

# 4 OTHER AGENCY OVERSIGHT



## OTHER AGENCY OVERSIGHT CONTENTS

Completed Oversight Activities	175
Ongoing Oversight Activities	177

**Photo on previous page**

CH-47 Chinook helicopters of the U.S. Army's 10th Combat Aviation Brigade wait for a mission at Bagram Airfield, Afghanistan. (U.S. Army photo)

## OTHER AGENCY OVERSIGHT

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)

### COMPLETED OVERSIGHT ACTIVITIES

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

TABLE 4.1

RECENTLY COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 30, 2013			
Agency	Report Number	Date Issued	Project Title
DOD OIG	DODIG-2014-027	12/23/2013	Planning for the Effective Development and Transition of Critical ANSF Enablers to Post-2014 Capabilities Part II-Cross-Cutting Issues of Afghan National Army Enabler Development
DOD OIG	DODIG-2014-020	12/5/2013	U.S. Army Contracting Command Did Not Obtain Fair and Reasonable Prices for Communications Equipment
DOD OIG	DODIG-2014-010	11/22/2013	U.S. Army Corps of Engineers Transatlantic District North Needs To Improve Oversight of Construction Contractors in Afghanistan
State OIG	AUD-MERO-14-05	12/2013	Audit of the Department of State Transition Planning for a Reduced Military Presence in Afghanistan

Sources: DOD OIG, response to SIGAR data call, 12/23/2013; State OIG, response to SIGAR data call, 12/5/2013; GAO, response to SIGAR data call, 12/24/2013; USAAA, response to SIGAR data call 1/6/2014; USAID OIG, response to SIGAR data call, 12/18/2013.

# OTHER AGENCY OVERSIGHT

## **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 II-Cross-Cutting Issues of Afghan National Army Enabler Development**

(Report No. DODIG-2014-027, issued December 23, 2013)

This report is classified.

### **U.S. Army Contracting Command Did Not Obtain Fair and Reasonable Prices for Communications Equipment (Report No. DODIG-2014-020, Issued December 5, 2013)**

This report is For Official Use Only.

### **U.S. Army Corps of Engineers Transatlantic District North Needs To Improve Oversight of Construction Contractors in Afghanistan**

(Report No. DODIG-2014-010, Issued November 22, 2013)

U.S. Army Corps of Engineers (USACE) Transatlantic District-North (Bagram Area Office) Quality Assurance (QA) and contracting officials' oversight of two Special Operations Forces military construction projects at Bagram Airfield, valued at \$37.6 million, was not conducted in accordance with the Federal Acquisition Regulation and USACE guidance. Since 2010, when the projects were initiated, area and resident engineers did not provide project engineers and construction representatives with a Statement of Understanding and Compliance; project engineers did not always follow contract oversight responsibilities, were working with incomplete contractors' quality controls plans, did not prepare QA plans, and could not substantiate that contractors fully executed the three-phase inspection process; and USACE TAN technical inspections of contractors' construction efforts were limited. This occurred because current QA officials did not always have critical QA documents available before their arrival and could not explain why QA requirements were not fully executed from the projects' start. However, the area engineer stated that documenting the QA process was secondary and that completing the Special Operations Forces military construction projects was the top priority. As a result, there is an increased risk that, although the two Special Operations Forces military construction projects will get completed, the projects may not meet contract requirements.

## **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.

# OTHER AGENCY OVERSIGHT

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

(Report No. AUD-MERO-14-05, Issued December 2013)

State OIG determined that the Department's planning for the transition from a predominantly military to a civilian-led mission in Afghanistan was generally effective and incorporated lessons learned from Iraq. The report has no recommendations.

## Government Accountability Office

During this quarter, GAO issued no 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 no reports related to Afghanistan reconstruction.

## ONGOING OVERSIGHT ACTIVITIES

As of December 30, 2013, the participating agencies reported 22 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 DECEMBER 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

# OTHER AGENCY OVERSIGHT

TABLE 4.2 (CONTINUED)

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 30, 2013			
Agency	Project Number	Date Initiated	Project Title
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, 12/23/2013; State OIG, response to SIGAR data call, 12/5/2013; GAO, response to SIGAR data call, 12/24/2013; USAAA, response to SIGAR data call 1/6/2014; USAID OIG, response to SIGAR data call, 12/18/2013.

## 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 2014, DOD OIG oversight focuses on overseas contingency operations with a majority of the OIG's 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 includes focus on matters pertaining to the drawdown of forces in Afghanistan and transition 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 Fiscal Year (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.

DOD OIG's ongoing OEF related oversight addresses accountability of property; improper payments; contract administration and management including construction projects; transition planning; logistical distribution within Afghanistan; retrograde operations, health care; and acquisition planning and controls over funding for ASF.

## **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:

# OTHER AGENCY OVERSIGHT

- 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.

## **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

# OTHER AGENCY OVERSIGHT

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).

## **Department of State Office of Inspector General—Middle East Regional Office**

State OIG has two 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 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

# OTHER AGENCY OVERSIGHT

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.

## **Government Accountability Office**

GAO has six ongoing projects this quarter related to Afghanistan reconstruction.

### **U.S. Civilian Presence in Afghanistan**

(Project No. 320997, Initiated October 22, 2013)

U.S. civilian agencies in Afghanistan are in the process of planning for the transition by the end of 2014 from a predominantly military presence in Afghanistan to a civilian presence led by the Department of State. This report will examine (1) how U.S. civilian agencies have planned for the transition, including post-transition programs and the staffing, security, and logistics needed to support them, (2) the estimated costs to maintain a civilian presence in Afghanistan after the transition, and (3) the factors that could affect these plans and any associated cost estimates.

### **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?

## **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

# OTHER AGENCY OVERSIGHT

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 eight ongoing audits related to reconstruction initiatives. Two projects included in the list below have been suspended.

### **Review of USAID/Afghanistan's Activities and Sustainability of Operations at Tarakhil Power Plant**

(Project No. FF100914, Initiated December 18, 2013)

Review Objectives:

- Does the Tarakhil Power Plant currently have the resources in place to ensure the sustainability of its operations and protect USAID's investment?

### **Review of USAID/Afghanistan's Basic Education, Literacy, and Technical-Vocational Education and Training (BELT) Project**

(Project No. FF100314, Initiated November 14, 2013)

Review Objective:

- Is USAID/Afghanistan improving access to quality basic education, literacy, technical-vocational education, and training for girls and other marginalized populations?

(This review is currently suspended to de-conflict with SIGAR and GAO oversight activities.)

### **Audit of USAID/Afghanistan's Financial Assistance for Investing in the Development of Afghanistan (FAIDA)**

(Project No. FF100513, Initiated October 21, 2013)

Audit Objective:

- Is the FAIDA project building a sustainable, diverse, and inclusive financial sector that can generate and sustain quality employment to meet the needs of micro, small, and medium enterprises throughout the country?

## **Audit of USAID/Afghanistan's Afghan Civilian Assistance Program (ACAP II)**

(Project No. FF100114, Initiated October 16, 2013)

Audit Objective:

- Is USAID/Afghanistan's assistance through the Afghan Civilian Assistance Program II reaching its intended beneficiaries and having its intended impact?

## **Review of USAID/Afghanistan's Elections Assistance Program**

(Project No. FF100113, Initiated April 2, 2013)

Review 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 29, 2012)

Audit Objective:

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

## **Audit of USAID/Afghanistan's Management Controls over Overtime Compensation**

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

Audit Objective:

- To determine if USAID/Afghanistan is following adequate control procedures for overtime compensation.

## **Follow-up on DOD Audit of Commander's Emergency Response Program (CERP) Funds Provided to USAID/Afghanistan**

(Project No. FF101712, Initiated October 25, 2011)

Audit Objective:

- To determine whether the CERP funds provided by DOD to USAID for specific projects were used for their intended purposes, and were in compliance with applicable laws and regulations.