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A view of Kandahar taken during landing. (SIGAR photo by Alex Bronstein-Moffly)

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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 compiles these updates. Publicly available copies of completed reports are posted at the agencies' respective websites.

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 IG)
- 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)

LEAD INSPECTOR GENERAL FOR OPERATION FREEDOM'S SENTINEL APPOINTED

This quarter, the chair of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) named DOD Inspector General (DOD IG) Jon T. Rymer as the lead IG for Operation Freedom's Sentinel (OFS), the new name for the U.S. military mission in Afghanistan.

OFS commenced on January 1, 2015, after U.S. combat operations in Afghanistan formally ended in December 2014. DOD designated OFS as a new overseas contingency operation, triggering a provision in the wartime-contracting law that requires the inspectors general of DOD, State, and

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USAID to coordinate their oversight efforts during new contingency operations. The law also directs the CIGIE chair to name one of these three IGs to serve as the “Lead IG” for oversight of the new operation. Under the law, lead IGs have already been appointed for two ongoing overseas contingency operations: Operation Inherent Resolve to confront the Islamic State in Iraq and the Levant (ISIL), and Operation United Assistance to respond to the Ebola virus outbreak in Africa.

The appointment of a lead IG for OFS and other new overseas contingency operations does not change SIGAR’s authority or jurisdiction over reconstruction funds and programs in Afghanistan, as CIGIE Chair Michael E. Horowitz noted in his letter to DOD IG Rymer. “Nothing in this designation is intended to limit or otherwise affect the authority and responsibilities of SIGAR,” he wrote. Rymer likewise wrote in a letter to Senator Claire McCaskill (D-MO) that he would discharge his duties “in coordination with SIGAR to avoid duplication of effort and ensure compliance with the law in the most efficient manner possible.” Both letters may be found in Appendix E of this report.

COMPLETED OVERSIGHT ACTIVITIES

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

U.S. Department of Defense Office of Inspector General

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

TABLE 4.1

RECENTLY COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2015			
Agency	Report Number	Date Issued	Project Title
DOD IG	DODIG-2015-101	3/31/2015	Contingency Contracting: A Framework for Reform—2015 Update
DOD IG	DODIG-2015-093	3/31/2015	Summary of Lessons Learned – DOD IG Assessment Oversight of "Train, Advise, Assist, and Equip" Operations by U.S. and Coalition Forces in Iraq and Afghanistan
DOD IG	DODIG-2015-082	2/26/2015	The Government of Islamic Republic of Afghanistan's Controls Over the Contract Management Process for U.S. Direct Assistance Need Improvement
DOD IG	DODIG-2015-067	1/30/2015	Assessment of U.S. and Coalition Efforts to Develop the Logistics and Maintenance Sustainment Capability of the Afghan National Police
DOD IG	DODIG-2015-059	1/9/2015	Military Construction in a Contingency Environment: Summary of Weaknesses Identified in Reports Issued From January 1, 2008, Through March 31, 2014
GAO	GAO-15-250	2/18/2015	Contingency Contracting: Contractor Personnel Tracking System Needs Better Plans And Guidance
GAO	GAO-15-285	1/29/2015	Opportunities May Exist to Increase Utility of Nondevelopmental Items Pilot Program
GAO	GAO-15-200	12/22/2014	Further Actions Needed to Improve Oversight of Pass-through Contracts

Source: DOD IG, response to SIGAR data call, 3/19/2015; State OIG, response to SIGAR data call, 3/17/2015; GAO, response to SIGAR data call, 3/19/2015; USAAA, response to SIGAR data call 3/10/2015; USAID OIG, response to SIGAR data call, 3/24/2015

Contingency Contracting: A Framework for Reform—2015 Update

(Report No. DODIG-2015-101, Issued March 31, 2015)

DOD IG re-emphasized ongoing problems identified in the previous DOD Office of Inspector General Reports: DODIG-2012-134, “Contingency Contracting: A Framework for Reform—2012 Update,” September 18, 2012, and D-2010-059, “Contingency Contracting: A Framework for Reform,” May 14, 2010. This report provides a framework and tool for contracting personnel to use when assessing their contracting operations to ensure DOD implements the best practices and identifies vulnerabilities to fraud, waste, and abuse. This report is based on DOD IG consolidation of 40 reports prepared by DOD IG personnel and press releases related to 21 fraud investigations issued from April 1, 2012, through December 31, 2014, regarding DOD’s contingency contracting. These reports and investigations identified a variety of problems relating to DOD officials not properly awarding, administering, or managing contingency contracts in accordance with Federal and DOD policies.

Summary of Lessons Learned—DOD IG Assessment Oversight of “Train, Advise, Assist, and Equip” Operations by U.S. and Coalition Forces in Iraq and Afghanistan

(Report No. DODIG-2015-093, Issued March 31, 2015)

This DOD IG summary report sought lessons learned that might apply to future contingency operations as well as to Operation Inherent Resolve. This summary report provides DOD military commanders and other stakeholders responsible for Operation Inherent Resolve a summary of lessons learned gleaned from DOD IG assessment oversight of U.S. and Coalition “Train, Advise, Assist, and Equip” efforts during Operations Iraqi Freedom and Enduring Freedom. DOD IG reviewed 30 assessment reports issued by the DOD IG between July 2008 and January 2015. These reports contained 342 observations related to U.S. and Coalition efforts to develop the national security forces of Iraq and Afghanistan. DOD IG’s review identified the following five systemic challenge and problem areas, with related lessons learned, in the U.S. and Coalition efforts to develop partner nation security forces, such as those of Iraq and Afghanistan:

- Training and Equipping of Partner Nation Security Forces and Ministries
- Advisory Assistance in Support of Partner Nation Security Forces and Ministries
- Logistics Development and Sustainment
- Accountability and Control of U.S.-Supplied Equipment
- U.S. Contract Management

The Government of Islamic Republic of Afghanistan's Controls Over the Contract Management Process for U.S. Direct Assistance Need Improvement

(Report No. DODIG-2015-082, Issued February 26, 2015)

This report is For Official Use Only. A redacted version has since been posted at the agency's website: <http://www.dodig.mil/pubs/documents/DODIG-2015-082.pdf>

Assessment of U.S. and Coalition Efforts to Develop the Logistics and Maintenance Sustainment Capability of the Afghan National Police

(Report No. DODIG-2015-067, Issued January 30, 2015)

DOD IG found that coalition force and ANP leaders recognized that development of logistics, including supply and maintenance capabilities, was crucial to long-term ANP success. Coalition force advisors identified a need for certain policy updates in support of logistics transition, and encouraged the Ministry of Interior (MOI) and ANP leaders to implement and enforce established logistics policies and processes. Coalition, MOI, and ANP leaders readily offered input on and analysis of MOI and ANP logistics development, and the importance of implementing a demand-based logistics, supply, and maintenance system to ANP mission success.

DOD IG identified key logistics issues in three areas—resources, policy implementation and enforcement, and emerging logistics processes.

Military Construction in a Contingency Environment: Summary of Weaknesses Identified in Reports Issued From January 1, 2008, Through March 31, 2014

(Report No. DODIG-2015-059, Issued January 9, 2015)

The DOD IG summarized DOD IG and Air Force Audit Agency reports that identified weaknesses with contingency construction contracts in Afghanistan and Iraq. Specifically, DOD IG summarized 11 reports that provided oversight of contingency construction contracts valued at about \$738 million. The weaknesses include inadequate quality assurance and contract oversight, inadequate requirements, acceptance of substandard construction, unclear guidance, lack of coordination between commands, lack of contract files, and funding approval process.

Overall, quality-assurance weaknesses were cited 15 times in seven reports and contributed to an increased risk to personnel life and safety on the facilities. The quality-assurance weaknesses included insufficient contract oversight and lack of quality-assurance documents and procedures. The other weaknesses contributed to additional work to bring newly constructed facilities up to standard. The recurring weaknesses indicate that there is an opportunity to apply lessons learned from military construction projects and minimize their recurrence in future contingency environments.

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

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

Government Accountability Office

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

Contingency Contracting: Contractor Personnel Tracking System Needs Better Plans And Guidance

(Report No. GAO-15-250, Issued February 18, 2015)

The U.S. Agency for International Development (USAID) has assessed resources that it needs to sustain its contract data system, the Global Acquisition and Assistance System (GLAAS), but the Department of Defense (DOD) has not assessed all resources that it will need to sustain the Synchronized Predeployment and Operational Tracker–Enterprise Suite (SPOT-ES). DOD, the Department of State (State), and USAID use SPOT-ES as a repository of information on contracts and contractor personnel in contingency operations; USAID also uses GLAAS to record information about contracts. DOD uses the budget process to identify resources it projects it will need in the next budget year to modernize and operate its systems, but DOD has not updated its lifecycle cost estimate or fully defined and assessed its plans to determine all resources needed to sustain SPOT-ES. For example, DOD has not updated its life-cycle cost estimate since 2010, despite changes to costs due to schedule delays, because officials said the system has proven stable. Also, DOD has not defined some of its plans that involve cost elements that need to be included in the estimate because it accepted the system’s previous program management estimates as reported. GAO’s Cost Estimating and Assessment Guide

DOD has business rules for the entry of contract and contractor personnel data in SPOT—the database component of SPOT-ES—but lacks reasonable assurance that SPOT provides personnel data that are consistently timely and reliable because the department does not use its available mechanisms for assessing contractor performance to track whether contractors enter data in accordance with the business rules. The business rules, DOD guidance, and an applicable Defense Federal Acquisition Regulation Supplement clause describe how contractors and contracting officers are to enter data in SPOT. Using existing mechanisms for tracking contractor performance could provide DOD reasonable assurance that contractors have abided by business rules to enter and provide timely and reliable data. states that cost estimates should be current and comprehensive. Without regularly updating life-cycle costs and defining and assessing plans to provide a full accounting for the systems’

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costs, management will have difficulty planning program resource requirements and making decisions.

DOD has completed SPOT-ES interoperability testing, but has not fully registered or approved the system's data. DOD Instruction 8320.02 directs heads of DOD components to register authoritative data sources and metadata in DOD's Data Services Environment (DSE), its primary online repository for technical descriptions related to information technology and systems for all authorized users, and provides policy that data will be visible and trusted. GAO found that registration for SPOT-ES data was not completed, although program officials thought they had completed all the steps needed to register the system. Full registration and approval in the DSE would help ensure that data are visible and trusted.

GAO recommends, among other things, that DOD regularly update its life-cycle cost estimate for SPOT-ES to include defining and assessing its plans for SPOT-ES; use mechanisms to track contractor performance of SPOT-ES data entry; and complete SPOT-ES registration in the DSE. DOD concurred with these recommendations, and described planned steps to address them.

Opportunities May Exist to Increase Utility of Nondevelopmental Items Pilot Program

(Report No. GAO-15-285, Issued January 29, 2015)

Since the Department of Defense (DOD) implemented a pilot program in 2011 to award contracts for military-purpose nondevelopmental items (MPNDI), it has not awarded any contracts using the authority. An MPNDI is generally an item that meets a validated military requirement and has been developed exclusively at private expense. GAO's analysis identified a number of issues that may be contributing to the lack of use of the pilot program, including the following: In several instances, DOD officials from commands and contracting activities that GAO interviewed were unaware of the pilot program prior to GAO's review; their force noted that the program had not been well publicized within the department; DOD program and contracting officials that GAO contacted stated that it was difficult to identify proposed acquisitions that could meet all the criteria for using the pilot program, which include that the items must be developed at private expense, the initial lot of items be delivered within nine months after contract award, contractors be nontraditional defense contractors, competitive procedures be used, and contracts are \$50 million or less; contracting officials from the military departments with whom GAO spoke identified other existing authorities—such as commercial item acquisition procedures—that they would use to acquire items they identified as potentially covered by the pilot program.

GAO recommends that DOD identify how the pilot program can help DOD attract nontraditional contractors, to test flexibilities or streamlined

procedures not otherwise available under existing authorities, and include issues hindering its use in its annual reports to Congress. DOD concurred with GAO's recommendations.

Further Actions Needed to Improve Oversight of Pass-through Contracts

(Report No. GAO-15-200, Issued December 22, 2014)

Congress required the Department of Defense (DOD), the Department of State (State), and the United States Agency for International Development (USAID) to issue guidance and regulations as necessary to ensure that contracting officers complete additional analyses prior to awarding pass-through contracts—contracts meeting certain criteria and in which prime contractors plan to subcontract 70% or more of the total cost of work to be performed—by July 2013.

DOD, State, and USAID varied in their implementation of Section 802. Specifically, GAO's analysis of the agencies' policies and regulations found the following: USAID issued a policy directive in June 2013 restating Section 802 requirements and is updating checklists used by contracting officers. State issued a procurement bulletin in July 2014 that restated Section 802 requirements but has not taken further steps. Neither USAID nor State has provided its contracting officers additional information to help them implement these new requirements, such as by identifying how to assess alternative contracting arrangements or how to document their decisions. DOD has not taken any actions and is waiting for revisions to the Federal Acquisition Regulation—expected to be completed by March 2015—before deciding what, if any, changes to its guidance are needed.

As of November 2014, none of the agencies had updated their management-review processes to reflect Section 802 requirements.

To help ensure contracting officers carry out Section 802 requirements, GAO recommends that DOD, State, and USAID take two actions: issue guidance to help contracting officers perform the additional steps required, and revise management-review processes and guidance to verify implementation.

U.S. Army Audit Agency

The USAAA completed no audits related to Afghanistan reconstruction this quarter.

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

This quarter, USAID OIG issued no audits related to reconstruction activities.

ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2015, the participating agencies reported 13 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.

U.S. 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 IG) has identified priorities based on those challenges and high-risks. For FY 2015, DOD IG oversight focuses on the areas of monitoring and oversight of acquisition and contracting processes that support training, equipping, and sustaining Afghanistan Security Forces (ASF). DOD IG will also continue to review and assess the Department's efforts to train and equip Afghan National Security Forces.

The DOD IG-led Southwest Asia Joint Planning Group assists in coordinating and deconflicting federal and DOD OCO-related oversight activities. DOD IG, working with the SIGAR as well as fellow Inspectors General and Defense oversight-community members, has issued the *FY 2015 Comprehensive Oversight Plan for Southwest Asia*, October 2014. A key theme in the FY 2015 plan development is the force restructuring/draw-down of operations in Afghanistan.

DOD IG's ongoing OEF-related oversight addresses accountability of property; improper payments; contract administration and management, including construction projects; transition planning; logistical distribution within Afghanistan; and acquisition planning and controls over funding for Afghan Security Forces.

Examination of DOD Execution of Afghanistan National Army Trust Fund Donations to the Afghanistan Security Forces Fund

(Project No. D2015-D000FL-0026.000, Initiated October 24, 2014)

The Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller), requested this examination. The Deputy Comptroller asserted that the receipts and expenditures, as of June 30, 2014, for projects fully funded from the North Atlantic Treaty Organization (NATO) ANA Trust Fund contributions and received into the Afghanistan Security Forces Fund in FY 2013 or earlier were fairly presented in all material respects. DOD IG is to determine whether the Deputy Comptroller fairly presented the receipts and expenditures from the NATO ANA Trust Fund contributions. In addition, DOD IG will review internal controls over financial reporting and compliance with laws and regulations as it relates to DOD IG's engagement objective. DOD IG's responsibility is to express an opinion based on its examination.

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TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2015			
Agency	Project Number	Date Initiated	Project Title
DOD IG	D2015-D000FL-0026.000	10/24/2014	Examination of DOD Execution of Afghanistan National Army Trust Fund Donations to the Afghanistan Security Forces Fund
DOD IG	D2014-D000JB-0219.000	9/4/2014	Audit of Government of Islamic Republic of Afghanistan's Internal Control for Asset Accountability
DOD IG	D2014-D00SPO-0129.001	7/2/2014	Assessment of the Sufficiency of the Afghan National Security Force's Policies, Processes, and Procedures for the Management and Accountability of Ammunition, Explosives, and Fuel
DOD IG	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
DOS OIG	14AUD034	2/11/2014	Audit of Department of State Selection, Positioning, Training, and Oversight Responsibilities of Grants Officer Representatives
GAO	321059	2/5/2015	Afghan Special Immigrant Visa Program
GAO	351991	11/21/2014	Military Construction in a Contingency Environment
GAO	321034	7/23/2014	Construction Efforts at the U.S. Embassy in Kabul Part II
GAO	351951	7/16/2014	Army and Marine's Extended Equipment Reset Liability Costs and Requirements
GAO	321031	7/9/2014	Securing Diplomatic Residences and Other Soft Targets Overseas
GAO	100003	2/13/2014	Mitigating Threats to Locally Employed Staff
USAID OIG	FF100315	2/9/2015	Audit of USAID/Afghanistan's Assistance in Building Afghanistan by Developing Enterprises Program
USAID OIG	FF101014	8/26/2014	Audit of USAID/Afghanistan's Strategy for Monitoring and Evaluating Its Programs Throughout Afghanistan

Source: DOD IG, response to SIGAR data call, 3/19/2015; State OIG, response to SIGAR data call, 3/17/2015; GAO, response to SIGAR data call, 3/19/2015; USAAA, response to SIGAR data call 3/10/2015; USAID OIG, response to SIGAR data call, 3/24/2015

Audit of Government of Islamic Republic of Afghanistan's Internal Control for Asset Accountability

(Project No. D2014-D000JB-0219.000, Initiated September 4, 2014)

The DOD IG is conducting this audit in response to a statutory requirement. DOD IG is determining whether the Combined Security Transition Command-Afghanistan (CSTC-A) and the GIROA Ministries of Defense and Interior have controls in place to effectively manage asset accountability for vehicles and buildings. Specifically, DOD IG will evaluate the adequacy of the policies and procedures for verifying the existence of the donated assets, forecasting of maintenance and replacement operations requirements, and identifying requirements for asset replenishment.

Assessment of the Sufficiency of the Afghan National Security Force's Policies, Processes, and Procedures for the Management and Accountability of Ammunition, Explosives, and Fuel

(Project No. D2014-D00SPO-0129.001, Initiated July 2, 2014).

For this Command-requested follow-on review, the DOD IG is assessing the sufficiency of Afghan National Security Forces policies and procedures for the management and accountability of fuel (Class III Bulk) and

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conventional military ammunition and explosives (Class V). Specifically DOD IG will review:

- the ISAF Security Assistance Office relationship with the Ministries of Defense and Interior regarding regulations and procedures for the procurement, receipt, accountability, and consumption of ammunition and fuel
- ANSF compliance with published accountability procedures and internal controls for ammunition, explosives, and fuel at national and regional commands
- ANSF ammunition, explosives, and fuel distribution and accountability systems for significant gaps and vulnerabilities
- ANSF storage facilities for ammunition, explosives, and fuel for security gaps and vulnerabilities

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 IG 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

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

State OIG has one ongoing project 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 are selected, positioned, and trained to successfully perform their assigned grants-administration and oversight responsibilities.

Government Accountability Office

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

Afghan Special Immigrant Visa Program

(Project No. 321059, Initiated February 5, 2015)

The Afghanistan Special Immigrant Visa (SIV) program provides visas to Afghan nationals and their families who are under threat because of their work for State and USAID, or other U.S. agencies. A high rate of applications for the Afghan SIV program, coupled with short tours by State and USAID U.S. personnel in Afghanistan, could diminish the U.S. government's institutional knowledge, local relationships, and cultural understanding in that country. Key Questions: (1) How has State and USAID's workforce in Afghanistan been affected by the departure of SIV recipients? (2) To what extent, if any, have State and USAID developed plans to mitigate the departure of Afghan SIV recipients? (3) What actions, if any, have State and USAID taken to mitigate the departure of Afghan SIV recipients?

Military Construction in a Contingency Environment

(Project No. 351991, Initiated November 21, 2014)

The audit will examine: (1) The processes DOD officials used to make decisions about military construction in Iraq and Afghanistan, to include procedures for determining whether a structure should be permanent or temporary; (2) The costs associated with decisions made about military construction in Iraq and Afghanistan, to include the sources of funding; (3) Any lessons the Department has learned about military construction during contingency operations based on the experiences of Iraq and Afghanistan; and (4) Any other issues related to military construction in a contingency environment that may come to light during the course of the audit.

Construction Efforts at the U.S. Embassy in Kabul Part II

(Project No. 321034, initiated July 23, 2014)

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:

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(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?

Army and Marine’s Extended Equipment Reset Liability Costs and Requirements

(Project No. 351951, Initiated July 23, 2014)

As equipment is returned from Afghanistan, the 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.

Securing Diplomatic Residences and Other Soft Targets Overseas

(Project No. 321031, initiated July 9, 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.” Key questions: (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?

Mitigating Threats to Locally Employed Staff

(Project No. 100003, Initiated February 13, 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. Army Audit Agency

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

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

This quarter USAID OIG has two ongoing audits related to reconstruction initiatives.

Audit of USAID/Afghanistan's Assistance in Building Afghanistan by Developing Enterprises Program

(Project No. FF100315, Initiated February 9, 2015)

Audit Objective:

- Is USAID/Afghanistan's Assistance in Building Afghanistan by Developing Enterprises Program increasing private-sector investment, creating new jobs, and improving the business environment as planned?

Audit of USAID/Afghanistan's Strategy for Monitoring and Evaluating Its Programs Throughout Afghanistan

(Project No. FF101014, Initiated August 26, 2014)

Audit Objective:

- Does USAID/Afghanistan's monitoring and evaluation strategy provide effective coverage over USAID's program activities in Afghanistan?