

4 OTHER AGENCY OVERSIGHT



OTHER AGENCY OVERSIGHT CONTENTS

Completed Oversight Activities	201
Ongoing Oversight Activities	206

Photo on previous page

Guards maintain security for a Kandahar Airfield building during a briefing for members of Train Advise Assist Command–Air by General Joseph Dunford, chairman of the Joint Chiefs of Staff. (DOD photo by Navy Petty Officer 1st Class Dominique A. Pineiro)

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 Afghanistan 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. The statute also instructs SIGAR to include, to the extent possible, relevant matters from the end of the quarter up to the submission date of its report.

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 OIG)
- Department of State Office of Inspector General (State OIG)
- Government Accountability Office (GAO)
- U.S. Army Audit Agency (USAAA)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 on the following page lists the eight oversight reports related to Afghanistan reconstruction that participating agencies completed this quarter.

U.S. Department of Defense Office of Inspector General

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

OTHER AGENCY OVERSIGHT

TABLE 4.1

RECENTLY COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2018			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2018-090	3/20/2018	Summary of Audit of U.S. Direct Funding Provided to Afghanistan
DOD OIG	DODIG-2018-058	1/4/2018	Progress of U.S. and Coalition Efforts to Train, Advise, and Assist the Afghan Air Force
State OIG	AUD-MERO-18-29	2/15/2018	Audit of the Bureau of Diplomatic Security's Management and Oversight of Explosives Detection Canine Services in Afghanistan
State OIG	AUD-MERO-18-30	2/13/2018	Audit of Bureau of International Narcotics and Law Enforcement Affairs Invoice Review Process for Contracts in Afghanistan
State OIG	AUD-MERO-18-17	2/1/2018	Audit of Bureau of Overseas Building Operations' Oversight of New Construction Projects at Embassy Kabul, Afghanistan
State OIG	AUD-SI-18-23	1/11/2018	Management Assistance Report: DynCorp Intelligence Analysts Supporting the Embassy Air Program Lack Access to the Information Needed to Identify Risks and Mitigate Threats
GAO	GAO-18-107	2/20/2018	Afghan and Iraqi Special Immigrants: More Information on Their Resettlement Outcomes Would be Beneficial
USAAA	A-2018-0043-IEX	4/5/2018	Reporting Expenditures for Operation Freedom's Sentinel

Source: DOD OIG, response to SIGAR data call, 3/23/2018; State OIG, response to SIGAR data call, 3/13/2018; GAO, response to SIGAR data call, 3/23/2018; USAID OIG, response to SIGAR data call, 3/23/2018; USAAA, response to SIGAR data call, 3/23/2018.

Summary Audit of U.S. Direct Funding Provided to Afghanistan

DOD OIG determined the Combined Security Transition Command-Afghanistan (CSTC-A) officials did not effectively manage and oversee the U.S. direct funding provided to the Afghan Ministry of Defense (MOD) and Ministry of Interior (MOI). CSTC-A management and oversight of U.S. direct funding is intended to increase Afghan National Defense and Security Forces (ANDSF) effectiveness and capabilities so the ANDSF can become more professional and increasingly self-sustaining. DOD OIG has issued seven reports identifying systemic challenges related to CSTC-A officials' management and oversight of the U.S. direct funding provided to MOD and MOI to obtain and maintain items such as fuel, ammunition, vehicles, and other commodities.

These systemic challenges occurred because CSTC-A officials did not consistently establish realistic and achievable conditions for the ministries within the commitment letters, and did not enforce noncompliance penalties included in the commitment letters due to potential impacts on the ANDSF's operation readiness. In addition, CSTC-A officials stated that they could not oversee all Bilateral Financial Commitment Letter requirements because of inadequate staffing and security concerns. As a result, CSTC-A officials did not have assurance that \$3.1 billion in U.S. direct funding was used for the intended purposes. In addition, CSTC-A did not adequately assist in the development of the ministries' self-sufficiency, so the ministries continue to rely upon CSTC-A to develop future needs for commodities, such as fuel and ammunition.

Progress of U.S. and Coalition Efforts to Train, Advise, and Assist the Afghan Air Force

DOD OIG conducted an evaluation of U.S. and Coalition progress in the Train, Advise, and Assist Command-Air's (TAAC-Air) mission to develop the Afghan Air Force into a professional, capable, and sustainable force. DOD OIG issued six findings regarding the U.S. and Coalition efforts to train, advise, and assist the Afghan Air Force.

First, the U.S. and Coalition are producing trained and qualified pilots and airmen for the Afghan Air Force, and have identified priority capabilities, designed programs to achieve these capabilities, and jointly implemented these programs to achieve the desired capabilities. The Afghan Air Force has shown improvement in three broad areas: A-29 introduction, night-vision capability, and air-ground integration between the Afghan Air Force and Afghan National Army.

Second, TAAC-Air cannot track the Afghan Air Force's progress because they have not defined the intended end state and related metrics for measuring the Afghan Air Force's capabilities and capacities. Furthermore, TAAC-Air did not fully integrate its planning with NATO Air Command-Afghanistan's defined end state or Resolute Support campaign plans.

Third, contractor logistic-support agreements for Afghan Air Force aircraft limit the progressive transfer of maintenance responsibilities to Afghan Air Force personnel, which can prolong Afghan dependence on contractor logistic support and delay the Afghan Air Force from establishing their own maintenance capability. Additionally, neither Combined Security Transition Command-Afghanistan (CSTC-A) nor TAAC-Air has identified the long-term maintenance needs and logistics workload distribution between the contract vendor and the Afghan Air Force.

Fourth, the Afghan Air Force mission support and aircraft-maintenance personnel do not receive standardized or consistent training, nor do they leverage existing training opportunities at Afghan National Army functional schools.

Fifth, Afghan National Army corps commanders exceeded programmed monthly flying hours for Mi-17 helicopters. This happened because Afghan Ministry of Defense policy allows Afghan National Army corps commanders to use Mi-17s in direct support of ground forces. Coalition advisors identified this problem, and in coordination with their Afghan counterparts, proposed a solution that will establish a centralized control and decentralized execution of Afghan Air Force assets.

Finally, U.S. air advisors received training on general advising skills and cultural aspects needed for a generic train, advise, and assist mission, but were not fully prepared to perform their Afghan Air Force-specific advising mission upon arriving in country. Air advisors did not receive training on the Afghan Air Force's mission, organizational structure, decision-making processes, or relationship to the Afghan National Army.

OTHER AGENCY OVERSIGHT

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

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

Audit of the Bureau of Diplomatic Security

State OIG issued an audit of the Bureau of Diplomatic Security's Management and Oversight of Explosives Detection Canine Services in Afghanistan.

Audit of the Bureau of International Narcotics and Law Enforcement Affairs

State OIG issued an audit of Bureau of International Narcotics and Law Enforcement Affairs Invoice Review Process for Contracts in Afghanistan.

Audit of the Bureau of Overseas Building Operations

State OIG issued an audit of Bureau of Overseas Building Operations oversight of new construction projects at Embassy Kabul.

Management Assistance Report for DynCorp

State OIG issued a management-assistance report on DynCorp intelligence analysts supporting the embassy air program's lack of access to the information needed to identify risks and mitigate threats.

Government Accountability Office

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

Afghan and Iraqi Special Immigrants: More Information on Their Resettlement Outcomes Would be Beneficial

Since fiscal year 2011, about 13,000 Afghan and Iraqi nationals (excluding family members) have resettled in the United States under special immigrant visas (SIV), but limited data on their outcomes are available from the Department of State (State) and the Department of Health and Human Services (HHS). State collects data on SIV holders' resettlement outcomes once, 90 days after they arrive. GAO's analysis of State's data from October 2010 through December 2016 showed that the majority of principal SIV holders—those who worked for the U.S. government—were unemployed at the 90-day point, including those reporting high levels of education and spoken English.

Separately, HHS collects data on about one-third of resettled SIV holders (those in one HHS grant program). According to HHS' fiscal year 2016 data (the only year available), most of these SIV holders were employed and not receiving cash assistance six months after arrival; however, these data are not representative of all SIV holders.

OTHER AGENCY OVERSIGHT

GAO did not identify any outcome data for SIV holders beyond six months after arrival. HHS annually surveys refugees up to five years after arrival, but does not do so for SIV holders. However, it has occasionally used its survey of refugees to analyze selected groups at no additional reported cost. Such analysis could provide valuable information on whether SIV holders have achieved longer-term assimilation, consistent with HHS' mission and program goals.

GAO recommends that (1) HHS consider including SIV holders in its annual survey on refugees' longer-term outcomes, and that (2) State provide more detailed information on key issues to prospective SIV holders. Both agencies agreed with our recommendations.

U.S. Army Audit Agency

The USAAA completed one audit related to Afghanistan reconstruction this quarter.

Accuracy of Army Financial Data Provided for the Cost of War Report to Congress

The purpose of this audit was to verify that the Army's financial data reported in the cost-of-war (CoW) report for Operation Freedom's Sentinel was accurate and submitted by required milestone dates. This audit was part of a joint effort by the USAAA, Naval Audit Service, and U.S. Air Force Audit Agency in which each agency reviewed its military-service organization's financial data for CoW reporting.

While the Army accurately reported most of its financial data for OFS that supported the FY 2016 CoW report (totaling about \$21.9 billion in cumulative obligations), it didn't submit its CoW financial data by established milestones. The audit showed the Army established a strategy to capture its financial data; however, processes to account for some obligation data needed improvement. Specifically, the Army overreported about \$25 million in obligations for the Military Personnel, Army appropriation. This occurred because key Army personnel didn't develop procedures to document all processes used to capture costs, and they used an inaccurate methodology to capture all OFS expenditures. In addition, the Army submitted FY 2016 execution data an average four days late for 11 of 12 months when compared to required milestone dates.

While the Army's overreported obligation of \$25 million appears nonmaterial, inaccurate reporting diminishes the relevance of financial information the Army provides to DOD for use by the U.S. Government Accountability Office and Congress. The Army's late submissions of execution data didn't appear to materially impact the timeliness of DOD's published monthly CoW reports.

OTHER AGENCY OVERSIGHT

ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2018, the participating agencies reported 18 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, 2018			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2018-D000JB-0061.000	1/16/2018	Audit of DOD Management of the Enhanced Army Global Logistics Enterprise Maintenance Contract in Afghanistan
DOD OIG	D2017-D000PT-0186.000	9/6/2017	Military Facilities Evaluation Follow-Up Kandahar Air Field Afghanistan
DOD OIG	D2017-D000JB-0171.000	7/19/2017	Audit of DOD Oversight of Logistics Civil Augmentation Program Invoice Review and Payment
DOD OIG	D2016-DISPA2-0195.000	8/11/2016	Evaluation of Airborne ISR Allocation Process Supporting Counterterrorism Operations in Afghanistan
State OIG	18AUD038	3/15/2018	Audit of Embassy Kabul Physical Security Features
State OIG	18AUD046	3/15/2018	Audit of the Bureau of Diplomatic Security's Invoice Review Process
State OIG	18ISP031	3/10/2018	Inspection of the Bureau of Democracy, Human Rights, and Labor (DRL)
State OIG	18ESPO44	12/20/2017	Evaluation of Camp Eggers Guard Housing Contract Termination
State OIG	17AUD087	11/17/2017	Audit of Costs Invoiced Under the Afghanistan Life Support Services Contracts
State OIG	17AUD09	9/25/2017	Audit of Bureau of International Narcotics and Law Enforcement Affairs Invoice Review Process
State OIG	17AUD065	6/15/2017	Audit of Bureau of International Narcotics and Law Enforcement Affairs Aviation Program
GAO	102270	8/21/2017	Defense Logistic Agency's Disposal of Excess Equipment in Afghanistan
GAO	102267	8/21/2017	Joint Improvised-Threat Defeat Organization Transition
GAO	102261	8/14/2017	U.S. Advising Efforts in Afghanistan: Lessons Learned
GAO	102081	5/16/2017	Coordination of Foreign Assistance Strategies
GAO	101053	8/1/2016	Afghan Defense and Security Forces' Equipment and Capability
USAID OIG	8F1C0217	8/9/2017	Follow-Up Audit of USAID's Multi-Tiered Monitoring Strategy in Afghanistan
USAID OIG	FF1C0216	5/11/2016	Audit of USAID/Afghanistan's New Development Partnership

Source: DOD OIG, response to SIGAR data call, 3/23/2018; State OIG, response to SIGAR data call, 3/13/2018; GAO, response to SIGAR data call, 3/23/2018; USAID OIG, response to SIGAR data call, 3/23/2018; USAAA, response to SIGAR data call, 3/23/2018.

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). DOD OIG has identified priorities based on those challenges and high risks. DOD OIG oversight focuses on the areas of monitoring and oversight of acquisition and contracting processes that support training, equipping, and sustaining Afghanistan security forces. DOD OIG will also continue to review and assess the Department's efforts to train and equip Afghan National Defense and Security Forces.

The DOD OIG-led Southwest Asia Joint Planning Group assists in the coordination and deconfliction of federal and DOD OCO-related oversight activities. DOD OIG, working with SIGAR as well as fellow Inspectors

General and Defense oversight-community members, has issued the FY 2018 Comprehensive Oversight Plan for Overseas Contingency Operations (COP-OCO), the third 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 OIG has four ongoing projects this quarter that relate to reconstruction or security operations in Afghanistan.

DOD Management of the Enhanced Army Global Logistics Enterprise Maintenance Contract in Afghanistan

DOD OIG is determining whether the Army monitored contractor performance and costs of the EAGLE2 maintenance contract to ensure the contractor is properly maintaining tactical vehicles and weapons while keeping costs to a minimum.

Military Facilities Evaluation Follow-Up Kandahar Airfield Afghanistan

DOD OIG is determining whether U.S. military-occupied facilities supporting Operation Freedom's Sentinel comply with DOD health and safety policies and standards regarding electrical-distribution and fire-protection systems.

Audit of DOD Oversight of Logistics Civil Augmentation Program Invoice and Review and Payment

The DOD OIG is determining whether the DOD adequately monitored contractor performance and conducted sufficient invoice reviews for services provided under the Logistics Civil Augmentation Program IV contract.

Evaluation of Airborne ISR Allocation Process Supporting Counterterrorism Operations in Afghanistan

The DOD OIG is determining whether U.S. Forces-Afghanistan's airborne intelligence, surveillance, and reconnaissance allocation process effectively supports U.S. counterterrorism operations.

OTHER AGENCY OVERSIGHT

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.

Audit of Embassy Kabul Physical Security Features

The audit will examine Embassy Kabul physical security features.

Audit of the Bureau of Diplomatic Security's Invoice Review Process

State OIG is currently auditing the invoice-review process of the Bureau of Diplomatic Security.

Inspection of the Bureau of Democracy, Human Rights, and Labor

This is an inspection of the Bureau of Democracy, Human Rights, and Labor.

Evaluation of Camp Eggers Guard Housing Contract Termination

This is an evaluation of the Camp Eggers' guard housing contract termination.

Audit of Costs Invoiced Under the Afghanistan Life Support Services Contracts

This is an audit of costs invoiced under the Afghanistan life support services contracts.

Audit of Bureau of International Narcotics and Law Enforcement Affairs Invoice Review Process

This is an audit of the invoice-review process for overseas contingency operations contracts managed by the Bureau of International Narcotics and Law Enforcement Affairs.

Audit of Bureau of International Narcotics and Law Enforcement Affairs Aviation Program

This is an audit to determine whether the Bureau of International Narcotics and Law Enforcement Affairs is administering its aviation program, including key internal controls (including those for inventory management, aviation asset usage, aircraft maintenance, and asset disposal) in accordance with federal requirements and department guidelines.

Government Accountability Office

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

Defense Logistic Agency's Disposal of Excess Equipment in Afghanistan

GAO reported in a previous report (GAO-14-768) that it is sometimes more cost-effective to destroy excess equipment in Afghanistan than to return it to the United States. However, the Federal Spending Oversight subcommittee of the Senate Homeland Security and Governmental Affairs Committee is concerned that DOD is destroying new and usable excess equipment in Afghanistan that could be used by others (military services or allies) and are in demand in DOD's logistical system.

This review will address: (1) What is the volume and value of new or otherwise usable equipment being disposed in Afghanistan? (2) What procedures are used by DOD to ensure that items designated for disposal in Afghanistan are not in demand in the DOD logistics system, by our allies, or elsewhere in Afghanistan? (3) To what extent are potential future orders and requirements in Afghanistan considered in decisions to dispose of new and usable items?

Joint Improvised-Threat Defeat Organization Transition

In 2006, DOD established the Joint Improvised Explosive Device Defeat Organization (JIEDDO) to lead and coordinate the department's efforts to develop counter-IED capabilities to support operations primarily in Iraq and Afghanistan. In 2015, JIEDDO was designated a combat-support agency and renamed the Joint Improvised-Threat Defeat Agency (JIDA). At the direction of Congress to gain efficiencies in the department's headquarters functions, DOD transitioned JIDA to the Joint Improvised-Threat Defeat Organization (JIDO) as a single joint organization under the authority, direction, and control of the Defense Threat Reduction Agency (DTRA) in 2016.

GAO will assess the transition of JIDO under the authority, direction, and control of the DTRA, including: (1) the extent to which JIDO activities, functions, and resources have been efficiently and effectively transitioned and what, if any, efficiency and effectiveness gains are anticipated; and (2) how, if at all, the transition has affected JIDO's core mission and functions, including operational support to U.S. and allied forces.

U.S. Advising Efforts in Afghanistan: Lessons Learned

U.S. military personnel have been actively engaged as part of Operation Inherent Resolve (OIR) in advising and assisting Iraqi Security Forces, and have vetted Syrian forces to counter the Islamic State of Iraq and the Levant since late 2014. In Afghanistan, the United States still has more than 8,000 military personnel, many of whom are focused on advising and assisting

OTHER AGENCY OVERSIGHT

the Afghan National Defense and Security Forces as part of Operation Freedom's Sentinel (OFS).

GAO notes that the DOD approach to advising and assisting partner-nation forces has evolved over time, transitioning from a larger U.S. military presence to now relying on a more limited number of U.S. forces on the ground. For example, the current approach in Syria uses a small footprint with a significant presence of special operations forces and reliance on key enablers such as air support, airborne intelligence, surveillance, and reconnaissance (ISR), and logistics. DOD continues to draw personnel from across the military services, including from conventional combat units, to serve as advisors in Iraq and Afghanistan.

GAO has previously identified challenges DOD has faced in supporting advising missions, such as selecting and training advisor personnel, balancing advising activities with other missions, and maintaining the readiness of units that provide advisors. The committee is aware of ongoing efforts to develop new capabilities, such as the Army's effort to develop advise-and-assist brigades.

Given these past challenges, and the emphasis that current military strategy continues to place on the importance of advising partner security forces to counter global threats, it remains essential for DOD to take steps to ensure that it: (1) has an effective approach for selecting, training, and utilizing advisor personnel in ongoing operations; and (2) continues the development of a long-term strategy that institutionalizes successful advise-and-assist approaches to ensure U.S. forces are positioned to effectively execute similar missions in the future.

Coordination of Foreign Assistance Strategies

The U.S. government plans to spend over \$35 billion on foreign assistance in 2017. The objectives of this assistance are set out in statute, agency mission statements, and other documents. There are at least 63 strategy documents intended to guide the efforts of those agencies providing the most foreign aid. Concerns have been raised about potential inefficiencies involved in implementing numerous separate strategies and the agencies' ability to demonstrate progress in achieving strategic goals.

GAO will review a sample of the identified foreign-assistance strategies. The sample will include those strategies covering three of the largest sectors (health, security, and democracy/governance) as well two of the largest aid-recipient countries (Afghanistan and Kenya). GAO will assess the sample strategy documents against desirable characteristics identified for U.S. national strategies, focusing particularly on those characteristics that address agency coordination, integration of related strategies, and performance measurement.

GAO will review: (1) To what extent do selected U.S. foreign aid strategies delineate agencies' roles and responsibilities and describe mechanisms

to coordinate their efforts? (2) To what extent do these strategies integrate the goals and activities of related strategies? (3) To what extent do these strategies incorporate approaches to monitoring and evaluation for assessing progress toward their goals?

Afghan Defense and Security Forces' Equipment and Capability

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 Afghan National Defense and Security Forces (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 FY 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 and the ANDSF's capability to operate and maintain such items.

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.

Follow-Up Audit of USAID's Multi-Tiered Monitoring Strategy in Afghanistan

The objectives of this audit are to determine the extent which USAID has used its multi-tiered monitoring strategy in Afghanistan to manage projects and to serve as the basis for informed decision making. The entrance conference was held August 9, 2017.

Audit of USAID/Afghanistan's New Development Partnership

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.