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Aerial view of the Salang Pass, a geographical feature that connects northern Afghanistan and Kabul. (UNAMA photo by Fardin Waezi)

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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 one oversight report related to Afghanistan reconstruction that participating agencies completed this quarter.

TABLE 4.1

RECENTLY COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2019			
Agency	Report Number	Date Issued	Report Title
USAID	8-306-19-001-N	2/20/19	Financial Audit of Tetra Tech ARD, Initiative to Strengthen Local Administration (ISLA) Contract

Source: DOD OIG, response to SIGAR data call, 3/21/2019; State OIG, response to SIGAR data call, 3/21/2019; GAO, response to SIGAR data call, 3/25/2019; USAID OIG, response to SIGAR data call, 3/21/2019; USAAA, response to SIGAR data call, 3/08/2019.

U.S. Department of Defense Office of Inspector General

DOD OIG released no reports related to Afghanistan reconstruction this quarter.

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

State OIG completed no reports related to Afghanistan reconstruction this quarter.

Government Accountability Office

GAO completed no reports related to Afghanistan reconstruction this quarter.

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

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

Financial Audit of Tetra Tech ARD, Initiative to Strengthen Local Administration (ISLA) Contract

USAID OIG did not identify any material internal control weaknesses but did issue one recommendation that Tetra Tech establish and implement policies and procedures that would ensure required quarterly reports be submitted in a timely manner.

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ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2019, the participating agencies reported 40 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, 2019			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2019-D000RH-0082.000	1/22/2019	Audit of the Army Contracting Command-Afghanistan's Policies and Procedures for Contingency Contracting Risks
DOD OIG	D2019-DISPA5-0101.000	1/16/2019	Evaluation of Military Services Counterintelligence Workforce Capability Development
DOD OIG	D2019-DISPA5-0015.000	1/7/2019	Evaluation of Force Protection Screening, Vetting, and Biometric Operations in Afghanistan
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	D2019-D00SPO-0187.000	7/30/2018	Audit of the Army's 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	19AUD037	2/13/2019	Audit of Cost Management and Recovery Efforts of Embassy Air in Afghanistan and Iraq
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
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	8F200318	8/26/2018	Financial Audit of Chemonics International Inc. Promote Women in Governance
USAID OIG	8F200518	8/9/2018	Financial Audit of Democracy International DI, Election Observation Mission for 2009 Presidential and Provincial Council Election in Afghanistan
USAID OIG	8F200718	8/2/2018	Financial Audit of IDS - International Government Services LLC Monitoring Support Project
USAID OIG	8F200818	7/31/2018	Financial Audit of International Relief and Development (IRD)—Engineering, Quality Assurance and Logistical Support (EQUALS)
USAID OIG	8F200618	7/26/2018	Financial Audit of Family Health International—FHI 360, Supply Chain Quality Assessment
USAID OIG	8F200418	7/24/2018	Financial Audit of Counterpart International Inc. Afghan Civic Engagement Program
USAID OIG	8F200218	7/18/2018	Financial Audit of Creative Association International Inc.
USAID OIG	8F200118	7/12/2018	Financial Audit of Checchi and Company Consulting, Inc. Services under Program Project Offices for Results Tracking, Contract; Afghan Legal Access and Transparency, Contract
USAID OIG	8F1C0217	8/9/2017	Audit Follow-Up of USAID's Multi-Tiered Monitoring Strategy in Afghanistan
USAID OIG	8F201517	1/25/2017	Financial Audit of Ministry of Education (MoE), Basic Education, Learning and Training (BELT) Program

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TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2019 (CONTINUED)			
Agency	Project Number	Date Initiated	Project Title
USAID OIG	8F201217	12/28/2016	Financial Audit of Management Systems International Inc. (MSI)—Monitoring Support Project- North Provinces, Contract; and Measuring Impact of Stabilization Initiative, Contract
USAID OIG	8F201117	12/28/2016	Financial Audit of Roots of Peace (RoP)—Commercial Horticulture and Agriculture Marketing Program (CHAMP), Cooperative Agreement
USAID OIG	8F201017	12/28/2016	Financial Audit of Palladium International LLC (Future Groups International) Health Sector Resiliency, Contract
USAID OIG	8F200317	12/27/2016	Financial Audit of National Academy of Science—PEER Grants, Cooperative Agreement
USAID OIG	8F200917	12/27/2016	Financial Audit of KNCV Tuberculosis Foundation—Challenge Tuberculosis, Cooperative Agreement
USAID OIG	8F200817	12/27/2016	Financial Audit of ICF Macro, Inc.—Demographic and Health Surveys (DHS), Contract
USAID OIG	8F200717	12/27/2016	Financial Audit of Development Alternatives Inc. (DAI)—Agricultural Credit Enhancement (ACE II), Contract; Regional Agricultural Development Program (RADAP), Contract; MUSHARIKAT, Contract
USAID OIG	8F200617	12/20/2016	Financial Audit of Volunteers for Economic Growth Alliance (VEGA) - Assistance in Building Afghanistan by Developing Enterprise (ABADE), Cooperative Agreement
USAID OIG	8F200117	12/20/2016	Financial Audit of Purdue University (PU)—Strengthening Afghanistan Agricultural Facilities (SAAF), Grant
USAID OIG	8F200517	12/20/2016	Financial Audit of ABT Associates INC—Shop Plus, Cooperative Agreement
USAID OIG	8F200417	12/20/2016	Financial Audit of The Asia Foundation (TAF)—Survey of the Afghanistan People, Grant
USAID OIG	8F200217	11/30/2016	Financial Audit of American University of Afghanistan (AUAF), Cooperative Agreement
USAID OIG	FF1C0216	5/11/2016	Audit of USAID/Afghanistan's New Development Partnership

Source: DOD OIG, response to SIGAR data call, 3/21/2019; State OIG, response to SIGAR data call, 3/21/2019; GAO, response to SIGAR data call, 3/25/2019; USAID OIG, response to SIGAR data call, 3/21/2019; USAAA, response to SIGAR data call, 3/08/2019.

U.S. Department of Defense Office of Inspector General

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

Audit of the Army Contracting Command-Afghanistan's Policies and Procedures for Contingency Contracting Risks

The DOD OIG is determining whether the Army Contracting Command-Afghanistan's award and administration of contracts mitigate contingency contracting risks, such as nonperformance and improper payments specific to Afghanistan.

Evaluation of Military Services Counterintelligence Workforce Capability Development

The objectives for this evaluation are For Official Use Only.

Evaluation of Force Protection Screening, Vetting, and Biometric Operations in Afghanistan

The DOD OIG is determining whether U.S. Forces-Afghanistan have developed and implemented screening, vetting, and biometric processes for force protection 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 U.S. 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.

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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.

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 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.

Audit of Cost Management and Recovery Efforts of Embassy Air in Afghanistan and Iraq

This is an audit of the cost management and recovery efforts of Embassy Air in Afghanistan and Iraq.

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 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 ASFF Training Contracts to include researchable questions on the budgets, funding sources, and transactions for all ASFF Training Contracts during FYs 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

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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 23 ongoing projects related to reconstruction initiatives, of which 21 are financial audits. The two ongoing performance audits are described below.

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.

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