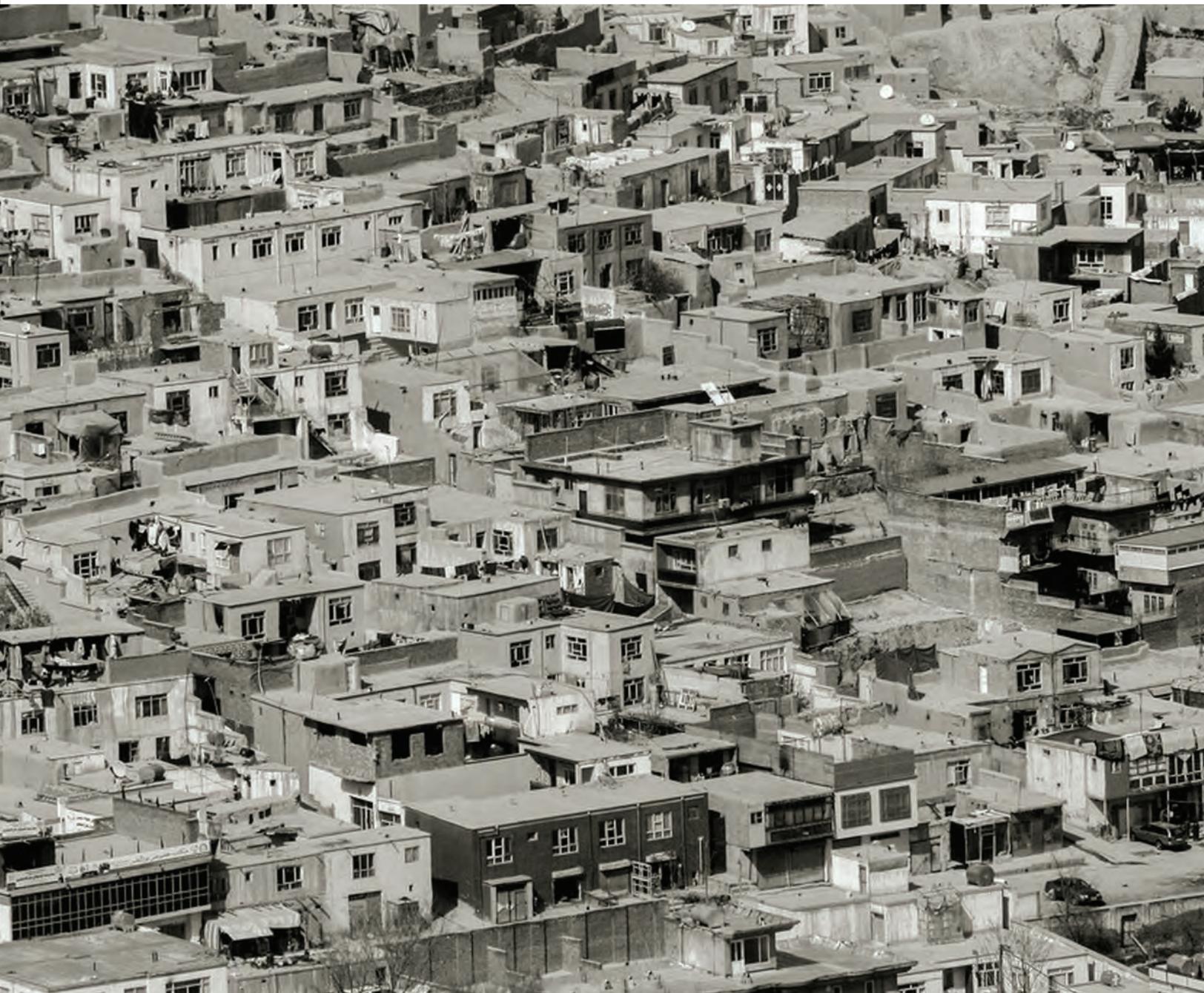


4 OTHER AGENCY OVERSIGHT



OTHER AGENCY OVERSIGHT CONTENTS

Completed Oversight Activities	204
Ongoing Oversight Activities	209

Photo on previous page

Afghanistan's population is more than three-quarters rural, but many Afghans live in densely developed neighborhoods like this one in the eastern part of the country. (ISAF Regional Command East 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)

OTHER AGENCY OVERSIGHT

COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 lists the nine 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 MARCH 31, 2014			
Agency	Report Number	Date Issued	Project Title
DOD OIG	DODIG-2014-046	3/24/2014	Independent Auditor's Report on the Examination of DOD Execution of North Atlantic Treaty Organization (NATO)-Contributing Countries' Donations to Afghan National Army Trust Fund
DOD OIG	DODIG-2014-044	3/11/2014	Improvements Are Needed in Contractor Oversight, Mission Security, and Personnel Safety for the Afghanistan Rotary Wing Program Contracts
DOD OIG	DODIG-2014-045	3/10/2014	Shindand Pilot Training Contracts
GAO	GAO-14-304	3/26/2014	Federal Contracting: Noncompetitive Contracts Based on Urgency Need Additional Oversight
GAO	GAO-14-448T	3/13/2014	Afghanistan: Key Oversight Issues for USAID Development Efforts
GAO	GAO-14-229	2/14/2014	Contingency Contracting: State and USAID Made Progress Assessing and Implementing Changes, but Further Actions Needed
USAID OIG	F-306-14-002-P	3/29/2014	Audit of USAID/Afghanistan's Financial Access for Investing in the Development of Afghanistan Project
USAID OIG	F-306-14-001-P	3/23/2014	Audit of USAID/Afghanistan's Management Controls Over Overtime Compensation
USAID OIG	F-306-14-001-S	2/6/2014	Review of USAID/Afghanistan's Electoral Assistance Program

Sources: DOD OIG, response to SIGAR data call, 3/20/2014; State OIG, response to SIGAR data call, 3/5/2014; GAO, response to SIGAR data call, 3/17/2014; USAAA, response to SIGAR data call 3/13/2014; USAID OIG, response to SIGAR data call, 3/21/2014.

U.S. Department of Defense Office of Inspector General

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

Independent Auditor's Report on the Examination of DOD Execution of North Atlantic Treaty Organization (NATO)-Contributing Countries' Donations to Afghan National Army Trust Fund

(Report No. DODIG-2014-046, Issued March 24, 2014)

DOD OIG examined the Department's March 31, 2013, financial schedule of NATO contributions to the Afghan National Army Trust Fund to determine whether the receipts and expenditures were fairly stated (accurately reported). The Department was not able to provide a financial schedule that was auditable (reconciled to supporting schedules and accounting data). Therefore, DOD OIG was unable to provide an audit opinion (issued a disclaimer of opinion) and was not able to determine if the financial schedule was accurate. Without audited statements, future donations from donor countries may be at risk. The lack of a timely completed audit may negatively affect the participation of NATO countries making donations to the trust fund. NATO countries have contributed over \$600 million to the trust fund to date. DOD OIG identified internal control weaknesses related to the financial reporting processes and noncompliance with laws and regulations. However, DOD OIG did not identify any instances where contributions were applied to contracts that conflicted with donors' intent.

Improvements Are Needed in Contractor Oversight, Mission Security, and Personnel Safety for the Afghanistan Rotary Wing Program Contracts

(Report No. DODIG-2014-044, Issued March 11, 2014)

This report is For Official Use Only.

Shindand Pilot Training Contracts

(Report No. DODIG-2014-045, Issued March 10, 2014)

This report is For Official Use Only.

U.S. Department of State Office of Inspector General—Middle East Regions Operations

During this quarter, State OIG did not issue any reports related to Afghanistan reconstruction.

Government Accountability Office

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

Federal Contracting: Noncompetitive Contracts Based on Urgency Need Additional Oversight

(Report No. GAO-14-304, Issued March 26, 2014)

The Departments of Defense (DOD) and State and the U.S. Agency for International Development (USAID) used the urgency exception to a limited extent, but the reliability of some federal procurement data elements is questionable. For fiscal years 2010 through 2012, obligations reported under urgent noncompetitive contracts ranged from less than one percent to about 12 percent of all noncompetitive contract obligations. During that time, DOD obligated \$12.5 billion noncompetitively to procure goods and services using the urgency exception, while State and USAID obligated \$582 million and about \$20 million respectively, almost exclusively to procure services. Among the items procured were personal armor, guard services, and communications equipment to support missions in Afghanistan and Iraq. GAO found coding errors that raise concerns about the reliability of federal procurement data on the use of the urgency exception. Nearly half—28 of the 62 contracts in GAO's sample—were incorrectly coded as having used the urgency exception when they did not. GAO found that 20 of the 28 miscoded contracts were awarded using procedures that are more simple and separate from the requirements related to the use of the urgency exception. Ensuring reliability of procurement data is critical as these data are used to inform procurement policy decisions and facilitate oversight.

For the 34 contracts in GAO's sample that were properly coded as having used the urgency exception, agencies cited a range of urgent circumstances, primarily to meet urgent needs for combat operations or

OTHER AGENCY OVERSIGHT

to avoid unanticipated gaps in program support. The justifications and approvals—which are required by the Federal Acquisition Regulation (FAR) to contain certain facts and rationale to justify use of the urgency exception to competition—generally contained the required elements; however, some were ambiguous about the specific risks to the government if the acquisition was delayed.

Ten of the 34 contracts in GAO’s sample had a period of performance of more than one year—eight of which were modified after award to extend the period of performance beyond one year. The FAR limits contracts using the urgency exception to one year in duration unless the head of the agency or a designee determines that exceptional circumstances apply. Agencies did not make this determination for the 10 contracts. The FAR is not clear about what steps agencies should take when a contract is modified after award to extend the period of performance over one year. Some contracting officials noted that these modifications are treated as separate contract actions and would not require the determination by the head of the agency or designee. Others considered them cumulative actions requiring the determination. Standards for internal controls in the federal government calls for organizations to maintain proper controls that ensure transparency and accountability for stewardship of government resources. The Office of Federal Procurement Policy—which provides government-wide policy on federal contracting procedures—is in a position to clarify when the determination of exceptional circumstances is needed to help achieve consistent implementation of this requirement across the federal government. Further, under the urgency exception, the FAR requires agencies to seek offers from as many vendors as practicable given the circumstances. For some contracts in GAO’s sample, lack of access to technical data rights and reliance on contractor expertise prevented agencies from obtaining competition.

Afghanistan: Key Oversight Issues for USAID Development Efforts

(Report No. GAO-14-448T, Issued March 13, 2014)

In 2010, the United States pledged to provide at least 50 percent of its development aid directly through the Afghan government budget within two years. This direct assistance is intended to help develop the capacity of Afghan government ministries to manage programs and funds. Using bilateral agreements and multilateral trust funds, the United States more than tripled its direct assistance awards to Afghanistan in the first year of the pledge, going from over \$470 million in fiscal year (FY) 2009 to over \$1.4 billion in FY 2010. USAID’s most current reporting shows that for FY 2012 the agency provided over \$800 million in mission funds through direct assistance. In 2013, GAO reported that while USAID had established and generally complied with various financial and other controls in its direct assistance agreements, it had not always assessed the risks in providing direct assistance before awarding funds. USAID has taken steps in response

to GAO's recommendations to help ensure the accountability of direct assistance funds provided to the Afghan government. Recently, the Special Inspector General for Afghanistan Reconstruction (SIGAR) reported that USAID determined that seven ministries were unable to manage direct assistance funds without a risk mitigation strategy in place. However, SIGAR reported that USAID approved assistance for the ministries, but did not mitigate for all identified risks.

USAID's ability to conduct its mission and the challenges it has faced in providing oversight and monitoring of its development projects in Afghanistan are likely to be exacerbated by the planned withdrawal of U.S. and Coalition combat troops from Afghanistan at the end of 2014. The United States is currently transitioning from counterinsurgency and stability operations toward more traditional diplomatic and development activities. As U.S. combat troops withdraw from Afghanistan, provincial reconstruction teams will continue to decline in number, thus challenging USAID's opportunities to directly monitor and evaluate programs in certain parts of Afghanistan. To prepare for the possible lack of USAID personnel in the field, USAID has undertaken various planning efforts to mitigate potential challenges. For example, USAID is planning to implement a remote monitoring program that will use contractors to verify activities that implementing partners have completed. As the United States plans for the withdrawal of its combat troops and the transition from an integrated civilian and military effort to a civilian-led presence, GAO believes it is important to have safeguards in place to help ensure sustainment of the gains made by U.S. and Coalition investments.

Contingency Contracting: State and USAID Made Progress Assessing and Implementing Changes, but Further Actions Needed

(Report No. GAO-14-229, Issued February 14, 2014)

The Department of State and USAID identified a number of changes needed to improve contract support in overseas contingency operations, but have not completed implementation efforts. As required by the Fiscal Year 2013 National Defense Authorization Act, both agencies determined that their organizational structures were effective, though State created a new regional Contract Management Office to better support contracting efforts in Iraq. In October 2013, State approved a number of actions to improve policies and procedures, including specific initiatives in acquisition planning and risk management, among others, and intends to institutionalize these changes in its Foreign Affairs Manual in 2014. State generally has not, however, developed plans to assess the impact of these initiatives. Federal internal control standards highlight the importance of managers comparing actual performance to expected results. Accordingly, continued management attention is needed to ensure that these efforts achieve their intended objectives. USAID focused its efforts on areas such

OTHER AGENCY OVERSIGHT

as improving contractor performance evaluations and risk management. GAO found that some USAID missions and offices that operate in contingency environments have developed procedures and practices, but USAID did not consider whether these should be institutionalized agency-wide because USAID officials interpreted the legislative requirement to include only a review of agency-wide policies. As a result, USAID may have missed opportunities to leverage its institutional knowledge to better support future contingencies. USAID established a new working group in October 2013 to develop lessons learned, toolkits, and training and is expected to complete its efforts in late 2014. This working group could further assess the policies and procedures developed by the missions and offices, thus potentially affording USAID an opportunity to better leverage its institutional knowledge. State and USAID have increased their acquisition workforce by 53 and 15 percent, respectively, from their 2011 levels and are in various stages of assessing their workforce needs for overseas contingency operations. Per Office of Management and Budget guidance, both agencies identified competency and skill gaps for their acquisition workforce in their 2013 acquisition human capital plans. State's 2013 plan noted that in response to growth in contracting activity in areas such as Iraq and Afghanistan, additional acquisition personnel are needed. In October 2013, State's Under Secretary for Management approved the formation of a multibureau working group that plans to further explore workforce needs for current and future contingency operations. USAID's 2013 plan cited its greatest challenge as providing training for its acquisition workforce, as many personnel have five years or less of contracting experience. USAID established a training division in 2013 for its acquisition workforce. State noted in its Section 850 report that it will increase its focus on conducting risk assessments on the reliance, use, and oversight of contractors through the establishment of risk management staff. USAID's Section 850 report did not address reliance on contractors, but in October 2013, USAID drafted a revision to its planning policy that will require a risk assessment and mitigation plan associated with contractor performance of critical functions in overseas contingency operations.

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 three reports related to Afghanistan reconstruction.

OTHER AGENCY OVERSIGHT

Audit of USAID/Afghanistan’s Financial Access for Investing in the Development of Afghanistan Project

(Report No. F-306-14-002-P, Issued March 29, 2014)

Audit Objective:

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

Review of USAID/Afghanistan’s Management Controls Over Overtime Compensation

(Report No. F-306-14-001-P, Issued March 23, 2014)

Review Objective:

- Is USAID/Afghanistan following adequate control procedures for overtime compensation?

Audit of USAID/Afghanistan’s Electoral Assistance Program

(Report No. F-306-14-001-S, Issued February 6, 2014)

Audit Objectives:

- Has USAID’s assistance strengthened the ability of Afghan institutions and organizations to enable credible, inclusive, and transparent presidential and provincial council elections in 2014?
- Has USAID’s assistance contributed to Afghan solutions in the longer-term issues identified in OIG’s previous audit of electoral assistance?

ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2014, the participating agencies reported 28 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 MARCH 31, 2014			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2014-D00SPO-0129.000	3/6/2014	Assessment of U.S. and Coalition Efforts to Develop the Logistics and Maintenance Sustainment of the Afghan National Police
DOD OIG	D2014-D000AS-0111.000	2/12/2014	Continuation of Audit of Mi-17 Cockpit Modifications Under Task Order W58RGZ-09-D-0130-0102
DOD OIG	D2014-D000FS-0088.000	12/24/2013	Government of Islamic Republic of Afghanistan’s Internal Controls Related to Direct Assistance Funding Provided by the DOD
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

Continued on next page

OTHER AGENCY OVERSIGHT

TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2014			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2013-D000AS-0097.000	2/8/2013	Mi-17 Cockpit Modifications Under Task Order W58RGZ-09-D-0130-0102
DOS OIG	14AUD034	2/11/2014	Audit of Department of State Selection, Positioning, Training, and Oversight Responsibilities of Grants Officer Representatives
DOS OIG	14AUD018	1/27/2014	Audit of the Bureau of Diplomatic Security Worldwide Protective Services Contract Task Order 10-Kabul Embassy Security Force
DOS OIG	14AUD014	1/17/2014	Audit of Contract Closeout Process for Contracts in Afghanistan
DOS OIG	13AUD082	6/20/2013	Audit of Bureau of International Narcotics and Law Enforcement Affairs Counternarcotics Assistance to Afghanistan
DOS OIG	13AUD52	2/15/2013	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
GAO	321014	2/19/2014	U.S. Civil-Military Strategic Framework for Afghanistan Update
GAO	100003	2/4/2014	Threats to Locally Employed Staff
GAO	320997	10/22/2013	U.S. Civilian Presence in Afghanistan
GAO	351851	8/16/2013	Drawdown of DOD Contractors in Afghanistan
GAO	351854	8/15/2013	U.S. Forces Reductions Impact on DOD's Advising Mission in Afghanistan
GAO	320990	7/27/2013	Construction Efforts at the U.S. Embassy in Kabul
GAO	320985	7/2/2013	Use of Foreign Labor Contractors Abroad
GAO	320978	5/29/2013	State Department's Management of Grants and Cooperative Agreements
GAO	351819	5/9/2013	Costs of DOD's Transition to the Afghan Public Protection Force
GAO	351805	3/1/2013	DOD Container Management
GAO	351798	1/22/2013	Afghanistan Equipment Reduction and Base Closures
USAID OIG	FF100414	3/10/2014	Review of USAID/Afghanistan's Financial Management Controls for Government to Government Assistance
USAID OIG	FF100914	12/18/2013	Review of USAID/Afghanistan's Activities and Sustainability of Operations at Tarakhil Power Plant
USAID OIG	FF100314	11/14/2013	Review of USAID/Afghanistan's Basic Education, Literacy, and Technical-Vocational Education and Training (BELT) Project (suspended)
USAID OIG	FF100114	10/16/2013	Audit of USAID/Afghanistan's Afghan Civilian Assistance Program II
USAID OIG	FF100712	11/29/2012	Audit of USAID/Afghanistan's Transition Plans (suspended)
USAID OIG	FF101712	10/25/2011	Follow-up on a DOD Audit of Commander's Emergency Response Program Funds Provided to USAID/Afghanistan

Sources: DOD OIG, response to SIGAR data call, 3/20/2014; State OIG, response to SIGAR data call, 3/5/2014; GAO, response to SIGAR data call, 3/17/2014; USAAA, response to SIGAR data call 3/13/2014; USAID OIG, response to SIGAR data call, 3/21/2014.

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 agency 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 a focus on matters pertaining to the drawdown of forces in Afghanistan and transition of operations.

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. The DOD OIG will also continue to review and assess the Department's efforts to train and equip Afghan National Security Forces.

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 continues to execute its portion of the FY 2014 Comprehensive Oversight Plan for Southwest Asia.

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. and Coalition Efforts to Develop the Logistics and Maintenance Sustainment of the Afghan National Police

(Project No. D2014-D00SPO-0129.000, Initiated March 6, 2014)

The DOD OIG is assessing the planning and execution of Afghan National Police (ANP) logistics, supply, and maintenance systems developed and implemented by U.S. and Coalition forces in Afghanistan. Specifically, DOD OIG plans to evaluate:

- whether U.S. and Coalition goals, objectives, plans, guidance, and resources are sufficient to effectively develop, manage, and transition logistics, supply, and maintenance systems to the ANP in 2014,
- U.S. and Coalition plans to transition ANP logistics and maintenance processes to Afghan lead and to mitigate the impact of delays in supply transition, and
- whether U.S. and Coalition plans and resources will effectively support ANP logistics, supply, and maintenance systems sustainment and continued development beyond 2014.

Continuation of Audit of Mi-17 Cockpit Modifications Under Task Order W58RGZ-09-D-0130-0102

(Project No. D2014-D000AS-0111.000, Initiated February 12, 2014)

This is a continuation of Project No. D2013-D000AS-0097.000, "Follow-on Audit of Mi-17 Cockpit Modifications Under Task Order W58RGZ-09-D-0130-0102," which began in February 2013. The DOD OIG is

OTHER AGENCY OVERSIGHT

determining whether DOD officials properly awarded and administered indefinite-delivery, indefinite-quantity contract W58RGZ-09-D-0130, Task Order 0102, in accordance with federal and DOD regulations and policies. The contract was for the modification of DOD-owned Mi-17 variant aircraft. The prior project (D2013-D000AS-0097.000) primarily addressed the contract administration of Mi-17 cockpit modifications under Task Order 0102. This project will primarily address the award of Task Order 0102.

Government of Islamic Republic of Afghanistan's Internal Controls Related to Direct Assistance Funding Provided by the DOD

(Project No. D2014-D000FS-0088.000, Initiated December 24, 2013)

The DOD OIG is determining whether the Government of Islamic Republic of Afghanistan's (GIROA) Ministries of Defense and Interior have controls in place to ensure a transparent and accountable fiscal process for the direct funding provided for the sustainment of the Afghan National Security Force. The Combined Security Transition Command -Afghanistan (CSTC-A) requested this audit.

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:

- U.S. government goals, objectives, plans, and guidance are sufficient, issued and operative for the transition of CSTC-A security assistance activities in Afghanistan from DOD authority to a security cooperation organization under Department of State authority.
- Ongoing efforts by U.S. forces to provide security assistance to GIROA 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 ANP.

Specifically, the assessment will determine whether:

- plans to develop effective and sustainable healthcare services to the ANP are sufficiently comprehensive, coordinated with GIROA, 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.

Department of State Office of Inspector General—Middle East Regions Operations

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

Audit of Department of State Selection, Positioning, Training, and Oversight Responsibilities of Grants Officer Representatives

(Project No. 14AUD034, Initiated February 11, 2014)

Objective: To determine the extent to which the Department's grant officer representatives (GORs) are selected, positioned, and trained to successfully perform their assigned grants administration and oversight responsibilities.

OTHER AGENCY OVERSIGHT

Audit of the Bureau of Diplomatic Security Worldwide Protective Services Contract Task Order 10-Kabul Embassy Security Force

(Project No. 14AUD018, Initiated January 27, 2014)

Objective: Determine whether the Department of State's administration and oversight of the Worldwide Protective Services (WPS) task order for the Kabul Embassy Security Force has been effective.

Audit of Contract Closeout Process for Contracts in Afghanistan

(Project No. 14AUD014, Initiated January 17, 2014)

Objective: To determine whether the Department of State was following prescribed procedures when closing out local and regional contracts in Afghanistan.

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

(Project No. 13AUD082, Initiated June 20, 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 15, 2013)

The overall audit objective is to determine the effectiveness of the Department's management and oversight of the WPS 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 11 ongoing projects this quarter related to Afghanistan reconstruction

U.S. Civil-Military Strategic Framework for Afghanistan Update

(Project No. 321014, Initiated February 19, 2014)

The U.S. Civil-Military Strategic Framework for Afghanistan is intended to articulate the strategic vision guiding U.S. government efforts to achieve

U.S. national goals and to facilitate U.S. civilian and military cooperation and partnership in Afghanistan. The framework, originally known as the Integrated Civilian-Military Campaign Plan, was first signed in August 2009. Section 1220 of the National Defense Authorization Act for FY 2013 requires GAO to report on any substantial updates to the campaign plan/framework for Afghanistan. GAO will answer: How has the 2013 update to the Afghanistan framework changed from the October 2012 version?

Threats to Locally Employed Staff

(Project No. 100003, Initiated February 4, 2014)

U.S. agencies employ more than 44,000 locally employed staff (LES)—Foreign Service nationals and U.S. citizens—at over 270 posts worldwide. LES are a key element of the U.S. presence at these posts, often performing a range of programmatic, security, monitoring, maintenance, and other duties. However, due to their association with the United States, LES can be subject to harassment, intimidation, and death threats. Threats to LES are particularly acute at posts in countries with active terrorist networks and violent extremist groups, such as Afghanistan, Iraq, Pakistan, and Yemen. Such threats can potentially hamper U.S. efforts to recruit and retain LES. GAO was asked to review U.S. government efforts to monitor, share information about, and mitigate threats to LES serving at high-threat posts. Key questions: (1) What is the nature and extent of the threat that terrorist networks and other violent extremist groups pose to LES, including the number of threats and attacks; (2) To what extent have U.S. agencies established mechanisms to collect and disseminate information about threats to LES in an effective and timely manner; (3) What steps, if any, have U.S. agencies taken to mitigate threats to LES at high-threat posts and what barriers, if any, exist to mitigating such threats; and (4) How have these threats and attacks affected the recruitment and retention of LES at high-threat posts?

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. GAO will review: (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)

DOD has spent billions of dollars on contract support in Afghanistan and continues to employ many contractors to support its troops in Afghanistan. As DOD begins its drawdown of forces, which is to be completed by December 2014, it must also begin to drawdown contractors. GAO will determine: (1) The extent to which DOD is applying lessons learned from Iraq as it draws down contractors, and their equipment in Afghanistan; (2) The processes established by DOD and U.S. Forces-Afghanistan (USFOR-A) to drawdown its contractor workforce and associated equipment; (3) How DOD is considering cost for operational contract support drawdown decisions; and (4) What approach has USFOR-A taken to plan for the use of contractors post-2014?

U.S. Forces Reductions Impact on DOD's Advising Mission in Afghanistan

(Project No. 351854, Initiated August 15, 2013)

As part of the U.S. plan to end the combat mission in Afghanistan by December 2014, DOD is reducing U.S. force levels to 34,000 troops by February 2014. Beyond 2014, remaining U.S. forces will advise Afghan forces, conduct counterterrorism activities, and support other U.S. agencies. Key questions: (1) To what extent has DOD identified the composition and missions of U.S. forces as it makes force reductions over the next year; (2) To what extent has DOD identified the support and security requirements for the remaining U.S. forces that will be engaged in the advising and additional missions as reductions occur; (3) What challenges, if any, does DOD face in providing support and security for the advising and other missions, and to what extent has it taken steps to mitigate any challenges?

Construction Efforts at the U.S. Embassy in Kabul

(Project No. 320990, Initiated July 24, 2013)

Since 2009 the State Department has awarded two contracts totaling about \$700 million to construct additional housing and office facilities at the U.S. Embassy in Kabul, Afghanistan. State has since terminated the first contract and expanded the scope, value, and timing of the second. Key questions: (1) What progress has State made in constructing new U.S. embassy facilities in Kabul since 2009, and what factors have contributed to any scope, cost, or schedule changes; and (2) To what extent does the present expansion match projected needs?

Use of Foreign Labor Contractors Abroad

(Project No. 320985, Initiated July 2, 2013)

The United States relies on contractors to provide diverse services overseas. Despite prohibiting the use of trafficked labor for all U.S. government

OTHER AGENCY OVERSIGHT

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?

State Department's Management of Grants and Cooperative Agreements

(Project No. 320978, Initiated May 29, 2013)

Grants and cooperative agreements are key tools the Department of State uses to advance foreign policy. In FY12, State awarded approximately \$1.6 billion worldwide in grants and cooperative agreements to nongovernmental organizations and other implementing partners. Key questions: (1) What policies and procedures does State have in place to administer and oversee grant and cooperative agreement awards; and (2) To what extent do State's internal controls provide reasonable assurance that these funds are being used as intended in select countries?

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?

DOD Container Management

(Project No. 351805, Initiated March 1, 2013)

Shipping container management has been a longstanding challenge for DOD. GAO estimates that DOD will pay over \$1 billion in detention fees from 2003 through 2013 for using commercial shipping containers beyond the time frame allotted in its contract with commercial shippers during operations in Iraq and Afghanistan. Key questions: (1) To what extent has DOD implemented corrective actions to address container management challenges affecting shipping containers used in the Afghan theater; and

OTHER AGENCY OVERSIGHT

(2) To what extent has DOD assessed the effect of its corrective actions on the accumulation of detention fees?

Afghanistan Equipment Reduction and Base Closures

(Project No. 351798, Initiated January 22, 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: (1) To what extent has DOD implemented base-closure procedures, including the accountability of equipment, to meet command-established objectives and timelines; (2) To what extent are command-established objectives and timelines for the Afghanistan equipment drawdown supported by DOD facilities and processes; and (3) To what extent 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 six ongoing audits related to reconstruction initiatives. Two projects included in the list below have been suspended.

Review of USAID/Afghanistan's Financial Management Controls for Government to Government Assistance

(Project No. FF100414, Initiated March 10, 2014)

Review Objective:

- Are financial management controls associated with USAID/Afghanistan's government to government assistance designed and operating effectively?

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

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

Review Objective:

- Is the Tarakhil Power Plant being operated and maintained in a sustainable manner that will protect USAID's investment in this facility?

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 Afghan Civilian Assistance Program 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?

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).

Follow-up on a DOD Audit of the Commander's Emergency Response Program 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/Afghanistan were used for their intended purposes, and in compliance with applicable laws and regulations.