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U.S. Secretary of State John Kerry and President Hamid Karzai speak at an outdoor news conference in Kabul on October 12, 2013, as U.S.-Afghan discussions continue on a new Bilateral Security Agreement. (State photo)

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SIGAR's enabling legislation requires it to keep the Secretary of State and the Secretary of Defense fully informed about problems relating to the administration of reconstruction programs, and to submit a report to Congress on SIGAR's oversight work and on the status of the U.S. reconstruction effort no later than 30 days after the end of each fiscal quarter. Each quarter, SIGAR requests updates from other agencies on completed and ongoing oversight activities. This section contains these updates.

The descriptions appear as submitted, with minor changes to maintain consistency with other sections of this report: acronyms and abbreviations in place of full names; standardized capitalization, hyphenation, punctuation, and preferred spellings; and third-person instead of first-person construction.

These agencies perform oversight activities in Afghanistan and provide results to SIGAR:

- Department of Defense Office of Inspector General (DOD OIG)
- Department of State Office of Inspector General (State OIG)
- Government Accountability Office (GAO)
- U.S. Army Audit Agency (USAAA)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

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TABLE 4.1

RECENTLY COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2013			
Agency	Report Number	Date Issued	Project Title
DOD OIG	DODIG-2013-129	9/20/2013	Planning for the Effective Development and Transition of Critical ANSF Enablers to Post-2014 Capabilities Part I - Afghan National Army Enabler Description
DOD OIG	DODIG-2013-123	8/30/2013	Army Needs To Improve Mi-17 Overhaul Management and Contract Administration
DOD OIG	DODIG-2013-099	7/18/2013	Compliance with Electrical and Fire Protection Standards of U.S. Controlled and Occupied Facilities in Afghanistan
State OIG	AUD/MERO-13-37	9/2013	Audit of the Bureau of International Narcotics and Law Enforcement Affairs' Corrections System Support Program in Afghanistan
USAID OIG	F-306-13-001-P	9/25/2013	Audit of USAID/Afghanistan's Kandahar Helmand Power Project
USAID OIG	F-306-13-002-P	8/31/2013	Audit of USAID/Afghanistan's Use of Third Country National (TCN) Employees

Sources: DOD OIG, response to SIGAR data call, 9/19/2013; State OIG, response to SIGAR data call, 9/5/2013; GAO, response to SIGAR data call, 9/18/2013; USAAA, response to SIGAR data call 9/23/2013; USAID OIG, response to SIGAR data call, 9/18/2013.

COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 lists the six oversight projects related to reconstruction that participating agencies reported as completed this quarter.

U.S. Department of Defense Office of Inspector General

During this quarter, DOD OIG issued three reports related to Afghanistan reconstruction.

Planning for the Effective Development and Transition of Critical ANSF Enablers to Post-2014 Capabilities Part I - Afghan National Army Enabler Description

(Report No. DODIG-2013-129, Issued September 20, 2013)

This report is classified.

Army Needs To Improve Mi-17 Overhaul Management and Contract Administration

(Report No. DODIG-2013-123, Issued August 30, 2013)

This report is For Official Use Only.

Compliance with Electrical and Fire Protection Standards of U.S. Controlled and Occupied Facilities in Afghanistan

(Report No. DODIG-2013-099, Issued July 18, 2013)

Continuing its oversight of health and safety issues in Southwest Asia, at selected U.S. controlled and occupied facilities in Kandahar Air Field and Bagram Air Field, Afghanistan, the DOD OIG inspected for compliance with the National Electrical Code (NEC); Unified Facilities Criteria (UFC); National Fire Protection Association (NFPA) standards; and corrective actions to past DOD OIG electrical and fire protection findings. In this current inspection, DOD OIG found:

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- Hazardous conditions due to a lack of consistent adherence to minimum NEC and NFPA standards as evidenced by 1,089 findings; 440 findings violate NEC electrical standards and 649 findings violate UFC and/or NFPA fire protection standards.
- Fire protection systems were not maintained and/or repaired.
- Garrison commands lacked qualified Government or dedicated contractor electricians, fire alarm, or fire suppression technicians on their staffs to perform inspection, testing, and maintenance.
- Inadequate Government oversight and inspection of facilities.
- Lack of independent technical support for the Government Contracting Office resulted in overreliance on facility construction and maintenance contractors.
- The Base Camp Master Plans lacked a comprehensive fire protection plan.
- Corrective actions for previous DOD OIG audits and inspections were incomplete and ineffective for many findings.

U.S. Department of State Office of Inspector General–Middle East Regional Office

During this quarter, State OIG issued one report related to Afghanistan reconstruction.

Audit of the Bureau of International Narcotics and Law Enforcement Affairs' Correction System Support Program in Afghanistan

(Report No. AUD/MERO-13-37, Issued September 2013)

State OIG determined that on November 28, 2012, the Deputy Secretary certified to Congress that fiscal year (FY) 2012 Bureau of International Narcotics and Law Enforcement Affairs (INL) funds would not be obligated unless INL programs met the requirements of the USAID sustainability guidance. However, on March 13, 2013, INL began obligating FY 2012 Corrections System Support Program (CSSP) funds without fully meeting those requirements. Specifically, INL had not conducted a program review to determine CSSP program cost and effectiveness, estimated the costs and activities necessary for the Afghans to sustain the corrections program, or developed a quarterly assessment and reporting process for measuring CSSP success in achieving its program outcomes and Government of Afghanistan (GIROA) progress on meeting its commitments. As a result, INL has no basis for determining whether CSSP is an effective program, with a positive return on its \$226 million investment; whether the program should be revised, reduced, or canceled; or whether the Afghans will have the capacity to sustain the corrections program once international contributions are reduced. At current GIROA funding levels, the Afghan corrections program is not sustainable without continued international support.

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Government Accountability Office

During this quarter, GAO did not issue any publicly available reports related to Afghanistan reconstruction.

U.S. Army Audit Agency

The USAAA did not complete any audits related to Afghanistan reconstruction this quarter.

U.S. Agency for International Development Office of Inspector General

During this quarter, USAID OIG completed two reports related to Afghanistan reconstruction.

Audit of Kandahar Helmand Power Project

(Report No. F-306-13-001-P, Issued September 25, 2013)

The audit objective was to assess project oversight, compliance with environmental requirements and sustainability planning.

The audit found that key processes and personnel that should have been in place at inception were not. For these reasons, the audit will report six findings:

- sustainability plan was not fully developed;
- environmental compliance monitoring was performed late;
- mission could not track incremental progress adequately;
- mission did not verify invoices consistently;
- mission did not approve a performance management plan in a timely manner;
- third-party monitoring was impaired. USAID OIG also reported an administrative matter related to subcontracting recordkeeping.

The report includes 3 recommendations to address these issues.

Audit of USAID/Afghanistan's Use of Third Country National Employees

(Report No. F-306-13-002-P, Issued August 31, 2013)

The audit reported three findings:

- Mission records did not justify the use of third country national (TCN) employees;
- TCN contract positions lacked proper classifications;
- Mission did not sufficiently justify sole sourced TCN contracts. In answering the first part of the audit objective, the audit found that the mission was partially in line with the U.S. strategy for employing TCN employees only under exceptional and temporary circumstances. From 2004 to 2012, the use of TCNs was an exception to normal recruitment practices in general, but in some offices their use was not temporary. In response to the second objective, the use of TCNs was not managed in

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accordance with human resource and contract management policies in the areas described in the findings.

The report included six recommendations to address these issues.

ONGOING OVERSIGHT ACTIVITIES

As of September 30, 2013, the participating agencies reported 21 ongoing oversight activities related to reconstruction in Afghanistan. The activities reported are listed in Table 4.2 and described in the following sections by agency.

TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2013			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2013-D00SPO-0181.000	6/13/2013	Assessment of U.S. Government Efforts to Transition Security Cooperation and Assistance Activities Supporting the Government of the Islamic Republic of Afghanistan from Department of Defense Authority to Department of State Authority
DOD OIG	D2013-D00SPO-0154.000	4/26/2013	Assessment of the U.S. Military and Coalition Efforts to Develop Effective and Sustainable Healthcare Capability for the Afghan National Police
DOD OIG	D2013-D000AS-0097.000	2/8/2013	Mi-17 Cockpit Modifications Under Task Order W58RGZ-09-D-0130-0102
DOD OIG	D2013-D000AT-0083.000	1/3/2012	Price Reasonableness Determinations for Datron World Communications, Inc. Contracts Awarded by the U.S. Army Contracting Command for the Afghan National Security Forces
DOD OIG	D2013-D00SPO-0087.000	12/18/2012	Assessment of Planning for the Effective Development and Transition of Critical Afghanistan National Security Forces Enablers to Post-2014 Capabilities
DOD OIG	D2013-D000FL-0056.000	12/3/2012	Examination of Department of Defense Execution of North Atlantic Treaty Organization Contributing Countries Donations to Afghanistan National Army Trust Fund for Approval Sustainment Projects as of September 30, 2012
DOD OIG	D2013-D000AS-0052.000	11/1/2012	Shindand Training Contracts
DOD OIG	D2013-D000AS-0001.000	10/5/2012	Surveillance Structure on Contracts Supporting the Afghanistan Rotary Wing Program for the U.S. Transportation Command
DOD OIG	D2012-D000JA-0221.000	9/28/2012	Contract Management and Oversight of Military Construction Projects for the Special Operation Forces Complexes at Bagram Airfield, Afghanistan
State OIG-MERO	13AUD082	6/13/2013	Audit of Bureau of International Narcotics and Law Enforcement Affairs Counternarcotics Assistance to Afghanistan
State OIG-MERO	13AUD52	2/2013	Audit of Bureau of Diplomatic Security Worldwide Protective Services Contract Task Orders 2, 9, and 11 for Movement and Static Security Services in Jerusalem and Afghanistan
State OIG-MERO	12AUD79	12/2012	Audit of the Department of State Transition Planning for a Reduced Military Presence in Afghanistan
GAO	351851	8/16/2013	Drawdown of DOD Contractors in Afghanistan
GAO	320985	6/26/2013	Use of Foreign Labor Contractors Abroad
GAO	351819	5/9/2013	Costs of DOD's Transition to the Afghan Public Protection Force
GAO	121119	3/6/2013	Department of State and U.S. Agency for International Development Contingency Contracting
GAO	351798	1/18/2013	Afghanistan Equipment Reduction and Base Closures
USAID OIG	FF100113	4/1/2013	Audit of USAID/Afghanistan's Elections Assistance Program
USAID OIG	FF100712	11/28/2012	Audit of USAID/Afghanistan's Transition Plans (suspended)
USAID OIG	FF100612	10/9/2012	Audit of USAID/Afghanistan's Management Controls over Premium Pay
USAID OIG	FF101712	10/25/2012	Review of USAID/Afghanistan's Use of the Commander's Emergency Response Program Funds for Selected Projects

Sources: DOD OIG, response to SIGAR data call, 9/19/2013; State OIG, response to SIGAR data call, 9/5/2013; GAO, response to SIGAR data call, 9/18/2013; USAAA, response to SIGAR data call 9/23/2013; USAID OIG, response to SIGAR data call, 9/18/2013.

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Department of Defense Office of Inspector General

The Department of Defense continues to face many challenges in executing its Overseas Contingency Operations (OCO). The Department of Defense Office of Inspector General (DOD OIG) has identified priorities based on those challenges and high-risks. In FY 2013, DOD OIG focused oversight on overseas contingency operations with a majority of its resources supporting operations in Afghanistan. The DOD OIG focus in Afghanistan primarily continued in the areas of the management and execution of the Afghanistan Security Forces Fund, military construction, safety of personnel, and the administration and oversight of contracts supporting coalition forces. In addition, DOD OIG oversight in Afghanistan started addressing matters pertaining to the drawdown of forces in Afghanistan and shifting of operations.

As billions of dollars continue to be spent in Afghanistan, in addition to drawdown efforts, a top priority continues to be the monitoring and oversight of acquisition and contracting processes focused on training, equipping, and sustaining Afghanistan Security Forces (ASF). The DOD OIG planned oversight efforts address the administration and oversight of contracts for equipping ASF, such as rotary wing aircraft, airplanes, ammunition, radios, and night vision devices. The DOD OIG will also continue to review and assess the Department's efforts in managing and executing contracts to train the Afghan National Police.

The DOD OIG led Southwest Asia Joint Planning Group assists in the coordination and deconfliction of Federal and DOD OCO related oversight activities. The DOD OIG, working with the SIGAR as well as fellow Inspectors General and Defense oversight community members, have finalized the FY 2014 strategic audit plan for the oversight community working in Afghanistan and plans to issue the FY 2014 Comprehensive Oversight Plan for Southwest Asia in October 2013. A key theme in the FY 2014 plan development is the anticipated force restructuring/drawdown of operations in Afghanistan.

Ongoing Operation Enduring Freedom-related oversight addresses accountability of property; improper payments; contract administration and management including construction projects; oversight of the contract for training the Afghan police; logistical distribution within Afghanistan; retrograde operations, health care; and acquisition planning and controls over funding for Afghan Security Forces.

Assessment of U.S. Government Efforts to Transition Security Cooperation and Assistance Activities Supporting the Government of the Islamic Republic of Afghanistan from Department of Defense Authority to Department of State Authority

(Project No. 2013-D00SPO-0181.000, Initiated June 13, 2013)

DOD OIG is assessing plans and activities that have been accomplished or implemented thus far to transfer the security cooperation and assistance activities in Afghanistan from DOD to State Department authority, and to make recommendations to facilitate or improve the transition of these functions to the State Department in accordance with existing security cooperation guidance and security assistance regulations that may pertain. Specific objectives are to determine whether:

- a. U.S. government goals; objectives, plans, and guidance are sufficient, issued and operative for the transition of the Combined Security Transition Command-Afghanistan (CSTC-A) security assistance activities in Afghanistan from DOD authority to a security cooperation organization under Department of State authority.
- b. Ongoing efforts by U.S. forces to provide security assistance to the Government of Afghanistan are adversely impacted by the implementation of drawdown plans for U.S. Forces-Afghanistan (USFOR-A) and the transition of International Security Assistance Force (ISAF) and ISAF Joint Command (IJC) to a command organization under NATO authority.

Assessment of the U.S. Military and Coalition Efforts to Develop Effective and Sustainable Healthcare Capability for the Afghan National Police

(Project No. D2013-D00SPO-0154.000, Initiated April 26, 2013)

DOD OIG is assessing the progress of U.S. and Coalition efforts to develop effective and sustainable healthcare capability in support of the Afghan National Police (ANP). Specifically, the assessment will determine whether:

- plans to develop effective and sustainable healthcare services to the ANP are sufficiently comprehensive, coordinated with the Government of Afghanistan, and being implemented so as to meet the timeline for transition goals,
- advisory resources are sufficient and appropriate in order to develop the healthcare services necessary to support the medical needs of the ANP, and
- developmental efforts are on schedule and effective in ensuring there is adequate medical capability to provide proper medical support to ANP personnel from the point of injury to the next required level of care.

Mi-17 Cockpit Modifications under Task Order W58RGZ-09D-0130-0102

(Project No. D2013-D000AS-0097.000, Initiated February 8, 2013)

DOD OIG is conducting a follow-on audit to the Audit of Task Orders for Mi-17 Overhauls and Cockpit Modifications (Project No. D2012-D000AS-0075.000). In this follow-on audit, DOD OIG is determining whether DOD officials properly awarded and administered indefinite-delivery, indefinite-quantity contract W58RGZ-09-D-0130, Task Order 0102, for the modification of DOD-owned Mi-17 variant aircraft in accordance with federal and DOD regulations and policies. Under the prior project, DOD OIG reviewed the procurement of overhaul services and parts for Pakistan-owned Mi-17 variant aircraft, awarded by modification to Task Order 0102.

Price Reasonableness Determinations for Datron World Communications, Inc. Contracts Awarded by the U.S. Army Contracting Command for the Afghan National Security Forces

(Project No. 2013-D000AT-0083.000, Initiated January 3, 2013)

DOD OIG is determining whether the U.S. Army Contracting Command obtained fair and reasonable prices for communications equipment and components procured from Datron World Communications Inc. for the Afghan National Security Forces (ANSF). This project is the second in a series of audits focusing on Datron World Communications Inc. contracts. The first audit in this series is D2012-D000AT-0129.000.

Assessment of Planning for the Effective Development and Transition of Critical Afghanistan National Security Forces Enablers to Post-2014 Capabilities

(Project No. D2013-D00SPO-0087.000, Initiated December 18, 2012)

DOD OIG is determining whether U.S. and Coalition goals, objectives, plans, guidance, and resources are sufficient to effectively develop, manage, and transition critical ANSF operational enablers to Afghan National Army (ANA) and ANP capabilities. In addition DOD OIG is determining what critical enabling task capabilities will require further development beyond the end of 2014. Also, DOD OIG is determining whether mitigating actions are planned and what they consist of for any critical ANSF enabling capabilities that are expected to be or may still be under development after 2014. In essence, DOD OIG will review what plans and activities are in place to mature enabling force functions deemed critical for the ANSF to conduct and sustain independent operations. The first report, DODIG-2013-129 (classified report), was issued on September 20, 2013. A second report is expected late first quarter FY 2014.

Examination of Department of Defense Execution of North Atlantic Treaty Organization Contributing Countries Donations to Afghanistan National Army Trust Fund for Approval Sustainment Projects as of September 30, 2012

(Project No. D2013-D000FL-0056.000, Initiated December 3, 2012)

The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DOD [USD(C)/CFO] requested this examination. The USD(C)/CFO plans to assert that the following schedules are fairly presented in all material respects:

- Schedule of Contributing Country Donations to Afghanistan National Army Trust Fund Approved Sustainment Projects as of September 30, 2012
- Schedule of Financial Status of Contributing Country Donations to Afghanistan National Army Trust Fund Transferred to the United States of America for Approved Sustainment Projects as of September 30, 2012

DOD OIG is determining whether the USD(C)/CFO fairly presented receipts and expenditures of funds contributed to the Afghanistan National Army Trust Fund and transferred to DOD for execution under the terms of the Memorandum of Understanding Among the United States of America and North Atlantic Treaty Organization and Supreme Headquarters Allied Powers-Europe Regarding Management and Administration of Trust Fund Donations for Support and Sustainment of the Afghanistan National Army. In addition, DOD OIG will review internal controls over financial reporting and compliance with laws and regulations as it relates to its engagement objective. The USD(C)/CFO is responsible for the aforementioned schedules. DOD OIG's responsibility is to express an opinion based on its examination.

Shindand Training Contracts

(Project No. D2013-D000AS-0052.000, Initiated November 1, 2012)

DOD OIG is determining whether pilot-training contracts for fixed-wing and rotary-wing aircraft at Shindand Air Base are properly managed and administered in accordance with federal and DOD requirements. Specifically, DOD OIG will determine whether contract requirements are being met and evaluate the effectiveness of contract oversight.

Surveillance Structure on Contracts Supporting the Afghanistan Rotary Wing Program for the U.S. Transportation Command

(Project No. D2013-D000AS-0001.000, Initiated October 5, 2012)

DOD OIG is conducting its second in a series of audits on the Afghanistan rotary-wing transport contracts. The overall objective is to determine whether U.S. Transportation Command and U.S. Central Command officials have adequate oversight of processes and procedures for the contracts. The first audit was "Afghanistan Rotary Wing Transport Contracts for the U.S. Transportation Command" (D2012-D000AS-0031.000).

Contract Management and Oversight of Military Construction Projects for the Special Operation Forces Complexes at Bagram Airfield, Afghanistan

(Project No. D2012-D000JA-0221.000, Initiated September 28, 2012)

DOD OIG is determining whether DOD is providing effective oversight of military construction projects in Afghanistan. Specifically, DOD OIG will determine whether the U.S. Army Corps of Engineers is properly monitoring contractor performance and adequately performing quality-assurance oversight responsibilities for construction projects for Special Operations Forces at Bagram Airfield.

Department of State Office of Inspector General–Middle East Regional Office

State OIG has three ongoing projects this quarter related to Afghanistan reconstruction.

Audit of Bureau of International Narcotics and Law Enforcement Affairs Counternarcotics Assistance to Afghanistan

(Project No. 13AUD082, Initiated June 2013)

The audit overall objective is to evaluate the management and oversight of the Bureau of International Narcotics and Law Enforcement Affairs (INL) counternarcotics program for Afghanistan, including whether INL has achieved intended and sustainable outcomes and whether INL has applied adequate internal controls over the administration of direct assistance for the Afghanistan counternarcotics program.

Audit of Bureau of Diplomatic Security Worldwide Protective Services Contract Task Orders 2, 9, and 11 for Movement and Static Security Services in Jerusalem and Afghanistan

(Project No. 13AUD52, Initiated February 2013)

The overall audit objective is to determine the effectiveness of the Department's management and oversight of the Worldwide Protective Services Contract Task Orders 2, 9, and 11. Specifically, the audit team will determine whether the contractor is performing in accordance with contract terms and conditions, the contractor's work is adequately monitored, and invoice review and approval procedures are in place to ensure accuracy and completeness of costs.

Audit of the Department of State Transition Planning for a Reduced Military Presence in Afghanistan

(Project No. 12AUD79, Initiated December 2012)

The overall audit objective is to evaluate the Department's planning for the transition from a predominately military to a civilian-led mission in Afghanistan. Specifically, OIG will determine whether the Department

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has adequately defined its mission and support requirements, evaluated its personnel and funding needs, and integrated its planning with the Department of Defense and other relevant U.S. agencies, the Government of Afghanistan, and other non-U.S. government agencies. State OIG will also determine whether planning has incorporated lessons learned from the transition in Iraq.

Government Accountability Office

GAO has five ongoing projects this quarter related to Afghanistan reconstruction

Drawdown of DOD Contractors in Afghanistan

(Project No. 351851, Initiated August 16, 2013)

The key objectives are to determine (1) the extent to which DOD is applying operational contract support lessons learned as it begins its drawdown of contractors and their equipment in Afghanistan; (2) the processes established by DOD and USFOR-A to drawdown its contractor workforce and associated equipment and whether this process is consistent with established guidance; (3) the extent to which DOD is using cost and other information to help ensure it is making cost-effective operational contract support decisions, including decisions on the disposition of contractor-managed government-owned equipment; (4) actions the Department has taken to ensure that there are sufficient oversight personnel in place to oversee contractors as it reduces the number of military forces in Afghanistan; and (5) the extent to which DOD and USFOR-A have begun planning for the use of contractors after December 2014. In addition, GAO will identify the factors that are being considered as DOD begins to plan its post-2014 contractor requirements and what actions DOD is taking to ensure that the operational contractor support needed to support the post-2014 footprint is being provided in the most cost-effective manner possible.

Use of Foreign Labor Contractors Abroad

(Project No. 320985, Initiated June 26, 2013)

The United States relies on contractors to provide diverse services overseas. Despite prohibiting the use of trafficked labor for all U.S. government contracts, concerns remain about the protections afforded to foreign workers recruited by U.S. contractors because prevailing practices in some host countries diverge from U.S. standards. Key questions: (1) What are the practices of U.S. government contractors in recruiting foreign workers for work outside the United States? (2) What legal and other authorities do U.S. agencies identify as providing protection to foreign workers employed by U.S. government contractors outside the United States? (3) To what extent do federal agencies provide oversight and enforcement of such authorities?

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Costs of DOD's Transition to the Afghan Public Protection Force

(Project No. 351819, Initiated May 9, 2013)

The Afghan Public Protection Force (APPF) began assuming security responsibilities in March 2012. Private security contractors (PSCs), used to secure military bases, were to have been replaced by either the APPF or military personnel by March 2013. Key questions: To what extent has: (1) DOD implemented the transition of security services from private security contractors to the APPF; (2) DOD developed cost estimates related to the transition to the APPF and what actions are being taken to minimize these costs; and (3) DOD assessed the current and potential security risks to U.S. personnel and logistics as a result of the transition to the APPF and taken measures to minimize these risks?

Department of State and U.S. Agency for International Development Contingency Contracting

(Project No. 121119, Initiated March 6, 2013)

The Department of State and USAID have relied extensively on contractors in Iraq and Afghanistan. While the use of contractors in such contingency operations is not new, GAO and others have found that State and USAID experienced challenges managing contracts in these operations. The project will ask, to what extent have State and USAID: (1) assessed their organizational structures related to contracting for contingency operations and determined whether related changes are needed; (2) assessed their contract award and management policies for contingency operations and determined whether changes to those policies are needed; and (3) assessed their workforces, including reliance on contractors, for contingency operations and determined whether changes are needed?

Afghanistan Equipment Reduction and Base Closures

(Project No. 351798, Initiated January 18, 2013)

DOD has stated that it will cost at least \$5.7 billion to draw down an estimated 90,000 containers of material and 50,000 vehicles from Afghanistan. Given the large number of bases and difficult conditions in Afghanistan, an efficient and cost-effective drawdown will likely depend on DOD knowing how much equipment it has in Afghanistan and making cost-effective decisions about its disposition. Key Questions: To what extent (1) has DOD implemented base-closure procedures, including the accountability of equipment, to meet command-established objectives and timelines? (2) Are command-established objectives and timelines for the Afghanistan equipment drawdown supported by DOD facilities and processes? (3) Is DOD using cost and other information to help ensure it is making cost-effective disposition decisions?

U.S. Army Audit Agency

This quarter, the USAAA has no ongoing audits related to reconstruction initiatives.

U.S. Agency for International Development Office of Inspector General

This quarter, USAID OIG has three ongoing audits related to reconstruction initiatives. One project, also listed below, has been suspended.

Audit of USAID/Afghanistan's Elections Assistance Program

(Project No. FF100113, Initiated April 1, 2013)

Audit Objectives:

- To determine whether USAID's assistance strengthened the ability of the Government of the Islamic Republic of Afghanistan institutions, Afghan civil society, and other organizations to enable credible, inclusive, and transparent presidential and provincial council elections in 2014.
- To determine if USAID's assistance contributed to Afghan solutions to the longer-term issues identified in the OIG's previous audit of elections assistance (Report No. F-306-11-003-P, June 19, 2011).

Audit of USAID/Afghanistan's Transition Plans

(Project No. FF100712, Initiated November 28, 2012)

Objective: Does USAID/Afghanistan have plans to address contingencies related to the U.S. Government's transition in Afghanistan? (Note: this audit was suspended).

Audit of USAID/Afghanistan's Management Controls Over Premium Pay

(Project No. FF100612, Initiated October 9, 2012)

Objective: To determine if USAID/Afghanistan is using sufficient management controls over the submission, authorization, approval, and certification of premium-pay benefits for its staff in accordance with federal time-and-attendance policies and procedures.

Review of USAID/Afghanistan's Use of the Commander's Emergency Response Program Funds for Selected Projects

(Project No. FF101712, Initiated October 25, 2012)

Objective: To determine whether the Commander's Emergency Response Program (CERP) funds distributed by USFOR-A to USAID/Afghanistan for specific projects were used for their intended purposes, and were in compliance with applicable laws and regulations.