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SIGAR staff board a helicopter after a meeting with Helmand's provincial governor in Lashkar Gah. (U.S. Marine Corps 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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COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 lists the eight 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 JUNE 30, 2014			
Agency	Report Number	Date Issued	Project Title
DOD OIG	DODIG-2014-072	5/19/2014	U.S. Military and Coalition Efforts to Develop Effective and Sustainable Healthcare in Support of the Afghan National Police
GAO	GAO-14-528C	6/13/2014	Afghanistan Transition: Observations on U.S. Forces Afghanistan's Efforts to Reduce Contractor Support
GAO	GAO-14-680T	6/10/2014	Afghanistan: Oversight and Accountability of U.S. Assistance
GAO	GAO-14-475C	5/16/2014	Afghanistan Transition: U.S. Force Reductions Impact DOD's Advising Mission in Afghanistan
GAO	GAO-14-191SU	4/4/2014	Afghanistan Equipment Drawdown: Progress Made, but Improved Controls in Decision Making Could Reduce Risk of Unnecessary Expenditures
GAO	GAO-14-438R	4/1/2014	Afghanistan: Changes to Updated U.S. Civil-Military Strategic Framework Reflect Evolving U.S. Role
USAID OIG	F-306-14-002-S	6/19/2014	Review of Sustainability of Operations at Afghanistan's Tarakhil Power Plant
USAID OIG	F-306-14-003-P	6/10/2014	Audit of USAID/Afghanistan's Afghan Civilian Assistance Program

Sources: DOD OIG, response to SIGAR data call, 6/19/2014; State OIG, response to SIGAR data call, 6/23/2014; GAO, response to SIGAR data call, 6/19/2014; USAAA, response to SIGAR data call 6/17/2014; USAID OIG, response to SIGAR data call, 6/16/2014.

U.S. Department of Defense Office of Inspector General

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

U.S. Military and Coalition Efforts to Develop Effective and Sustainable Healthcare in Support of the Afghan National Police

(Report No. DODIG-2014-072, Issued May 19, 2014)

DOD OIG found that the Afghan Air Force is developing casualty-evacuation capabilities utilizing fixed- and rotary-wing aircraft, C-208 and Mi-17s respectively. The Afghan Air Force made significant progress in conducting casualty evacuation this past year, with an increased number of casualty evacuations and improved response times. DOD OIG found examples of improved cooperation among Government of the Islamic Republic of Afghanistan (GIROA) organizations which have had a positive effect on the development of the Afghan National Security Forces (ANSF) health-care system and direct medical support to the Afghan National Police (ANP).

Despite progress identified, DOD IG found challenges remain. DOD IG found that U.S. and Coalition plans and advisory efforts were not consistently focused on developing the ANP medical capability to provide effective point-of-injury and en route care for combat casualties. Additionally, medical advisory resources were not sufficient or, in some cases, not skilled and trained to aid in developing ANP medical capability.

Further, the ANP did not have sufficient medics or the necessary medical equipment and supplies to properly care for injured police personnel. Additional development assistance was needed by the ANP Office of the Surgeon General to provide effective oversight and management of medical activities within the Ministry of Interior (MOI). Priority focus on the shortages of medical personnel at the ANP hospital was needed to support the increasing number of ANP casualties and to ensure there were sufficient pharmacists to provide effective pharmacy operations. Additionally, DOD OIG found that the ANP medical-logistics system was marginally effective and required significant improvement to ensure that medical supplies, including pharmaceuticals, were available as needed for patient care.

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 five reports related to Afghanistan reconstruction.

Afghanistan Transition: Observations on U.S. Forces Afghanistan’s Efforts to Reduce Contractor Support

(Report No. GAO-14-528C, Issued June 13, 2014)

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 draw down contractors. Key questions addressed in this report include: (1) the extent to which DOD is applying lessons learned from Iraq as it draws down contractors and its equipment in Afghanistan; (2) the processes established by DOD and U.S. Forces-Afghanistan (USFOR-A) to draw down its contractor workforce and associated equipment; (3) how DOD is considering cost for operational contract support drawdown decisions; and (4) what approach USFOR-A has taken to plan for the use of contractors post-2014.

Afghanistan: Oversight and Accountability of U.S. Assistance

(Report No. GAO-14-680T, Issued June 10, 2014)

Since 2003, GAO and others have identified numerous challenges related to U.S. efforts in Afghanistan, including: the dangerous security environment, the prevalence of corruption, and the limited capacity of the Afghan government to deliver services and sustain donor-funded projects. Between fiscal years 2002 and 2013, U.S. agencies allocated nearly \$100 billion toward U.S. efforts in Afghanistan. To assist Congress in its oversight, GAO has issued

over 70 products since 2003 related to U.S. efforts in Afghanistan. This testimony summarizes the key findings from those products and discusses: (1) the challenges associated with operating in Afghanistan, (2) key oversight and accountability issues regarding U.S. efforts in Afghanistan, and (3) the need for contingency planning as the U.S. transitions to a civilian-led presence in Afghanistan. While GAO did not make new recommendations, it has made numerous recommendations in prior reports aimed at improving U.S. agencies' oversight and accountability of U.S. funds in Afghanistan. U.S. agencies have generally concurred with these recommendations and have taken or plan to take steps to address them.

Afghanistan Transition: U.S. Force Reductions Impact DOD's Advising Mission in Afghanistan

(Report No. GAO-14-475C, Issued May 16, 2014)

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 addressed in this report include: (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; and (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?

Afghanistan Equipment Drawdown: Progress Made, but Improved Controls in Decision Making Could Reduce Risk of Unnecessary Expenditures

(Report No. GAO-14-191SU, Issued April 4, 2014)

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's knowing how much equipment it has in Afghanistan and making cost-effective decisions about its disposition. Key questions addressed in this report include: (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?

Afghanistan: Changes to Updated U.S. Civil-Military Strategic Framework Reflect Evolving U.S. Role

(Report No. GAO-14-438E, Issued April 1, 2014)

This report compares the August 2013 version of the Framework with the October 2012 version, summarizing the differences between them. Although the October 2012 and the August 2013 versions of the U.S. Civil-Military Strategic Framework for Afghanistan have similarities, the two versions differ in several aspects. These differences reflect, among other things, the U.S. government's heightened emphasis on the transition through the end of 2014 of security responsibility for Afghanistan to Afghan security institutions and the Afghan National Security Forces, as well as the transition in U.S. policy toward a more traditional diplomatic and development model. Both versions of the Framework address four categories of U.S. efforts in support of U.S. national goals in Afghanistan, with security, the first category, as the foundation for the other three categories, or "pillars"—governance, rule of law, and socioeconomic development. Both versions also address the same crosscutting issues. Differences between the two versions include the following:

- In the August 2013 version, the Framework's function and statement of U.S. national goals have been modified to reflect changes in U.S. civilian and military efforts during and after the transition.
- The August 2013 version contains new information about the U.S.-Afghan partnership during the transition.
- The August 2013 version includes new, transition-focused subsections for each of the three strategic pillars—governance, rule of law, and socioeconomic development—assessing the impact of reduced U.S. resources and presence on U.S. objectives and priorities.
- The August 2013 version provides fewer details about the future U.S. government footprint in Afghanistan, reflecting uncertainty affecting the U.S. post-2014 strategy.
- The August 2013 version replaces a section about measuring progress with a new section about civil-military cooperation.
- The August 2013 Framework excludes a list of strategic risks and of factors that could mitigate those risks.

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.

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Review of Sustainability Operations at Afghanistan’s Tarakhil Power Plant

(Report No. F-306-14-002-S, Issued June 19, 2014)

Review Objective:

- Was Da Afghanistan Breshna Sherkat (DABS) operating and maintaining the power plant in a sustainable manner to protect USAID’s investment in the facility?

Audit of USAID/Afghanistan’s Afghan Civilian Assistance Program

(Report No. F-306-14-003-P, Issued June 10, 2014)

Audit Objective:

- Has USAID/Afghanistan assistance to Afghan civilian war victims reached its intended beneficiaries and had the intended impact?

ONGOING OVERSIGHT ACTIVITIES

As of June 30, 2014, the participating agencies reported 24 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 JUNE 30, 2014			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2014-D000RE-0141.000	4/7/2014	Summary Report on Military Construction Projects in Afghanistan and Iraq
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-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	321031	7/24/2014	Securing Soft Targets Overseas

Continued on next page

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TABLE 4.2 (CONTINUED)

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2014			
Agency	Project Number	Date Initiated	Project Title
GAO	351951	6/17/2014	Assessment of Army and Marines' Extended Equipment Reset Liability Costs and Requirements
GAO	351917	4/11/2014	Systems Used to Track Contractors in Contingency Operations
GAO	100012	3/10/2014	American Contractor Preference
GAO	100003	2/4/2014	Mitigating Threats to Locally Employed Staff
GAO	320997	10/22/2013	U.S. Civilian Presence in Afghanistan
GAO	320990	7/24/2013	Construction Efforts at the U.S. Embassy in Kabul
GAO	320985	6/26/2013	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
USAID OIG	FF100414	3/10/2014	Review of USAID/Afghanistan's Financial Management Controls for Government to Government Assistance
USAID OIG	FF101712	10/25/2011	Follow-up on a DOD Audit of CERP Funds Provided to USAID/Afghanistan

Sources: DOD OIG, response to SIGAR data call, 6/19/2014; State OIG, response to SIGAR data call, 6/23/2014; GAO, response to SIGAR data call, 6/19/2014; USAAA, response to SIGAR data call 6/17/2014; USAID OIG, response to SIGAR data call, 6/16/2014.

Department of Defense Office of Inspector General

The Department of Defense continues to face many challenges in executing its Overseas Contingency Operations (OCO). DOD OIG has identified priorities based on those challenges and high-risks. In fiscal year (FY) 2014, DOD OIG oversight focuses on overseas contingency operations with a majority of the agency'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.

A top priority continues to be the monitoring and oversight of acquisition and contracting processes focused on training, equipping, and sustaining Afghanistan National Security Forces (ANSF). The DOD OIG planned oversight efforts address the administration and oversight of contracts for equipping ANSF, such as rotary-wing aircraft. DOD OIG will also continue to review and assess the Department's efforts to train and equip the ANSF.

The DOD OIG-led Southwest Asia Joint Planning Group assists in the coordination and deconfliction of federal and DOD overseas contingency operations-related oversight activities. DOD OIG continues to execute its portion of the FY 2014 Comprehensive Oversight Plan for Southwest Asia.

DOD OIG's ongoing Operation Enduring Freedom (OEF)-related oversight addresses accountability of property; improper payments; contract administration and management including construction projects; transition planning;

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logistical distribution within Afghanistan; retrograde operations, health care; and acquisition planning and controls over funding for the ANSF.

Summary Report on Military Construction Projects in Afghanistan and Iraq

(Project No. D000RE-041.000, Initiated April 7, 2014)

DOD OIG is summarizing systematic problems specific to military construction projects in Afghanistan and Iraq identified in audit reports issued by the DOD Office of Inspector General, Army Audit Agency, and Air Force Audit Agency.

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)

DOD OIG is assessing the planning and execution of 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
- 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 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 GIROA's 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 Forces. 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

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

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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.

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.

Securing Soft Targets Overseas

(Project No. 321031, Initiated July 24, 2014)

U.S. personnel posted in diplomatic facilities overseas continue to face threats to their safety and security, including numerous attacks in high-risk locations in recent years. In particular, residences, recreational facilities, and schools used by these personnel and their families may be attractive "soft targets." (1) How does State manage threats and risks to residences and other soft targets under chief-of-mission authority overseas? (2) To what extent do State's security standards for residences and other soft targets address the threats and risks faced by such facilities? (3) To what extent do State's policies and procedures address security vulnerabilities, if any, at residences and other soft targets?

Assessment of Army and Marine's Extended Equipment Reset Liability Costs and Requirements

(Project No. 351951, Initiated June 17, 2014)

As equipment is returned from Afghanistan, the U.S. Army and Marine Corps are facing a multiyear and multibillion dollar effort to return this equipment to combat-ready condition, known as "reset." Congressional defense committees are concerned about how much this will cost—the reset liability—and asked GAO to investigate and report. Objectives: (1) The extent to which the Army and Marine Corps are using a consistent definition of reset in estimating their reset liabilities. (2) The types and costs included in the Army and Marine Corps reset liability estimates. (3) An analysis of any assumptions used in developing the Army and Marine Corps estimates, to include the planned sources of funding. (4) Any other issues GAO determines appropriate.

Systems Used to Track Contractors in Contingency Operations

(Project No. 351917, Initiated April 11, 2014)

In fiscal year 2013, Congress mandated DOD, State Department, and U.S. Agency for International Development to issue guidance about data collection on contract support for future contingencies involving combat operations outside of the U.S. Key questions: (1) What systems, if any, do the agencies use to manage contractors and the resources needed to sustain each system; (2) To what extent are systems interoperable, use compatible data standards, and meet legislative requirements; (3) To what extent do the systems provide personnel in contingency areas the necessary data to manage contractors; (4) What steps, if any, are the agencies taking to ensure that these systems maximize their ability to manage contractors?

American Contractor Preference

(Project No. 100012, Initiated March 10, 2014)

In fiscal year 2014, Congress directed GAO to assess the potential benefits or problems of expanding an existing statutory preference for American contractors for certain overseas U.S. military construction projects to the U.S. Central Command area of responsibility. Key questions: (1) What benefits or problems did DOD encounter or overcome in establishing a preference for American contractors in military construction projects in locations where the department implemented such a preference? (2) What are the potential benefits of expanding the geographical area to countries in the U.S. Central Command area of responsibility for American contractor preference in military constructions programs? (3) What are the potential problems of expanding the geographical area to countries in the U.S. Central Command area of responsibility for American contractor preference in military constructions programs?

Mitigating 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? (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.

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? (2) To what extent does the present expansion match projected needs?

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?

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

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 two ongoing audits related to reconstruction initiatives.

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?

Follow-up on a DOD Audit of CERP Funds Provided to USAID/Afghanistan

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

Objective:

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