in achieving that goal.

SIGAR is not making any recommendations in this report.

January 2016

Afghan National Engineer Brigade: Despite U.S. Training Efforts, the Brigade is Incapable of Operating Independently

SIGAR 16-15 AUDIT REPORT

WHAT SIGAR FOUND

USFOR-A was unable to achieve its goal of training the ANA's NEB to a "partially capable" level by December 31, 2014. The inability to achieve this goal was largely due to delays in basic soldier training and providing engineer equipment needed for training.

To track the training progress, USFOR-A rated the NEB's capability on a monthly basis. USFOR-A assessments for the period April 2014 through October 2014 showed that the NEB was rated overall as "developing," the second lowest of five possible ratings, in each of the monthly rating periods during that 7-month period. In its explanation for the October 2014 "developing" rating, USFOR-A noted that the NEB was "reactionary and unable to forecast requirements 72 hours before execution." The explanation also noted the NEB lacked initiative and only planned when USFOR-A advisors urged them to do so. Most significantly, the explanation noted that the NEB was not capable of carrying out its mission.

Although USFOR-A had developed a detailed training plan for the NEB, delays in basic training, which is required before soldiers are selected for the engineer school, delayed the start of engineer training by about 45 days. Many of the same issues that delayed basic training—army staff on leave for holidays, political events, low literacy levels, and security concerns—also delayed NEB training. In addition, a Joint Task Force Trailblazer official told us that training was delayed because the ANA did not know who would be reporting for duty on any given day.

Delays in receiving engineering equipment also hindered training efforts. Much of the NEB's heavy engineering equipment was not available until August 2014. Adding to the problem, the NEB had only one of its authorized 30-ton cranes and none of its tractor trucks delivered by October 2014. Further, a Joint Task Force Trailblazer official told us that the Afghan Central Supply Depot could not account for all of the NEB's equipment, and some of the equipment was assigned to other areas of the ANA.

In April 2015, we followed up with CSTC-A to determine what progress the NEB had made in developing its capabilities. In March and April 2015, the NEB participated in its first engineer mission using bulldozers to clear roadways in Helmand province. However, due to missing equipment, the NEB still lacked the capability to provide natural disaster relief. According to CSTC-A, the NEB had not been supplied with the required equipment—including hauling, heavy transport, and well drilling equipment—to increase its capabilities.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

January 22, 2016

The Honorable Ashton B. Carter
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

Major General Gordon (Skip) B. Davis, Jr.
Commanding General, Combined Security Transition
Command–Afghanistan

This report discusses the results of SIGAR’s audit of U.S. Forces–Afghanistan’s (USFOR-A) efforts to train and equip the Afghan National Engineer Brigade to a “partially capable” level by December 31, 2014. We found that USFOR-A did not achieve that goal. Delays by the Afghan National Army in sending soldiers for engineer training and in providing engineering equipment required for training played a significant part in USFOR-A’s inability to achieve that goal. This report does not include any recommendations.

We received technical comments on a draft of this report from the Office of the Under Secretary of Defense for Policy and USFOR-A, which we incorporated as appropriate.

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

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

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ABBREVIATIONS

ANA	Afghan National Army
ANDSF	Afghan National Defense and Security Forces
CSTC-A	Combined Security Transition Command–Afghanistan
DOD	Department of Defense
JTF	Joint Task Force
NEB	National Engineer Brigade
NMCB	Naval Mobile Construction Battalion
USFOR-A	U.S. Forces–Afghanistan

As of March 31, 2015, Congress had appropriated almost \$65.2 billion to help equip, train, and sustain the Afghan National Defense and Security Forces (ANDSF), which consists of the Afghan National Army (ANA) and the Afghan National Police.¹ To help improve the ANA's effectiveness, the National Engineer Brigade (NEB) was established in December 2013 to provide national-level construction engineering efforts, including responding to natural disaster emergencies, building bridges, digging freshwater wells, and providing construction support to the ANA. The Combined Security Transition Command–Afghanistan (CSTC-A) spent at least \$29 million in equipment and vehicles for the NEB. This occurred at the same time that the ANA was establishing six separate engineering battalions under the command of the ANA Corps.

CSTC-A was responsible for purchasing equipment based on the requirements set by the ANA in its *tashkil*.² Most of the training to operate and maintain engineering equipment and vehicles was done by U.S. Forces–Afghanistan (USFOR-A) subordinates, including Joint Task Force (JTF) Trailblazer, JTF Sapper, Naval Mobile Construction Battalion (NMCB) 25, and NMCB 28. The initial goal of this effort was to train the NEB to a “fully capable” level by October 1, 2014.³ However, in May 2014, USFOR-A lowered this goal and instead sought to establish a “partially capable” NEB by December 31, 2014.

The objectives of this audit were to assess the extent to which USFOR-A achieved its goal of training the NEB to a “partially capable” level by December 31, 2014, and to identify any challenges that USFOR-A faced in achieving that goal. To accomplish these objectives, we reviewed relevant documents and data identifying CSTC-A as the provider of engineering equipment, vehicles, and spare parts. We also interviewed officials from USFOR-A, CSTC-A, JTF Trailblazer, JTF Sapper, NMCB 25, and NMCB 28.

We conducted our audit work in Kabul, Afghanistan, and in Washington, D.C., from November 2013 through January 2016, in accordance with generally accepted government auditing standards. Appendix I contains a more detailed discussion of our scope and methodology.

BACKGROUND

The NEB is part of the ANA, and all ANA soldiers attend initial training where they receive basic weapons, tactics, and communications training. Upon graduation, some soldiers are selected to attend the ANA Engineer School, located in Mazar-e-Sharif, where they receive specialized engineer training. This training provides basic information on military engineering, such as mobility, countermobility, and survivability operations, as well as the operation and maintenance of a variety of engineering equipment, including hydraulic excavators, wheel loaders, and bulldozers.

As of September 2014, according to a JTF Trailblazer official, the NEB consisted of about 950 ANA soldiers. This official noted that NEB personnel were divided among four units: (1) Headquarters–staffing, field surveying, and design; (2) General Support–equipment maintenance and repair, and material sourcing and distribution; (3) Construction–general project construction; and (4) Specialty–bridges and water supply, with the additional capabilities of emergency response and elections support. However, the JTF Trailblazer official told us that, due to the ANA's poor recordkeeping, they did not know the number of NEB personnel in each of the four units.

¹ The source for these funds was the Afghanistan Security Forces Fund.

² The *tashkil* is a document that prescribes the standard equipment of the ANA unit for combat or service under normal operating conditions.

³ U.S. and coalition forces, such as Turkish and Bulgarian personnel, worked together within NMCB 25 and NMCB 28 on training activities.

USFOR-A had responsibility for planning and implementing efforts to train the NEB, and CSTC-A had responsibility for ordering the brigade's engineering equipment and vehicles. In addition, U.S. sub-commands, including JTF Trailblazer, JTF Sapper, NMCB 25, and NMCB 28, had responsibility for training the NEB in such areas as plumbing, electrical work, carpentry, masonry, and the operation of heavy equipment. NMCB 25's training included exercises in the placement of a portable pre-fabricated truss bridge.⁴ Photo 1 shows an NEB bridge training exercise. JTF Trailblazer led the assistance effort at NEB headquarters, focusing on leadership training and developing a network of coalition advisors to provide additional input into NEB operations.

Photo 1 - NEB Portable Bridge Training Exercise



Source: NMCB 25, November 20, 2014

Raytheon and Govsource, Inc., U.S. contractors, provided ANA training, which also included some NEB training. NMCB 28 was responsible for overseeing training the contractors provided to the NEB, which consisted of specialty driver training and construction equipment operations, both in a classroom setting and hands-on equipment training. Heavy equipment training also was provided, including an introduction to equipment operation and preventative maintenance checks and services.

DUE TO DELAYS IN TRAINING AND IN OBTAINING EQUIPMENT NECESSARY FOR TRAINING, THE NEB DID NOT ACHIEVE A “PARTIALLY CAPABLE” LEVEL BY DECEMBER 2014

When the NEB was created in December 2013, USFOR-A established a goal for the brigade to be “fully capable” by October 2014. In May 2014, 6 months after the NEB was established, USFOR-A downgraded the goal for the NEB to be “partially capable” by December 31, 2014. However, that goal was not achieved. Following the departure of U.S. advisors to the NEB at the end of December 2014, USFOR-A lost its ability to assess the NEB. Although CSTC-A reported in April 2015 some progress on the part of the NEB, it noted that the brigade still lacked key capabilities, including disaster relief, due to missing equipment.

To track the training progress, USFOR-A rated the NEB's capability on a monthly basis using the ANA Assessment and Rating Definition Level Matrix system.⁵ This measurement tool consisted of five possible ratings: fully capable, capable, partially capable, developing, and established. USFOR-A used these ratings to assess the NEB in four readiness categories: (1) Combined Arms Operation,⁶ (2) Command and Control,⁷

⁴ This portable pre-fabricated truss bridge, manufactured by Mabey Johnson, is designed for use by military engineering units to upgrade routes for heavier traffic, replace civilian bridges damaged by enemy action or floods, replace assault and general support bridges, and provide a long-span floating bridge capability.

⁵ Appendix II presents a detailed explanation of the rating system.

⁶ This is an approach that allows the military to respond quickly and conduct operations to accomplish the mission.

⁷ This is the exercise of authority and direction by a properly designated commanding officer over assigned and attached forces in the accomplishment of the mission.

(3) Sustainment, and (4) Training. USFOR-A also used the matrix system to assess the NEB in a fifth category—Leadership—using four possible ratings: very positive, positive, neutral, and negative. When combining the five categories, the system provides an overall readiness rating.

USFOR-A’s initial goal was for the NEB to achieve a “fully capable” rating, which meant that the NEB would be capable of fully supporting the ANA’s construction engineering efforts and be capable of planning, forecasting, and prioritizing future construction requirements independently. When USFOR-A lowered the goal to only a “partially capable” rating, it also reduced the level of training required. For example, “partially capable” required NEB headquarters personnel to be trained sufficiently in operation and management that they could provide training to the NEB staff on project planning and execution, maintenance and repair of engineering equipment, and survey and design methods. A U.S. advisor told us that the classroom and hands-on training they provided to the Afghan leadership was, in their opinion, sufficient for leadership to provide training to subordinates within the NEB. Table 1 shows USFOR-A’s assessments of the NEB for April through October 2014, and that the NEB overall was rated as “developing” in all seven rating periods, which is the second-lowest rating possible.⁸

Table 1 - USFOR-A’s Assessment of the NEB for April through October 2014

	April 2014	May 2014	June 2014	July 2014	August 2014	September 2014	October 2014
Overall							
Combined Arms Operation							
Command & Control							
Sustainment							
Training							
Leadership	/	/	/	+	+	+	+

Fully Capable	Capable	Partially Capable	Developing	Established
Very Positive ++	Positive +	Neutral /	Negative -	

Source: NMCB 25 and 28

As Table 1 shows, the NEB made some progress in developing its capabilities from April through October 2014. For example, the sustainment and training categories show back-to-back ratings of “partially capable” for September and October 2014. Further, the leadership category shows a “positive” rating 4 months in a row, starting in July 2014. However, the NEB was rated as “developing,” which is the second-lowest possible rating. In its explanation for this rating, USFOR-A noted that the NEB was “reactionary and unable to forecast requirements 72 hours before execution.” The explanation also noted that the NEB lacked initiative and only planned when urged to do so by external advisors, on whom they relied for direction. Most significantly, however, the explanation noted the “NEB cannot provide the Afghan government with a national engineer capability.” The following are some written comments for each category from the October 2014 rating assessment:

⁸ As described in Appendix II, USFOR-A defines the “developing” rating as “(1) unit is untrained or in training for combined arms and command and control; (2) incompetent/toxic leader, corrupt or disloyalty, lacking in basic leadership potential, needs to be replaced immediately; (3) cannot sustain itself or has significant accountability issues, cannot function without coalition forces sustainment support; and (4) requires significant coalition forces training to establish a training program, has no literacy program, and needs coalition in the lead on all aspects of construction.”

- **Combined Arms Operation—Developing:** “The NEB does not have established systems that will enable them to be a theater asset. ... MOD [Ministry of Defense] has not given the NEB specific guidance on how they will be employed across the country if the NEB were needed.”
- **Command and Control—Developing:** “The NEB has a lack of understanding of the operations process. ... All levels of leadership are very reactionary and cannot project requirements.”
- **Sustainment—Partially Capable:** “The NEB has a very underdeveloped sustainment system and lacks trust in their systems. ... Fuel shortages are a persistent problem.”
- **Training—Partially Capable:** “The NEB has a lack of training management and struggles to develop a training plan and lets emergent issues overshadow training importance. They lack the ability to forecast resources (fuel and land) to enable training.”
- **Leadership—Positive:** “Individually the leaders are very experienced and have a positive personality but lack initiative. The NEB is not a cohesive unit.”

Delays in Training Hindered U.S. Efforts to Develop a “Partially Capable” NEB

In order to join the NEB, ANA soldiers must first complete basic training. However, basic training was delayed due to holidays, political events, low literacy levels, and security concerns, which were beyond USFOR-A’s control. Although USFOR-A had 1 year, from December 2013 to December 2014, to train the NEB, NMCB 28 officials told us that the delays with basic training delayed the start of engineer training by about 45 days, to February 2014. A JTF Trailblazer official also said that the slow start to the NEB’s training is what led USFOR-A, in May 2014, to downgrade the overall training goal from “fully capable” to “partially capable.”

A JTF Trailblazer official told us that many of the same problems commonly encountered in basic training for ANA soldiers were experienced with training NEB personnel. For example, this official stated that literacy and language barriers were a challenge to training NEB personnel. The problem of low literacy rates among Afghan soldiers is not new. In January 2014, we reported on the International Security Assistance Force’s literacy training program for the ANDSF.⁹

Attendance at training was another problem. JTF Trailblazer officials noted that the ANA does not have a “leave system” like the U.S. military, and, as a result, senior NEB officials were unsure of who would show up for duty on any given day. The officials said that the inability to know in advance who would be reporting for duty negatively impacted training. JTF Trailblazer officials also noted, but did not have specific numbers, that the NEB experienced a high turnover rate.

JTF Trailblazer officials told us that when the overall training goal was changed from “fully capable” to “partially capable,” the intention was to train NEB headquarters personnel to be trainers who could help build the NEB’s capacity. These officials expected that the NEB’s leadership would be able to provide equipment and maintenance training to their staff by the time the U.S. combat mission ended in December 2014. However, due to the reduced amount of time available for training to operate and maintain engineering equipment and vehicles, and the lack of equipment necessary for training, JTF Trailblazer officials stated that NEB personnel had not received the level of training needed to ensure that they were proficient at operating and maintaining engineering equipment.

Delays in Receiving Engineering Equipment Further Hindered U.S. Efforts to Train the NEB

Although the NEB was established in December 2013, much of its engineering equipment was not available for training purposes as of August 2014. An interim plan was for the NEB to train on engineering equipment at the

⁹ See SIGAR 14-30-AR, *Afghan National Security Forces: Despite Reported Successes, Concerns Remain about Literacy Training Program Results, Contract Oversight, Transition, and Sustainment*, January 28, 2014.

Consolidated Fielding Center until dedicated equipment for its engineer training arrived. However, according to a JTF Trailblazer official, that did not occur because the equipment at the center was being used to train engineering battalions under the command of the ANA Corps. Because of the delay in receiving engineering equipment and the lack of interim training, the officials stated that NEB personnel did not receive the training necessary to reach a “capable” or “partially capable” rating.

CSTC-A purchased at least \$29 million in heavy engineering equipment and vehicles, including bulldozers, cranes, and tractors for the NEB. USFOR-A’s October 2014 rating of the NEB noted that the NEB still had not received some of its equipment.¹⁰ For example, the NEB only had 1 of its authorized 30-ton cranes and none of its authorized M916 tractor trucks. In addition, although the NEB has a specialty unit for bridges and water supply, as of October 2014, the brigade only had half of its authorized bridges and none of its authorized reverse osmosis water purification systems—items essential to performing required tasks. Furthermore, the NEB did not have a well-drilling system for its water supply battalion, which, according to NMCB 25 personnel, was due to an ANA decision to not order one. During our June 2014 site visit to Camp Ghazi, NMCB 25 personnel told us they were planning to train the NEB on well-drilling skills by having them watch U.S. Navy personnel drill a well. In an April 2015 update, CSTC-A stated that the NEB was still missing much of the required equipment.

According to a CSTC-A official, as of August 2014, the Afghan Central Supply Depot had received about 1,400 of the ANA’s required 1,783 pieces of engineering equipment and vehicles. This depot, which is controlled and managed by the ANA, is where the ANA receives U.S.-purchased equipment that is transferred to the Afghan government. However, a JTF Trailblazer official did not know the various types of engineering equipment the Central Supply Depot had received for the NEB, due to ANA accountability issues at the Central Supply Depot. The May 2015 ANA *tashkil* called for only the NEB and the six established ANA engineering battalions to receive engineering equipment and vehicles. However, according to JTF Trailblazer officials, the ANA subsequently created an additional engineering battalion for the 111th Capital Division in Kabul and began assigning NEB designated equipment to it.

According to a USFOR-A official, efforts to develop the capabilities of ANA personnel to manage the Central Supply Depot were hindered by a lack of basic education and skills among ANA personnel and frequent turnover of Afghan staff. Further, the Central Supply Depot maintains electronic and paper inventory records, which, according to CSTC-A officials, would be difficult to reconcile to determine the type and quantity of equipment at the depot. We considered conducting an inventory test of the NEB’s engineering equipment at the Central Supply Depot, but CSTC-A officials told us that it would be futile to conduct such a test due to poor inventory records.¹¹

USFOR-A’s rating assessment for October 2014 stated that NEB leadership did not emphasize equipment maintenance, there was not enough equipment for maintenance training, and the NEB had not established a maintenance program. The assessment also noted that the NEB did not have confidence in the ANA’s ordering process for spare parts, claiming it was slow and cumbersome.

¹⁰ According to CSTC-A, *tashkil* information for the brigade is classified; therefore, we could not disclose the authorized number for specific types of equipment.

¹¹ Issues of accountability and distribution of equipment at the Central Supply Depot are not new. Previously, we reported that improvements were needed in the controls to account for weapons provided to the ANDSF. For example, in a July 2014 report, we found that 551 weapons documented on inventory records did not match a physical inventory count (see SIGAR 14-84-AR, *Afghan National Security Forces: Actions Needed to Improve Weapons Accountability*, July 18, 2014). ANDSF recordkeeping and inventory processes have been so poor that, in many cases, we were not able to conduct basic inventory testing at the four facilities visited. In another example, in October 2013, we reported on the procurement of vehicle spare parts for the ANA (see SIGAR 14-3-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). We found that there was no record of spare parts at the Central Supply Depot, and, as a result, CSTC-A was ordering spare parts without knowledge of what parts the ANA already had in stock. Although most vehicle spare parts were relatively inexpensive, altogether about \$370 million was spent from 2004 through 2013, and there was no accountability for most of the parts.

In April 2015, we followed up with CSTC-A to determine what progress the NEB had made in developing its capabilities since December 31, 2014. We learned that CSTC-A had provided two advisors to oversee and assist the NEB with its training efforts in 2015. Among other things, the advisors helped the NEB develop a 2015 training plan, which included training on heavy equipment, bridge construction, and potential responses to natural disasters. In March and April 2015, the NEB participated in its first engineer mission using bulldozers in southwest Afghanistan. However, according to CSTC-A, the NEB still lacked the capability to provide natural disaster relief due to missing equipment. CSTC-A also noted that the NEB had not been supplied with the equipment necessary to increase its capabilities, including hauling and well-drilling equipment. According to the Department of Defense (DOD), beginning in June 2015, CSTC-A provided three advisors to the NEB. The advisors will remain with the brigade through at least December 2015. In technical comments on a draft of this report, DOD added that from June 2015 to September 2015, the NEB, with support from the Afghan Ministry of Public Works, completed 59 kilometers of road reconstruction in Logar province. In August 2015, the NEB independently planned and executed a bridge training exercise.

CONCLUSION

USFOR-A did not achieve its goal of training the NEB to a “partially capable” level by the end of December 2014, due to delays in NEB training and equipment distribution by the ANA, which were beyond USFOR-A’s control. Although there was some limited progress by the NEB in several of USFOR-A’s five rated categories, training fell short of producing a national engineering capability for the ANA. Knowing the challenges experienced with training ANA soldiers in the past, such as low literacy levels and soldiers not reporting for work, USFOR-A may have been overly optimistic in believing that the NEB could achieve a “partially capable” level in 8 months, let alone a “fully capable” level within 10 months. However, even if the NEB had attained a “partially capable” level, by definition, the brigade would not have been able to operate independently. The U.S. advisors ended their training mission for the NEB in December 2014. Although CSTC-A provided three U.S. advisors to continue assisting with NEB training through the end of 2015, it is unlikely that the brigade will be capable of fully supporting the ANA’s engineering needs in the near-term.

AGENCY COMMENTS

We provided a draft of this report to DOD for review and comment. The Office of the Under Secretary for Defense for Policy and USFOR-A provided technical comments, which we incorporated as appropriate. Because there were no recommendations, the department declined to provide formal comments on the draft report.

APPENDIX I - SCOPE AND METHODOLOGY

This audit focused on U.S. training and development of the Afghan National Army's (ANA) National Engineer Brigade (NEB), which was established in December 2013. The objectives of this audit were to assess the extent to which U.S. Forces–Afghanistan (USFOR-A) achieved its goal of training the NEB to a “partially capable” level by December 31, 2014, and to identify any challenges that USFOR-A faced in achieving that goal.

To accomplish our objectives, we met with officials from USFOR-A, Combined Security Transition Command–Afghanistan (CSTC-A) Special Assistance Office, Joint Task Force (JTF) Trailblazer, JTF Sapper, Naval Mobile Construction Battalion (NMCB) 25, and NMCB 28. We also reviewed relevant documents and analyzed CSTC-A contracts to provide engineering equipment, vehicles, and spare parts to the ANA. In addition, we visited the Consolidated Fielding Center in Kabul on June 3, 2014, where we observed ANA engineering staff and equipment, and met with U.S. advisors overseeing activities at the center.

To evaluate USFOR-A's effectiveness in training the NEB, we reviewed a May 2014 quality assurance report and U.S. advisor training assessments. To determine the extent to which the NEB could operate and maintain its equipment, we interviewed USFOR-A officials regarding the level of training they provided on the equipment. In addition, we reviewed the ANA's *tashkil* to identify the types of engineering equipment and vehicles that CSTC-A would need to purchase for the NEB.¹² Because the information is classified, we were unable to report publicly on the authorized number of individual pieces of equipment and vehicles. We also reviewed prior SIGAR audits on U.S. efforts to train and equip the ANA.¹³

We did not use or rely on computer-processed data for the purpose of our audit objectives and, therefore, did not assess its reliability. With respect to assessing internal controls, we analyzed agency internal control processes, including processes to request, acquire, and provide engineering equipment for the NEB.

We conducted our audit work in Kabul, Afghanistan, and Washington, D.C., from November 2013 through January 2016, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. SIGAR performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

¹² The *tashkil* is the Afghan government's official list of requirements for the Afghan National Defense and Security Forces.

¹³ See SIGAR 14-84-AR, *Afghan National Security Forces: Actions Needed to Improve Weapons Accountability*, July 18, 2014; SIGAR 14-30-AR, *Afghan National Security Forces: Despite Reported Successes, Concerns Remain about Literacy Training Program Results, Contract Oversight, Transition, and Sustainment*, January 28, 2014; and SIGAR 14-3-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.

APPENDIX II - AFGHAN NATIONAL ARMY ASSESSMENT AND RATING DEFINITION LEVEL MATRIX SYSTEM

U.S. Forces–Afghanistan rated the National Engineer Brigade’s capability on a monthly basis using the Afghan National Army Assessment and Rating Definition Level Matrix system. This measurement tool consists of five possible ratings: fully capable, capable, partially capable, developing, and established. The following is a description of each rating, as defined in the matrix.

FULLY CAPABLE

The fully capable rating is defined as:

- can fully support the Corps’ operations construction engineer effort; capable of planning, forecasting, and prioritizing future Corps construction requirements;
- can establish and maintain situational awareness/battle tracking; coordinates with other enabler assets; staff is capable of managing multiple projects simultaneously;
- competent leadership, loyal to the Afghan government; enforces standards; and instills the will to fight;
- can sustain itself in combat for 72 hours; maintain accountability of equipment; schedule and perform maintenance for engineer equipment/vehicles; capable of planning, forecasting, and requesting construction materials independently, and
- can independently plan, schedule, resource, and execute construction missions.

CAPABLE

The capable rating is defined as:

- has minor trouble in supporting the Corps’ operations with construction engineer effort; can plan and forecast construction, needs help prioritizing;
- can perform command and control with minimal coalition forces assistance; staff can manage one project independently;
- capable leader, but lacking in experience; still requires coalition forces assistance with some core functions of leadership;
- can sustain itself in combat for 48 hours; establish a basic maintenance program; needs coalition assistance forecasting construction material usage; can request independently; and
- can plan, forecast, and schedule training; needs assistance planning, scheduling, and resourcing construction; and can execute independently.

PARTIALLY CAPABLE

The partially capable rating is defined as:

- limited construction engineer capability in planning and support of Corps operations; capable of planning construction, cannot forecast or prioritize;
- incompetent/marginally capable/disruptive leader; corrupt or of questionable loyalty; lacking in basic leadership potential;
- requires significant coalition forces assistance/guidance to devise and conduct training; lacks initiative to develop basic engineer training; needs coalition support for all aspects of construction; and

- can perform command and control function marginally; lacks ability to establish or maintain command and control consistently; can perform command and control only with coalition force assistance; and staff needs coalition assistance with project management.

DEVELOPING

Developing rating is defined as:

- unit is untrained or in training for combined arms and command and control;
- incompetent/toxic leader; corrupt or disloyal; lacking in basic leadership potential; needs to be replaced immediately;
- cannot sustain itself or has significant accountability issues; cannot function without coalition forces sustainment support; and
- requires significant coalition forces training to establish a training program; has no literacy program; and needs coalition in the lead on all aspects of construction.

ESTABLISHED

Established rating is defined as:

- unit has been created and is conducting initial fielding/training.

APPENDIX III - ACKNOWLEDGMENTS

Daniel Chen, Senior Program Manager

Daniel Domke, Auditor-in-Charge

JaNelle Thompson, Auditor

This performance audit was conducted
under project code SIGAR-090A.

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.

Obtaining Copies of SIGAR Reports and Testimonies

To obtain copies of SIGAR documents at no cost, go to SIGAR's Web site (www.sigar.mil). SIGAR posts all publically released reports, testimonies, and correspondence on its Web site.

To Report Fraud, Waste, and Abuse in Afghanistan Reconstruction Programs

To help prevent fraud, waste, and abuse by reporting allegations of fraud, waste, abuse, mismanagement, and reprisal, contact SIGAR's hotline:

- Web: www.sigar.mil/fraud
- Email: sigar.pentagon.inv.mbx.hotline@mail.mil
- Phone Afghanistan: +93 (0) 700-10-7300
- Phone DSN Afghanistan: 318-237-3912 ext. 7303
- Phone International: +1-866-329-8893
- Phone DSN International: 312-664-0378
- U.S. fax: +1-703-601-4065

Public Affairs

Public Affairs Officer

- Phone: 703-545-5974
- Email: sigar.pentagon.ccr.mbx.public-affairs@mail.mil
- Mail: SIGAR Public Affairs
2530 Crystal Drive
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