

# 4 OTHER AGENCY OVERSIGHT



## OTHER AGENCY OVERSIGHT CONTENTS

Completed Oversight Activities	204
Ongoing Oversight Activities	208

**Photo on previous page**

Helicopters of the U.S. Army's 3rd Aviation Regiment launch a mission from Multinational Base Tarin Kowt, Afghanistan. (3rd Combat Aviation Brigade photo by Sgt. Scott Tant)

## 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 five oversight reports related to reconstruction that participating agencies completed this quarter. The table also lists USAID OIG's four financial audits issued during the quarter as one report.

TABLE 4.1

RECENTLY COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2017			
Agency	Report Number	Date Issued	Project Title
DOD IG	DODIG-2017-067	3/16/2017	Navy Inaccurately Reported Costs for Operation Freedom's Sentinel in the Cost of War Reports
DOD IG	DODIG-2017-041	1/11/2017	Combined Security Transition Command-Afghanistan Improved Controls Over U.S.-Funded Ministry of Defense Fuel Contracts, but Further Improvements are Needed
State OIG	AUD-MERO-17-28	3/3/2017	Management Assistance Report: Improvements Needed to the Security Certification Process to Ensure Compliance with Security Standards at Embassy Kabul, Afghanistan
GAO IG	GAO-17-68	1/28/2017	Overseas Contingency Operations: OMB and DOD Should Revise the Criteria for Determining Eligible Costs and Identify the Costs Likely to Endure Long Term
GAO IG	GAO-17-246T	12/1/2016	Overseas Contingency Operations: Observations on the Use of Force Management Levels in Afghanistan, Iraq, and Syria

Source: DOD IG, response to SIGAR data call, 3/23/2017; State OIG, response to SIGAR data call, 3/24/2017; GAO, response to SIGAR data call, 3/1/2017; USAID OIG, response to SIGAR data call, 3/23/2017; USAAA, response to SIGAR data call, 3/14/2017.

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

During this quarter, DOD IG released two reports related to Afghanistan reconstruction.

### **Navy Inaccurately Reported Costs for Operation Freedom's Sentinel in the Cost of War Report's Audit of Reliability of Navy Financial Data Reported for Operation Freedom's Sentinel**

DOD OIG determined the Navy could not support \$866.3 million (91.3%) in obligations reported in the first quarter FY 2016 Cost of War reports for Operation Freedom's Sentinel. Furthermore, the Navy did not accurately report \$20.1 million in obligations and \$85.4 million in disbursements in the first quarter FY 2016 Cost of War reports.

### **Combined Security Transition Command-Afghanistan Improved Controls Over U.S.-Funded Ministry of Defense Fuel Contracts, but Further Improvements are Needed**

CSTC-A and MOD initiated several measures to improve the oversight of the U.S. direct assistance-funded MOD fuel contracts. However, CSTC-A and MOD need to implement additional controls to improve the verification of fuel data. Specifically, CSTC-A and MOD cannot ensure the accuracy of fuel delivery reports and fuel consumption reports provided by vendors and ANA corps, respectively. This occurred because CSTC-A did not require the MOD to conduct physical inspections of fuel points or assess the ANA's process for reporting consumption data. As a result, U.S. direct assistance continues to be vulnerable to fraud, waste, and abuse.

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

During this quarter, State OIG released one report related to Afghanistan reconstruction.

### **Management Assistance Report**

#### **Improvements Needed to the Security Certification Process to Ensure Compliance with Security Standards at Embassy Kabul, Afghanistan**

State OIG issued a Management Assistance Report intended to prompt action to replace the altered components of the two security doors at Embassy Kabul and to bring attention to weaknesses in the security inspection process that allowed the improper alterations to go unaddressed for more than a year.

### **Government Accountability Office**

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

#### **Overseas Contingency Operations: OMB and DOD Should Revise the Criteria for Determining Eligible Costs and Identify the Costs Likely to Endure Long Term**

In 2010 the Office of Management and Budget (OMB), in collaboration with the Department of Defense (DOD), issued criteria for deciding whether items properly belong in the base budget or in the Overseas Contingency Operations (OCO) funding request. But the criteria are outdated and do not address the full scope of activities included in DOD's fiscal year 2017 OCO budget request. For example, they do not address geographic areas such as Syria and Libya, where DOD has begun military operations; DOD's deterrence and counterterrorism initiatives; or requests for OCO funding to support requirements not related to ongoing contingency operations. Further, the amount of OCO appropriations DOD considers as non-war increased from about 4 percent in fiscal year 2010 to 12 percent in fiscal year 2015. DOD officials agree that updated guidance is needed but note that the OMB has deferred the decision to update the criteria until a new administration is in place in 2017. Without reevaluating and revising the criteria, decision makers may be hindered in their ability to set priorities and make funding trade-offs.

DOD officials told GAO that the department had developed an initial estimate of costs being funded with OCO appropriations that are likely to endure beyond current operations, but has not finalized or reported its estimate outside of the department. In May and July 2016, OMB and DOD officials said the estimate of enduring costs was between \$20 billion and \$30 billion—as much as 46 percent of DOD's total OCO budget request for fiscal year 2017—and indicated that DOD continues to evaluate and

# OTHER AGENCY OVERSIGHT

revise this estimate, which might be closer to the higher end of that range. GAO recommended in 2014 that DOD develop guidance for transitioning enduring costs funded by OCO appropriations to DOD's base budget. According to DOD officials, DOD has not finalized and reported its estimate of enduring costs because current statutory spending caps limit its ability to increase base budget funding. Without a reliable estimate of DOD's enduring OCO costs, decision makers will not have a complete picture of the department's future funding needs or be able to make informed choices and trade-offs in budget formulation and decision making.

GAO recommends that DOD, in collaboration with OMB, reevaluate and revise the criteria for determining what can be included in DOD's OCO budget requests; and that DOD develop a complete and reliable estimate of enduring OCO costs to report in future budget requests. DOD concurred with the first recommendation and plans to propose revised OCO criteria to OMB. DOD partially concurred with the second recommendation but identified no steps planned to develop and report its enduring OCO costs.

## **Overseas Contingency Operations: Observations on the Use of Force Management Levels in Afghanistan, Iraq, and Syria**

Military officials planning for and executing operations under force management levels have taken various actions to maximize military capabilities deployed to countries under those limits, as discussed below.

The Department of Defense (DOD) has increased its engagement with partner nations through advise-and-assist missions that rely on partner nation security forces to conduct operations. While this action helps leverage U.S. resources, it can create complications for U.S. planners in terms of allocating capabilities and resources. In 2011, GAO reported that the Army and Marine Corps have faced challenges in providing the necessary field-grade officers and specialized capabilities for advisor teams, as well as challenges regarding the effect on the readiness and training of brigades whose combat teams have been split up to source advisor teams. GAO made three recommendations related to advisor teams. DOD concurred and implemented two recommendations relating to improving the ability of advisor teams to prepare for and execute their mission.

DOD has relied on U.S. and coalition airpower to provide support to partner-nation ground forces in lieu of U.S. ground combat capabilities. For example, since U.S. operations related to the Islamic State of Iraq and Syria (ISIS) began in August 2014, Coalition members have dropped more than 57,000 munitions. Air-based intelligence, surveillance, and reconnaissance systems have also proved critical to commanders by providing them timely and accurate information. While effective, this reliance on air power is not without its costs or challenges. For example, the Secretary of Defense stated in February 2016 that the intensity of the U.S. air campaign against ISIS has been depleting U.S. stocks of certain weapons.

# OTHER AGENCY OVERSIGHT

DOD has increased its use of U.S. Special Operations Forces to increase its operational reach and maximize its capabilities under force management levels. However, the increased use of U.S. Special Operations Forces in operations has resulted in a high pace of deployments which can affect readiness, retention, and morale. GAO made 10 recommendations to DOD related to U.S. Special Operations Forces. DOD concurred or partially concurred and has implemented 7 recommendations relating to security force assistance activities and readiness of U.S. Special Operations Forces.

DOD relies on contractors to support a wide range of military operations and free up uniformed personnel to directly support mission needs. During operations in Afghanistan and Iraq contractor personnel played a critical role in supporting U.S. troops and sometimes exceeded the number of deployed military personnel. However, the increased use of contractors and temporary personnel to provide support during operations has its challenges, including oversight of contractors in deployed environments. GAO made four recommendations to improve oversight of operational contract support. DOD concurred with all four, and has implemented three of them. GAO also made a recommendation that DOD develop guidance relating to costs of overseas operations, with which DOD partially concurred and which remains open.

GAO made 18 recommendations in prior work cited in this statement. DOD has implemented 12 of them. Continued attention is needed to ensure that some recommendations are addressed, such as improving visibility in total Special Operations funding to determine whether opportunities exist to balance deployments across the joint force.

## **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 four financial audit reports of USAID/Afghanistan programs. These audits identified \$288,173 in questioned costs, seven significant deficiencies in internal controls, and four instances of material noncompliance.

# OTHER AGENCY OVERSIGHT

## ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2017, the participating agencies reported 20 ongoing oversight activities related to reconstruction in Afghanistan. The activities reported are listed in Table 4.2 and described in the following sections by agency.

TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2017			
Agency	Project Number	Date Initiated	Project Title
DODIG	D2017-D00SPO-0081.000	2/2/2017	Evaluation of U.S./Coalition Efforts to Train, Advise, and Assist the Afghan Air Force
DOD IG	D2017-D000JB-0063.000	1/11/2017	Audit of Combined Security Transition Command - Afghanistan Oversight and Management of Ammunition Supporting Operation Freedom's Sentinel
DOD IG	D2016-DISPA2-0195.000	8/11/2016	Evaluation of Airborne ISR Allocation Process Supporting Counterterrorism Operations in Afghanistan
DOD IG	D2016-D000CG-0163.000	6/8/2016	Audit of DOD Support for Counternarcotics Requirements
DOD IG	D2016-D00SPO-0153.000	5/17/2016	Assessment of U.S./Coalition Efforts to Enable the Afghan Ministry of Defense to Develop its Oversight and Internal Control Capability
DOD IG	D2016-D00SPO-0083.000	2/19/2016	Allegations of Child Sexual Abuse by Members of the Afghan National Defense and Security Forces
State OIG	17AUD018	1/1/2017	Follow-Up Review of Explosive Detection Dogs in Iraq and Afghanistan
State OIG	17AUD14	10/1/2016	Audit of Department of State Grants and Cooperativ Agreements Awarded to Kennesaw State University
State OIG	17AUD031	9/1/2016	Audit of Afghanistan Life Support Services (ALiSS) Contract Planning & Solicitation and Award Process
State OIG	16AUD077	8/1/2016	Audit of the Department of State's Invoice Review Process for Iraq and Afghanistan
State OIG	16AUD072	7/1/2016	Audit of the Antiterrorism Assistance Program in Countries Under the Department of State Bureau of Near Eastern Affairs (NEA) and South and Central Asian Affairs (SCA)
State OIG	16AUD074	6/1/2016	Audit of Counter Narcotics and Police Reform Program Compliance Follow-up in Pakistan and Afghanistan
State OIG	16AUD044	10/1/2015	Audit of Embassy Kabul Construction and Commissioning
GAO	101668	2/10/2017	U.S.-Procured Equipment in Afghanistan
GAO	101213	10/31/2016	Iraqi and Afghan Special Immigrant Resettlement
GAO	101053	8/1/2016	Afghan Defense and Security Forces' Equipment and Capability
GAO	100993	7/14/2016	OIG Oversight of US Government's Efforts in Afghanistan
GAO	100914	6/6/2016	DOD Deployed Biometrics and Forensics
USAID OIG	FF1C0216	5/11/2016	Audit of USAID/Afghanistan's New Development Partnership
USAID OIG	FF1C0116	1/19/2016	Audit of USAID/Afghanistan's Use of the Afghanistan Reconstruction Trust Fund

Source: DOD IG, response to SIGAR data call, 3/23/2017; State OIG, response to SIGAR data call, 3/24/2017; GAO, response to SIGAR data call, 3/1/2017; USAID OIG, response to SIGAR data call, 3/23/2017; USAAA, response to SIGAR data call, 3/14/2017.

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

# OTHER AGENCY OVERSIGHT

The DOD IG-led Southwest Asia Joint Planning Group assists in the coordination and deconfliction of federal and DOD OCO-related oversight activities. DOD IG, working with SIGAR as well as fellow Inspectors General and Defense oversight community members, has issued the FY 2017 Comprehensive Oversight Plan for Overseas Contingency Operations (COP-OCO), the second annual joint strategic plan submitted to Congress describing whole-of-government oversight activities in support of the ongoing overseas contingency operations as well as oversight efforts in 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.

## **Evaluation of U.S./Coalition Efforts to Train, Advise, and Assist the Afghan Air Force**

**(D2017-D00SP0-0081.000, Initiated February 2, 2017)**

DOD IG is evaluating the U.S./Coalition progress toward—and its planned efforts to accomplish—the Train, Advise, and Assist Command-Air (TAAC-Air) mission of training, advising, and assisting their Afghan partners to develop into a professional, capable, and sustainable air force.

## **Audit of Combined Security Transition Command—Afghanistan Oversight and Management of Ammunition Supporting Operation Freedom's Sentinel**

**(D2017-D000JB-0063.000, Initiated January 11, 2017)**

DOD IG is determining whether the Combined Security Transition Command-Afghanistan provided effective oversight of ammunition for the Afghanistan National Defense and Security Forces. This is part of a series of audits related to U.S.-direct assistance to the Government of the Islamic Republic of Afghanistan.

## **Evaluation of Airborne ISR Allocation Process Supporting Counterterrorism Operations in Afghanistan**

**(D2016-DISPA2-0195.000, Initiated August 11, 2016)**

DOD IG is determining whether US Forces-Afghanistan's airborne Intelligence, Surveillance, and Reconnaissance (ISR) allocation process effectively supports U.S. counterterrorism operations.

# OTHER AGENCY OVERSIGHT

## **Audit of DOD Support for Counternarcotics Requirements (D2016-D000CG-0163.000, Initiated June 8, 2016)**

In response to congressional requests, the DOD IG is determining whether DOD effectively supported counternarcotics requirements agreed upon between the Department of Justice and DOD. In addition, the DOD OIG is determining how DOD used funding to support those requirements.

## **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.

## **Allegations of Child Sexual Abuse by Members of the Afghan National Defense and Security Forces**

**(D2016-D00SP0-0083.000, Initiated February 19, 2016)**

DOD IG is focusing on answering a number of specific questions, including DOD implementation of Title 10 “Leahy Law” statutory language regarding human-rights violations, raised by several members of Congress and congressional staff.

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

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

## **Follow-Up Review of Explosive Detection Dogs in Iraq and Afghanistan**

**(Project No. 17AUD018, Initiated January 1, 2017)**

In a 2010 report, OIG found that the Bureaus of Diplomatic Security (DS) could not verify the detection abilities of its explosive-detection canines under three programs: the Baghdad Embassy Security Force, the Kabul Embassy Security Force, and Personal Protective Services in Kabul. OIG made recommendations for DS to improve those programs by, among other things, independently verifying the canines’ detection abilities, and developing and issuing procedures on importing and storing testing materials. This audit will follow up on the recommendations made in the 2010 report.

## **Audit of Department of State Grants and Cooperative Agreements Awarded to Kennesaw State University**

**(Project No. 17AUD014, Initiated October 1, 2016)**

The purposes of this audit are: (1) to determine whether Kennesaw State University appropriately expended funds and accurately reported financial performance of grant programs in Afghanistan and (2) to determine whether Kennesaw State University met program goals and accurately reported programmatic performance.

## **Audit of Afghanistan Life Support Services (ALSS) Contract Planning & Solicitation and Award Process**

**(Project No. 17AUD031, Initiated September 1, 2016)**

The audit seeks to determine whether the Department is planning and implementing the solicitation and award process for the ALSS contract in accordance with acquisition regulations and Department guidance.

## **Audit of the Department of State's Invoice Review Process for Iraq and Afghanistan**

**(Project No. 17AUD077, Initiated August 1, 2016)**

To determine if the Contracting Officer Representatives were adequately overseeing invoices for Overseas Contingency Operations' contracts.

## **Audit of the Antiterrorism Assistance Program in Countries Under the Department of State Bureaus of Near Eastern Affairs and South and Central Asian Affairs**

**(Project No. 16AUD072, Initiated July 1, 2016)**

The audit aims to determine the extent to which the Bureaus of Diplomatic Security (DS) and Counterterrorism (CT) have: (1) developed specific, measurable, and outcome-oriented goals and objectives; (2) developed and implemented an evaluation process to assess host-country performance; and (3) established letters of agreement with host countries for sustaining the Antiterrorism Assistance programs. The audit will also assess DS and CT's contract monitoring and oversight, and invoice review processes.

## **Audit of Counter Narcotics and Police Reform Program Compliance Follow-up in Pakistan and Afghanistan**

**(Project No. 16AUD074, Initiated June 1, 2016)**

The audit will attempt to determine whether the Bureau of International Narcotics and Law Enforcement Affairs has: (1) complied with prior OIG recommendations to (a) implement performance measurement plans for its programs in Pakistan and Afghanistan, (b) monitor progress towards its program goals, and (c) fund its programs appropriately; and (2) applied the recommendations to its programs in other countries.

# OTHER AGENCY OVERSIGHT

## **Audit of Embassy Kabul Construction and Commissioning (Project No. 16AUD044, Initiated October 1, 2015)**

This audit seeks 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 five ongoing projects this quarter related to Afghanistan reconstruction.

## **U.S.-Procured Equipment in Afghanistan (Project No. 101668, Initiated February 10, 2017)**

This review addresses what equipment the U.S. has purchased for the Afghan National Defense and Security Forces (ANDSF). Since 2002, the United States, with assistance from the North Atlantic Treaty Organization and other coalition nations, has worked to train, equip, and develop the capability of the ANDSF. In January 2015, the ANDSF formally assumed security responsibilities for all of Afghanistan. The United States continues to train and equip the ANDSF to develop a force that can protect the Afghan people and contribute to regional and international security. A House report associated with the Fiscal Year 2017 National Defense Authorization Act cited concerns about the security situation in Afghanistan and included a provision for GAO to review U.S. assistance to the ANDSF, including weapons and equipment.

## **Iraqi and Afghan Special Immigrant Resettlement (Project No. 101213, Initiated October 31, 2016)**

Iraqi and Afghan special immigrant visa (SIV) holders who either worked as translators or were employed by the U.S. government in Iraq or Afghanistan are eligible for resettlement assistance when they are admitted in the United States. The Department of State's Refugee Admissions Reception and Placement Program provides initial resettlement services to refugees and certain SIVs, working with nine national resettlement agencies and their local affiliates. After the first 90 days from refugees' and SIVs' entry into the country, the Department of Health and Human Services' Office of Refugee Resettlement provides resettlement services through state-level or private programs.

The review will address: (1) How do relevant federal agencies ensure that the housing, employment, and other needs of Iraqi and Afghan SIV holders are being met? (2) What do available housing and employment information show regarding Iraqi and Afghan SIV holders' progress in achieving self-sufficiency? And (3) What factors, if any, affect resettlement agencies' ability to serve Iraqi and Afghan SIV holders?

## **Afghan Defense and Security Forces' Equipment and Capability (Project No. 101053, Initiated August 1, 2016)**

H. Rpt. 114-537 (passed the House 5/18/16) to accompany H.R. 4909 National Defense Authorization Act of FY 2017 (Division A-Department of Defense Authorizations-Title XII-Matters Related to Foreign Nations-Assistance to the Afghan National Defense and Security Forces.) Directs GAO to review major weapon systems and equipment provided to the Afghan National Defense and Security Forces (ANDSF) in light of the deteriorating security situation. The mandate calls for GAO to: (1) outline all major weapon systems and equipment procured for the ANDSF, consistent with the program of record; (2) summarize how such weapon systems and equipment support the overall strategy for the ANDSF; (3) describe the current capability and capacity of the ANDSF to operate and sustain such weapon systems and equipment; and (4) identify gaps in ANDSF capability given the evolving security situation and overall strategy.

## **OIG Oversight of US Government's Efforts in Afghanistan (Project No. 100993, Initiated July 14, 2016)**

GAO is to review the authorities and activities of the OIGs at the Department of State, DOD, USAID, and the Special Inspector General for Afghanistan Reconstruction regarding oversight of the expenditures of U.S. funds in Afghanistan since January 1, 2015. The engagement team will review enabling legislation and directive guidance that outlines the oversight mandate of each IG and identify any overlap or gaps in the oversight among the mandates of each IG. We will also describe the oversight activities and primary areas of focus of each IG and review other matters the engagement team deems relevant.

## **DOD Deployed Biometrics and Forensics (Project No. 100914, Initiated June 6, 2016)**

DOD relies on expeditionary biometric and forensic capabilities to identify, target, and disrupt terrorists and enemy combatants globally. For example, in support of operations in Iraq and Afghanistan, DOD trained service members to collect biometric data on persons of interest to identify enemy combatants, and deployed forensic laboratories to analyze evidence collected from the battlefield to aid in the capture and prosecution of enemy combatants. DOD initially established and funded its deployable biometric and forensic capabilities using Overseas Contingency Operations funding, and is now transitioning these capabilities to its base budget to support enduring mission requirements.

This report investigates the extent that DOD has: (1) developed a process for determining and validating its future deployable biometrics and forensics requirements; (2) taken actions to ensure that its deployable biometrics and forensics capabilities—including materiel solutions, trained personnel,

# OTHER AGENCY OVERSIGHT

and funding—are available to meet validated requirements; and (3) taken actions to address prior GAO recommendations regarding its biometrics and forensics capabilities since 2011.

## **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)**

The objectives of this audit are to determine if USAID/Afghanistan has adopted internal policies and procedures to adequately verify the achievement of New Development Partnership (NDP) indicators contained in the July 25, 2015, NDP results framework; and if USAID/Afghanistan has adequately verified the achievement of completed indicators under the NDP for any payments made to date.

### **Audit of USAID/Afghanistan’s Use of the Afghanistan Reconstruction Trust Fund**

**(Project No. FF1C0116, Initiated January 19, 2016)**

The objectives of this audit are to determine if USAID/Afghanistan has 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.

# OTHER AGENCY OVERSIGHT

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