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Airmen assigned to the 451st Air Expeditionary Group work on loading munitions into the A-10 Warthog, December 17, 2018, at Kandahar Airfield, Afghanistan. (U.S. Air Force photo by Senior Airman Rito Smith)

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SIGAR's enabling legislation requires it to keep the Secretary of State and the Secretary of Defense fully informed about problems relating to the administration of 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)

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COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 lists the five oversight reports related to Afghanistan reconstruction that participating agencies completed this quarter.

TABLE 4.1

RECENTLY COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2018			
Agency	Report Number	Date Issued	Report Title
State OIG	ISP-I-19-11	10/25/2018	Inspection of the Bureau of Democracy, Human Rights, and Labor
State OIG	ISP-I-19-12	10/30/2018	Inspection of the Bureau of Democracy, Human Rights, and Labor's Foreign Assistance Program Management
GAO	GAO-19-116	10/15/2018	Afghanistan Security: Some Improvements Reported in Afghan Forces' Capabilities, but Actions Needed to Enhance DOD Oversight of U.S.-Purchased Equipment
GAO	GAO-19-251R	12/19/2018	Security Force Assistance: U.S. Advising of Afghan National Army Has Expanded since 2015, and the U.S. Army Has Deployed a New Advising Unit
GAO	GAO-19-39C	12/20/2018	DOD Vendor Vetting

Source: DOD OIG, response to SIGAR data call, 12/20/2018; State OIG, response to SIGAR data call, 12/20/2018; GAO, response to SIGAR data call, 12/20/2018; USAID OIG, response to SIGAR data call, 12/19/2018; USAAA, response to SIGAR data call, 12/18/2018.

U.S. Department of Defense Office of Inspector General

DOD OIG completed no audits related to Afghanistan reconstruction this quarter.

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.

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

State OIG completed an inspection of the Bureau of Democracy, Human Rights, and Labor's executive direction, program and policy implementation, resource management, and management controls.

Inspection of the Bureau of Democracy, Human Rights, and Labor's Foreign Assistance Management

State OIG completed an inspection of the Bureau of Democracy, Human Rights, and Labor's foreign assistance program management.

Government Accountability Office

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

Afghanistan Security: Some Improvements Reported in Afghan Forces' Capabilities, but Actions Needed to Enhance DOD Oversight of U.S.-Purchased Equipment

Since the Resolute Support mission began in 2015, the Afghan National Defense and Security Forces (ANDSF) have improved some fundamental capabilities, such as high-level operational planning, but continue to rely on U.S. and Coalition support to fill several key capability gaps, according to Department of Defense (DOD) reporting. DOD has initiatives to address some ANDSF capability gaps, such as a country-wide vehicle maintenance and training effort, but DOD reports it does not expect the ANDSF to develop and sustain independent capabilities in some areas, such as logistics, for several years.

While DOD has firsthand information on the abilities of the Afghan Air Force and Special Security Forces to operate and maintain U.S.-purchased equipment, it has little reliable information on the equipment proficiency of conventional ANDSF units. U.S. and Coalition advisors are embedded at the tactical level for the Air Force and Special Security Forces, enabling DOD to directly assess those forces' abilities. However, the advisors have little direct contact with conventional ANDSF units on the front lines. As a result, DOD relies on those units' self-assessments of tactical abilities, which, according to DOD officials, can be unreliable.

GAO's analysis of three critical equipment types illustrated the varying degrees of DOD's information. For example, DOD provided detailed information about the Air Force's ability to operate and maintain MD-530 helicopters and the Special Security Forces' ability to operate and maintain Mobile Strike Force Vehicles; however, DOD had limited information about how conventional forces operate and maintain radios and Mobile Strike Force Vehicles. DOD's lack of reliable information on conventional forces' equipment operations and maintenance abilities adds to the uncertainty and risk in assessing the progress of DOD efforts in Afghanistan.

GAO recommends that DOD develop options for collecting reliable information on conventional ANDSF units' ability to operate and maintain U.S.-purchased equipment. DOD concurred with this recommendation.

Security Force Assistance: U.S. Advising of Afghan National Army Has Expanded since 2015, and the U.S. Army Has Deployed a New Advising Unit

The Department of Defense (DOD) has used a variety of approaches to provide advisors in Afghanistan. For example, the United States has often relied on individual personnel drawn from across the military services to advise Afghan security forces. In 2012, the Army began pulling senior leaders and other personnel with specific ranks and skills from active-duty brigades to form advisor teams. In October 2016, the U.S. Army approved

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the development of a new force structure to use in advising foreign security forces—the Security Force Assistance Brigade (SFAB).

GAO found that the U.S. advising approach for the Afghan National Army (ANA) under the North Atlantic Treaty Organization (NATO) mission to train, advise, and assist Afghan security forces—known as Resolute Support—has evolved since 2015 from advising the ANA primarily at the corps level, ministries, and institutions to include tactical-level advising with the ability to accompany the ANA on combat operations with certain limitations. This evolution of the advising approach since 2015 has included three key changes over time:

- geographic expansion of advising, and adjustment to originally planned force reductions
- expansion of expeditionary advising and a related increase of U.S. forces
- shift in strategy to allow U.S. forces to accompany and enable ANA tactical units

To support this expanded mission, the military services provided advisors and other personnel, with the Army providing the largest increases. For example, the U.S. Air Force continued to provide advisors from the ministerial down to the tactical level, and the U.S. Marine Corps returned to an advising role in Afghanistan in April 2017, from which it had previously departed in late 2014. The U.S. Army also provided additional personnel as part of an increase in forces approved in 2017, and in early 2018 deployed the first of its new Security Force Assistance Brigades—the 1st SFAB—as part of the over 1,700 Army personnel provided during the year to bolster the advisory mission. DOD’s decision to deploy the 1st SFAB resulted in an acceleration of the new unit’s planned deployment timelines by at least eight months, which, combined with other decisions, resulted in several challenges. These challenges included issues related to manning and training the SFAB and providing sufficient enabling forces to support the SFAB’s mission in Afghanistan. According to Army officials, the Army is collecting lessons learned from experiences manning, training, and deploying the 1st SFAB to inform the continued development and institutionalization of the SFAB.

GAO is not making recommendations in this report.

DOD Vendor Vetting

This classified report addresses the extent to which DOD and its geographic combatant commands have developed guidances on vendor vetting; the extent to which they have established and are implementing vendor vetting processes, including information systems involved in vendor vetting; and the extent to which DOD has internal controls in place to ensure that the information used to make determinations of vendor risk is complete, accurate,

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and timely. The report also reviews the appeals processes available to vendors and discusses the challenges DOD faces regarding vendor vetting.

U.S. Army Audit Agency

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

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

USAID OIG completed no audits related to Afghanistan reconstruction this quarter.

ONGOING OVERSIGHT ACTIVITIES

As of December 31, 2018, the participating agencies reported 16 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 DECEMBER 31, 2018			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2019-D00SPO-0017.000	10/1/2018	U.S. and Coalition Efforts to Train, Advise, Assist, and Equip Afghan Tactical Air Coordinators and Air Liaison Officers
DOD OIG	D2018-D000JB-0187.000	7/30/2018	Audit of Army Oversight of National Afghan Trucking Services 3.0 Contract
DOD OIG	D2018-D000RG-0170.000	6/25/2018	Audit of the National Maintenance Strategy Contract in Afghanistan
DOD OIG	D2018-DISPA2-0112.000	5/3/2018	Evaluation of Theater Linguist Support for Operation Freedom's Sentinel
DOD OIG	D2018-D000RJ-0135.000	4/30/2018	Audit of the Afghan Personnel and Pay System
State OIG	18AUD066	9/20/2018	Audit of the Office of Overseas Buildings Operations Construction and Commissioning of Staff Diplomatic Apartments in Kabul, Afghanistan
State OIG	18AUD076	7/15/2018	Lessons Learned from Office of Inspector General Audits Concerning the Review and Payment of Contractor Invoices Supporting Overseas Contingency Operations
State OIG	18AUD051	5/24/2018	Audit of Grants and Cooperative Agreements Intended to Counter Violent Extremism
State OIG	18AUD038	3/15/2018	Audit of Embassy Kabul Physical Security Features
State OIG	18SEP044	12/20/2017	Evaluation of Camp Eggers Guard Housing Contract Termination
State OIG	17AUD065	6/15/2017	Audit of the Bureau of International Narcotics and Law Enforcement Affairs (INL) Aviation Program
GAO	103066	10/29/2018	Advise and Assist Mission in Afghanistan
GAO	103076	10/1/2018	Afghanistan Reconstruction Projects—Waste, Fraud, and Abuse
GAO	102793	6/18/2018	Afghanistan Security Forces Fund
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, 12/20/2018; State OIG, response to SIGAR data call, 12/20/2018; GAO, response to SIGAR data call, 12/20/2018; USAID OIG, response to SIGAR data call, 12/19/2018; USAAA, response to SIGAR data call, 12/18/2018.

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U.S. Department of Defense Office of Inspector General

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

U.S. and Coalition Efforts to Train, Advise, Assist, and Equip Afghan Tactical Air Coordinators and Air Liaison Officers

The DOD OIG is evaluating whether U.S. and Coalition efforts to train, advise, assist, and equip Afghan Tactical Air Coordinators and Air Liaison Officers meet air-to-ground integration objectives identified in operational plans and applicable policies.

Audit of Army Oversight of National Afghan Trucking Services 3.0 Contract

The DOD OIG is determining whether the Army provided oversight of the National Afghan Trucking Services 3.0 contract.

Audit of the National Maintenance Strategy Contract in Afghanistan

The DOD OIG is determining if the Army developed the National Maintenance Strategy-Ground Vehicle Systems contract requirements to meet user needs to maintain and sustain the Afghan National Defense and Security Forces' vehicles.

Evaluation of Theater Linguist Support for Operation Freedom's Sentinel

The DOD OIG is determining if U.S. Central Command and U.S. Army Intelligence Security Command have developed and implemented processes for satisfying Commander U.S. Forces Afghanistan and Operation Freedom's Sentinel contract linguist requirements.

Audit of the Afghan Personnel and Pay System

The DOD OIG originally announced this audit on April 30, 2018, and then reannounced the audit on May 21, 2018, with a new objective. The DOD OIG is determining whether DOD's planning and implementation of the Afghan Personnel and Pay System will accurately pay and track Afghan forces.

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

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

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.

Evaluation of Camp Eggers Guard Housing Contract Termination

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

Audit of Embassy Kabul Physical Security Features

The audit will examine the physical security features at Embassy Kabul.

Audit of Grants and Cooperative Agreements Intended to Counter Violent Extremism

This is an audit of grants and cooperative agreements intended to counter violent extremism (CVE) in a number of countries, including Afghanistan.

Lessons Learned from Office of Inspector General Audits Concerning the Review and Payment of Contractor Invoices Supporting Overseas Contingency Operations

This is a review of lessons learned from audits of the role of contracting officer representatives in overseeing invoices for Overseas Contingency Operations contracts.

Audit of the Office of Overseas Buildings Construction and Commissioning of Staff Diplomatic Apartments

This is an audit of the Office of Overseas Buildings Operations construction and commissioning of the Staff Diplomatic Apartment-2 and Staff Diplomatic Apartment-3 in Kabul, Afghanistan.

Government Accountability Office

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

Afghanistan Security Forces Fund

The Afghanistan Security Forces Fund (ASFF) was created for DOD to provide assistance to the security forces of Afghanistan to include the provision of equipment, supplies, services, training, facility and infrastructure repair, renovation and construction, and funding. The Senate Appropriations Committee has expressed concerns about the costs of

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training contracts awarded under ASFF, citing recent reports from both SIGAR and other auditing agencies that found deficiencies that resulted in tens of millions of dollars potentially lost to fraud, waste, and abuse.

GAO will review DOD's Afghanistan Security Force Fund (ASFF) Training Contracts to include researchable questions on the budgets, funding sources and transactions for all ASFF Training Contracts during FY 2017–2019 and the extent to which DOD has processes and procedures to ensure that ASFF training contracts' pricing and costs are reasonable.

Afghanistan Reconstruction Projects—Waste, Fraud, and Abuse

The U.S. government has funded numerous reconstruction projects in Afghanistan since September 2001. Costs for U.S. military, diplomatic, and reconstruction and relief operations have exceeded \$500 billion, and GAO has issued about 90 reports focused in whole or in part on Afghanistan since that time. GAO received a request to review past work assessing reconstruction efforts in Afghanistan and identify the dollar value of any waste, fraud, or abuse uncovered during the course of those reviews.

GAO will review prior work conducted on reconstruction efforts in Afghanistan that identified waste, fraud, and abuse; and assess the overall dollar amount of waste, fraud, and abuse uncovered through these efforts.

Advise and Assist Mission in Afghanistan

In August 2017, the President announced a new South Asia strategy that was accompanied by an increase of U.S. and North Atlantic Treaty Organization (NATO) troops in Afghanistan to support renewed efforts to advise and assist Afghan forces in the NATO Resolute Support Mission. As part of the increase, the Army deployed a Security Force Assistance Brigade (SFAB), a new unit created in October 2016 to advise and assist foreign military forces, including the Afghan National Defense and Security Forces (ANDSF). Development of ANDSF has been a central element of successive U.S. strategies in Afghanistan.

GAO will review the extent to which DOD, in conjunction with NATO, has defined advisor team missions, goals, and objectives and the extent to which advisors were trained and equipped for their specific missions in Afghanistan. GAO will also review the ability of the Army's Security Force Assistance Brigade to meet current and future advisor requirements in Afghanistan and elsewhere; what adjustments, if any, are being made to the manning, training and equipping, and deployment of the second and third SFABs; and any other issues the Comptroller General determines appropriate with respect to the advise and assist mission in Afghanistan.

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 to 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. The entrance conference was held May 11, 2016.