

4 OTHER AGENCY OVERSIGHT



OTHER AGENCY OVERSIGHT CONTENTS

Completed Oversight Activities	196
Ongoing Oversight Activities	199

Photo on previous page

Troopers of the U.S. 5th Cavalry Regiment man an observation post while Afghan combat engineers conduct route clearance in Wardak Province, Afghanistan. (U.S. Army photo by First Lieutenant Yau-liong Tsai)

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 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, 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)

OTHER AGENCY OVERSIGHT

COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 lists the five 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 SEPTEMBER 30, 2015			
Agency	Report Number	Date Issued	Project Title
DOD IG	DODIG-2015-154	7/31/2015	Independent Auditor's Report on the Examination of DoD Execution of Afghanistan National Army Trust Fund Donations to the Afghanistan Security Forces Fund
State OIG	AUD-MERO-16-04	10/2/2015	Fuel Storage at Embassy Kabul and Camp Sullivan
GAO	GAO-15-458SU	6/17/2015	Combating Terrorism: Steps Taken to Mitigate Threats to Locally Hired Staff, but State Department Could Improve Reporting on Terrorist Threats
GAO	GAO-15-700	7/9/2015	Diplomatic Security: State Department Should Better Manage Risks to Residences and Other Soft Targets Overseas
GAO	GAO-15-708RSU	9/28/2015	Kabul: Camp Sullivan Mishap Related to HESCO Security Barriers

Source: DOD IG, response to SIGAR data call, 9/18/2015; State OIG, response to SIGAR data call, 9/21/2015; GAO, response to SIGAR data call, 9/18/2015; USAAA, response to SIGAR data call 9/14/2015; USAID OIG, response to SIGAR data call, 9/10/2015.

U.S. Department of Defense Office of Inspector General

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

Independent Auditor's Report on the Examination of DoD Execution of Afghanistan National Army Trust Fund Donations to the Afghanistan Security Forces Fund (Report No. DODIG-2015-154, Issued July 31, 2015)

DOD IG examined management's assertion of the receipts and expenditures, as of June 30, 2014, for projects fully funded from the North Atlantic Treaty Organization (NATO) Afghanistan National Army (ANA) Trust Fund contributions received into the Afghanistan Security Forces Fund (ASFF) in fiscal year (FY) 2013 or earlier. Note: The Deputy Comptroller excluded from their assertion any projects funded with FY 2014 or later funds, which also excluded the reporting of any prior collections, obligations, and disbursements related to these projects.

This is the second examination of the NATO ANA Trust Fund. The Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller) (Deputy Comptroller) asserted that the receipts and expenditures from the NATO ANA Trust Fund contributions were fairly presented. In DOD IG's opinion, because of the significance of the material variances described in the preceding paragraph, management's assertion of the receipts and expenditures of projects fully funded with contributions to the NATO ANA Trust Fund in FY 2013 or earlier was not presented fairly in accordance with generally accepted accounting principles.

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

During this quarter, State OIG released one reports related to Afghanistan reconstruction; the report is classified.

Fuel Storage at Embassy Kabul and Camp Sullivan

(Report No. AUD-MERO-16-04, Issued October 2, 2015)

This report is classified.

Government Accountability Office

During this quarter, GAO issued three reports related to Afghanistan reconstruction; two of the reports are classified.

Diplomatic Security: State Department Should Better Manage Risks to Residences and Other Soft Targets Overseas

(Report No. GAO-15-700, Issued July 9, 2015)

The Department of State (State) conducts a range of activities to assess risks to residences overseas. For instance, State tracks information on overseas residences in its property database, establishes threat levels at overseas posts, develops security standards for different types of residences and threat levels, and requires posts to periodically conduct residential security surveys. However, 17 of the 68 surveys for residences GAO reviewed were untimely or missing. Without up-to-date security surveys of all its overseas residences, State's ability to identify and address vulnerabilities or make informed decisions about where to allocate resources for security upgrades is limited.

State has taken steps to update its residential security standards; however, these updates have not been timely, and the standards are difficult to use. According to State officials, updating residential security standards should take about 75 days, but all three updates since 2005 took more than three years each. State is making efforts to improve the timeliness of such updates in response to a prior GAO recommendation. In addition, while federal internal-control standards state that policy standards should be clear and consistent to support good decision making, State's standards and other security-related guidance for residences have gaps and inconsistencies, complicating posts' efforts to determine and apply the appropriate security measures and potentially leaving some residences at risk.

State addresses security vulnerabilities at residences by installing various upgrades intended to help residences meet security standards, but 38 of the 68 residences GAO reviewed did not meet all applicable standards. For example, eight residences did not meet the standards for perimeter barriers. When residences do not and cannot meet all applicable security standards, posts are required to request exceptions, which identify steps the posts will take to mitigate vulnerabilities. However, State had an exception on file for

OTHER AGENCY OVERSIGHT

only one of the 38 residences that did not meet all applicable standards. As a result, State lacks key information that could provide it with a clearer picture of security vulnerabilities at residences and enable it to make better risk-management decisions.

State manages risks to schools and other soft targets overseas in several ways, but its efforts may be constrained by limited awareness of relevant guidance and tools. In fiscal years 2010 through 2015, State awarded almost 400 grants in total for security upgrades at schools and other soft targets. While federal internal control standards call for timely communication of relevant information to staff responsible for program objectives, officials at most of the posts GAO visited were unaware of some guidance and tools for securing schools and other soft targets. As a result, State may not be fully leveraging existing programs and resources for addressing security needs at these facilities.

GAO recommends that State, among other things, institute procedures to ensure residential security surveys are completed as required, clarify its standards and security-related guidance for residences, develop procedures to ensure residences either meet standards or have exceptions on file, and take steps to ensure posts are aware of existing guidance and tools regarding the security of schools and other soft targets. State concurred with all of GAO's recommendations.

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.

OTHER AGENCY OVERSIGHT

ONGOING OVERSIGHT ACTIVITIES

As of September 30, 2015, the participating agencies reported nine ongoing oversight activities related to reconstruction in Afghanistan. The activities reported are listed in Table 4.2 and described in the following sections by agency.

TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2015			
Agency	Project Number	Date Initiated	Project Title
DOD IG	D2015-D000JB-0239.000	8/14/2015	Audit of Contract Oversight in Afghanistan
DOD IG	D2015-D000JB-0174.000	4/20/2015	Audit of Controls over Afghanistan Ministry of Interior Fuels Contracts
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
State OIG	15AUD063	4/29/2015	Audit of the Embassy Kabul Operations and Maintenance Contract
GAO	291279	5/6/2015	Effectiveness of Hyperbaric Oxygen Therapy to Treat Traumatic Brain Injuries (TBI) and Post-Traumatic Stress Disorder (PTSD)
GAO	321059	2/5/2015	Afghan Special Immigrant Visa Program
GAO	351991	11/21/2014	Military Construction in a Contingency Environment
USAID OIG	FF100315	3/31/2015	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, 9/18/2015; State OIG, response to SIGAR data call, 9/21/2015; GAO, response to SIGAR data call, 9/18/2015; USAAA, response to SIGAR data call 9/14/2015; USAID OIG, response to SIGAR data call, 9/10/2015.

U.S. Department of Defense Office of Inspector General

DOD continues to face many challenges in executing its Overseas Contingency Operations (OCO). DOD IG has identified priorities based on those challenges and high risks. For FY 2016, DOD IG will continue focus on the areas of oversight of acquisition and contracting processes that support training, equipping, and sustaining Afghanistan's security forces. DOD IG will also continue to review and assess the Department's efforts to train and equip Afghan National Defense and Security Forces as well as matters related to transitions from DoD to Department of State. DoD IG will also review various intelligence related matters to OCO operations.

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, have developed and plan to issue the FY 2016 Comprehensive Oversight Plan for Overseas Contingency Operations, October 2015.

OTHER AGENCY OVERSIGHT

Audit of Contract Oversight in Afghanistan

(Project No. D2015-D000JB-0239.000, Initiated August 14, 2015)

DOD OIG is determining whether contracting officer's representatives were properly appointed and trained, and were able to effectively perform their oversight responsibilities for contracts in Afghanistan.

Audit of Controls over Afghanistan Ministry of Interior Fuels Contracts

(Project No. D2015-D000JB-0174.000, Initiated April 20, 2015)

DOD IG is continuing its series of audits related to Afghanistan contract oversight. In this specific audit, DOD IG will determine whether CSTC-A and the MOI have established effective controls for oversight of MOI fuel contracts.

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-D00SP0-0181.000, 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 the Embassy Kabul Operations and Maintenance Contract

(Project No. 15AUD063, Initiated April 29, 2015)

Pacific Architects and Engineers Government Services Inc. (PAE) operates and maintains the utility systems for the U.S. embassy compound and Camp Sullivan in Kabul, Afghanistan. (Camp Sullivan is located by Kabul International Airport and provides the living quarters for the embassy's security force.) PAE provides support services 24 hours a day, 365 days a year, for electrical generation and distribution; heating and ventilation; water-supply purification and distribution; fire protection; sewage and wastewater treatment; elevator maintenance; and fuel storage and distribution for generators and vehicles. PAE also provides unscheduled services to embassy offices and living quarters and escort services for subcontractors and other individuals without security clearances who work at secure sites on the embassy compound.

This audit will be the first in a series of audits on the PAE operations and maintenance contract. An audit of the PAE operations and maintenance contract will address risk areas related to Department management and oversight of contractor performance, an area identified by OIG as a management and performance challenge. (See: Fiscal Year 2014 Agency Financial Report, United States Department of State; pp. 118 – 120; 11/2014) The first audit will focus on risk areas in the fuel-storage and distribution system and possibly offer the opportunity for monetary benefits. Future audits will focus on other services provided by PAE.

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 three ongoing projects this quarter related to Afghanistan reconstruction.

Effectiveness of Hyperbaric Oxygen Therapy to Treat Traumatic Brain Injuries (TBI) And Post-Traumatic Stress Disorder (PTSD)

(Project No. 291279, Initiated May 6, 2015)

Traumatic brain injuries (TBI) and post-traumatic stress disorder (PTSD) are the signature wounds suffered in the conflicts in Iraq and Afghanistan.

Question: (1) What has published research concluded about the

OTHER AGENCY OVERSIGHT

effectiveness of hyperbaric oxygen therapy in the treatment of traumatic brain injury and post-traumatic stress disorder?

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.

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 March 31, 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?