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Five new MD-530 helicopters arrive in Kabul on a C-17 transport plane to augment the Afghan Air Force’s capabilities. The helicopters can fire rockets or .50-caliber machine guns. The AAF now has 18 MD-530s, with another nine slated to arrive by the end of August 2016. (USAF photo by Captain Jason Smith)
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 on 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 four oversight projects related to reconstruction that participating agencies reported as completed this quarter.

<table>
<thead>
<tr>
<th>Agency</th>
<th>Report Number</th>
<th>Date Issued</th>
<th>Project Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>GAO</td>
<td>GAO-16-562T</td>
<td>4/19/2016</td>
<td>VA Health Care: Actions Needed to Improve Access to Primary Care for Newly Enrolled Veterans</td>
</tr>
<tr>
<td>USAID OIG</td>
<td>F-306-16-001-S</td>
<td>6/28/2016</td>
<td>Additional Controls Have Improved USAID’s Administration of Involuntary Separate Maintenance Allowance in Afghanistan</td>
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</tbody>
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U.S. Department of Defense Office of Inspector General

During this quarter, DOD IG released no reports related to Afghanistan reconstruction.

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

During this quarter, State OIG released two reports related to Afghanistan reconstruction.


During the course of an ongoing audit of the Bureau of Overseas Buildings Operations’ (OBO) construction and commissioning of a new office and residential apartment building at the U.S. Embassy in Kabul, Afghanistan, the Department of State (State) Office of Inspector General (OIG) and the U.S. Army Corps of Engineers (USACE) identified life, health, and safety risks to building occupants due to a type of hazardous electrical current—known as objectionable current—in both the office and apartment building. Specifically, State OIG and the USACE team, which included master electricians from Task Force Protect Our Warfighters and Electrical Resources (POWER), discovered objectionable currents measuring up to 16.7 amps in the New Office Annex (NOX) building and up to 27 amps in the residential apartment building—Staff Diplomatic Apartment (SDA-1). Objectionable current is electrical current occurring on the grounding wiring of a building. Although the National Electrical Code does not establish a life/safety
threshold for objectionable current, Task Force POWER considers any objectionable current a risk to life and safety. Industry safety standards regarding electrical shock indicate that loss of life is probable with current as low as 10 amps. In the case of the NOX, the objectionable current measured 6 amps more than the level that the Centers for Disease Control and Prevention (CDC) have determined is likely to result in cardiac arrest, severe burns, and probable death. With respect to the residential apartment, or SDA-1, the objectionable current measured 17 amps more than the level of amperage that the CDC has determined is likely to result in death. The most common causes of objectionable current are improperly installed electrical wiring, equipment, and faulty electrical appliances.

The NOX is designed to accommodate more than 900 Department personnel, and when fully occupied, SDA-1 will house nearly 300 residents. When objectionable current flows on metal parts, it can cause electric shock and even death from ventricular fibrillation because of the elevated voltage. It can also cause a fire to ignite if combustible material is placed near the current. As a result, the life, health, and safety of Department personnel occupying these buildings are at risk. Accordingly, State OIG recommended that Embassy Kabul in coordination with OBO take immediate action to: (1) examine the installation of electrical wiring, equipment, and appliances in the NOX and SDA-1 to ascertain the cause for the objectionable current; (2) determine what mitigation measures can be immediately taken to eliminate or reduce risk to personnel occupying the buildings; (3) and, to the extent necessary, inform residents of the existence of objectionable current and the risks associated with it, and provide instructions on how to eliminate or avoid accompanying hazards.

Improvements Needed To Strengthen Vehicle-Fueling Controls and Operations and Maintenance Contract at Embassy Kabul, Afghanistan

In December 2010, State OIG reported that an Afghan fuel vendor, National Fuels Inc., billed Embassy Kabul for $346,682 in fuel that it had not received. State OIG conducted this audit to determine whether U.S. Embassy Kabul had implemented adequate controls to safeguard and account for purchased fuel and whether PAE Government Services Inc. (PAE), the embassy’s operations and maintenance contractor, performed its fuel-monitoring duties in accordance with the statement of work. State OIG made 10 recommendations to Embassy Kabul to improve fuel operations at the embassy and Camp Sullivan including increasing oversight of PAE, updating the Department’s vehicle-fueling system to prevent unauthorized access to fuel and promote accountability, reviewing $1.21 million in unsupported costs, and relocating the fueling station office on the embassy compound to a location that offers sufficient egress capacity in the event of an emergency.
Government Accountability Office
During this quarter, GAO issued one report related to Afghanistan reconstruction.

VA Health Care: Actions Needed to Improve Access to Primary Care for Newly Enrolled Veterans
GAO was asked to examine the Department of Veterans Affairs’ (VA) Veterans Health Administration (VHA) efforts to provide timely access to primary care services. This report examines, among other things, (1) newly enrolled veterans’ access to primary care and (2) VHA’s related oversight. GAO interviewed officials from six VA medical centers selected to provide variation in factors such as geographic location, clinical services offered, and average primary care wait times; reviewed a randomly selected, non-generalizable sample of medical records for 180 newly enrolled veterans; and interviewed VHA and medical center officials on oversight of access to primary care. GAO evaluated VHA’s oversight against relevant federal standards for internal control.

GAO found that not all newly enrolled veterans were able to access primary care from the VHA, and others experienced wide variation in the amount of time they waited for care. Sixty of the 180 newly enrolled veterans in GAO’s review had not been seen by providers at the time of the review; nearly half were unable to access primary care because VA medical center staff did not schedule appointments for these veterans in accordance with VHA policy. The 120 newly enrolled veterans in GAO’s review who were seen by providers waited from 22 days to 71 days from their requests that VA contact them to schedule appointments to when they were seen, according to GAO’s analysis. These time frames were impacted by limited appointment availability and weaknesses in medical center scheduling practices, which contributed to unnecessary delays.

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 one review related to Afghanistan reconstruction-activities.

Additional Controls Have Improved USAID’s Administration of Involuntary Separate Maintenance Allowance in Afghanistan
The objective of the review was to determine whether USAID’s implementation of some of its recommendations (1, 2, 4 and 9) from the Audit of USAID/Afghanistan’s Internal Controls in the Administration of the
Involuntary Separate Maintenance Allowance prevented improper use of ISMA.

The review found no evidence of improper use of ISMA, except for one personal services contractor who received $6,500 in ISMA while under a six-month contract. In addition, 25% of spouses’ signatures on Form SF-1190 were not verified at the mission and some ISMA applications were missing Form OF-126.

The review made three recommendations to address these issues.

**ONGOING OVERSIGHT ACTIVITIES**

As of July 31, 2016, 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.

<table>
<thead>
<tr>
<th>Agency</th>
<th>Project Number</th>
<th>Date Initiated</th>
<th>Project Title</th>
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<tbody>
<tr>
<td>DOD IG</td>
<td>D2016-D00SP0-0153.000</td>
<td>5/17/2016</td>
<td>Assessment of U.S./Coalition Efforts to Enable the Afghan Ministry of Defense to Develop its Oversight and Internal Control Capability</td>
</tr>
<tr>
<td>DOD IG</td>
<td>D2016-D000JB-0150.000</td>
<td>5/5/2016</td>
<td>Audit of Reliability of Navy Financial Data Reported for Operation Freedom’s Sentinel</td>
</tr>
<tr>
<td>DOD IG</td>
<td>D2016-D0050-0054.000</td>
<td>11/25/2015</td>
<td>Assessment of U.S./Coalition 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</td>
</tr>
<tr>
<td>DOD IG</td>
<td>D2016-D00SP0-0030.000</td>
<td>10/16/2015</td>
<td>Summary Report on Inspections of DOD Facilities and Military Housing</td>
</tr>
<tr>
<td>DOD IG</td>
<td>D2015-D000JB-0239.000</td>
<td>8/14/2015</td>
<td>Audit of Contract Oversight in Afghanistan</td>
</tr>
<tr>
<td>State OIG</td>
<td>16AUD051</td>
<td>12/22/2015</td>
<td>Audit of Department of State Compliance with Critical Environment Contracting Requirements</td>
</tr>
<tr>
<td>State OIG</td>
<td>15AUD044</td>
<td>10/15/2015</td>
<td>Audit of the Embassy Kabul Construction and Commissioning</td>
</tr>
<tr>
<td>GAO</td>
<td>100431</td>
<td>1/21/2016</td>
<td>DOD Use of Overseas Contingency Operations (OCO) Funds</td>
</tr>
<tr>
<td>GAO</td>
<td>100148</td>
<td>10/7/2015</td>
<td>Disposal of Waste in Burn Pits</td>
</tr>
<tr>
<td>GAO</td>
<td>351991</td>
<td>11/21/2014</td>
<td>Military Construction in a Contingency Environment</td>
</tr>
<tr>
<td>USAID OIG</td>
<td>FF1C0216</td>
<td>5/11/2016</td>
<td>Audit of USAID/Afghanistan's New Development Partnership</td>
</tr>
<tr>
<td>USAID OIG</td>
<td>FF1C0116</td>
<td>1/20/2016</td>
<td>Audit of USAID/Afghanistan’s Use of the Afghanistan Reconstruction Trust Fund</td>
</tr>
</tbody>
</table>


**U.S. Department of Defense Office of Inspector General**

The Department of Defense Office of Inspector General (DOD IG) has identified priorities based on those challenges and high-risks. 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). The DOD IG will also continue
The chapter discusses DOD IG-led oversight activities in Southwest Asia, focusing on the coordination and deconfliction of 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 2016 Comprehensive Oversight Plan for Overseas Contingency Operations (COP–OCO), formerly known as the Comprehensive Oversight Plan for Southwest Asia. The COP–OCO includes the Joint Strategic Oversight Plans (JSOP) for Operation Inherent Resolve and Afghanistan. The Afghanistan JSOP includes Operation Freedom’s Sentinel (OFS), as well as reconstruction and humanitarian assistance programs and activities that are separate from OFS.

DOD IG has six ongoing projects this quarter that relate to reconstruction or security operations in Afghanistan.

**Assessment of U.S./Coalition Efforts to Enable the Afghan Ministry of Defense to Develop its Oversight and Internal Control Capability** *(D2016-D00SP0-0153.000, Initiated May 17, 2016)*

DOD IG is determining whether U.S. Government and Coalition Train-Advise-Assist efforts will enable the Afghan Ministry of Defense (MOD) and subordinate organizations to develop a Transparency, Accountability, and Oversight capability that helps the MoD to run efficient and effective operations, report reliable information about its operations, and comply with applicable laws and regulations.

**Audit of Reliability of Navy Financial Data Reported for Operation Freedom’s Sentinel** *(D2016-D000JB-0150.000, Initiated May 5, 2016)*

DOD is determining whether the Navy has adequate accountability of DOD funds supporting Operation Freedom’s Sentinel by determining the accuracy of obligations and disbursements, as reported in the Cost of War report, for select Navy appropriations.

**Audit of the Government of Islamic Republic of Afghanistan’s Controls Over U.S. Direct Assistance Funded Contracts** *(D2016-D000JB-0089.000, Initiated March 9, 2016)*

DOD is determining whether the Combined Security Transition Command-Afghanistan and the Government of Islamic Republic of Afghanistan’s Ministries of Defense and Interior have established and implemented effective controls over the contract-management process.
Assessment of U.S./Coalition Efforts to Train, Advise, Assist, and Equip the Afghan National Army Special Operations Forces
(Project No. D2016-D00SPO-0054.000, Initiated November 25, 2015)
DOD IG is determining whether U.S.-government and Coalition goals, objectives, plans, and resources to train the Afghan National Army Special Operations Forces are sufficient, operative, and relevant.

Summary Report on Inspections of DOD Facilities and Military Housing
(Project No. D2016-D000PT-0030.000, Initiated October 16, 2015)
This project will collectively evaluate the results of the previous DOD IG inspections of buildings and housing facilities in Afghanistan, Japan, Korea, and regions of the continental United States, as well as the ongoing facility inspection in Jordan. DOD IG is performing additional analysis based on these reports to identify any potential broader findings and recommendations related to electrical system safety, fire protection systems, environmental health and safety, etc. Specifically, DOD IG will evaluate common deficiencies and systemic issues found throughout DOD facilities during the previous inspections. DOD IG will also evaluate DOD policy regarding health and safety standards and requirements for DOD-occupied facilities worldwide.

Audit of Contract Oversight in Afghanistan
(Project No. D2015-D000JB-0239.000, Initiated August 14, 2015)
DOD IG 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.

U.S. Department of State Office of Inspector General-Middle East Regional Operations
State OIG has two ongoing projects this quarter related to Afghanistan reconstruction.

Audit of Department of State Compliance with Critical Environment Contracting Requirements
(Project No. 16AUD051, Initiated December 22, 2015)
The primary objective of this audit is to determine whether the Critical Environment Contracting Analytics Staff has conducted risk assessments and developed risk-mitigation plans for operational and political risks associated with contractor performance in Iraq and Afghanistan.
Audit of the Embassy Kabul Construction and Commissioning
(Project No. 16AUD044, Initiated October 15, 2015)
State OIG is conducting this audit in order to determine whether the Bureau of Overseas Building Operations followed Department policies and guidance governing the affirmation of substantial completion and final acceptance of construction projects at U.S. Embassy Kabul.

Government Accountability Office
GAO has three ongoing projects this quarter related to Afghanistan reconstruction.

DOD Use of Overseas Contingency Operations (OCO) Funds
(Project No. 351991, Initiated January 21, 2016)
Since September 2001, DOD has received more than $1.5 trillion designated as Overseas Contingency Operations (OCO), Global War on Terror (GWOT), or as emergency funding for the wars in Iraq and Afghanistan as well as other activities like disaster relief and evacuation efforts. In FY 2015, Congress appropriated $64 billion in OCO-designated funds as DOD continues to draw down troops in Afghanistan. Despite a significant reduction in the number of troops deployed to Afghanistan, OCO-designated funding remains proportionally high. In fact, the cost per deployed troop supported by OCO-designated funding has grown from roughly $1 million per troop in FY 2013 to $4 Million per troop in FY 2015. GAO has reported on the need for DOD to improve the reliability of its OCO cost reporting and to become more disciplined in its approach to developing OCO budgets, including moving long-term enduring costs funded by OCO-designated appropriations into the base defense budget to better account for the true costs of current operations and plan for future budget needs. Spending these funds for activities unrelated to war operations hides the true cost of government and inhibits the Congress’ ability to knowledgeably set funding levels for government programs.

Disposal of Waste in Burn Pits
(Project No. 100148, Initiated October 7, 2015)
A provision in the Carl Levin and Howard “Buck” McKeon National Defense Authorization Act for FY 2015, Pub. L. No. 113-291, § 313 (2014) requires GAO to assess the methodology used by the Secretary of Defense in conducting DOD’s review of disposal of waste in open air burn pits, the adequacy of DOD’s report, and compliance with DOD instruction and applicable law regarding the disposal of covered waste in burn pits by the military departments and combatant commands.
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 New Development Partnership  
(Project No. FF1C0216, Initiated May 11, 2016)  
Audit Objectives: Has USAID/Afghanistan adopted internal policies and procedures to adequately verify the achievement of New Development Partnership indicators contained in the July 25, 2015 NDP results framework; and, has USAID/Afghanistan adequately verified the achievement of completed indicators under the New Development Partnership for any payments made to date?

Audit of USAID/Afghanistan’s Use of the Afghanistan Reconstruction Trust Fund  
(Project No. FF1C0116, Initiated January 20, 2016)  
Audit Objective: Has USAID/Afghanistan adopted effective and consistent practices to provide reasonable assurance that activities implemented through the Afghanistan Reconstruction Trust Fund contribute to achieving USAID’s objectives in Afghanistan?