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U.S. Air Force staff sergeant demonstrates munitions capabilities of an A-10C Thunderbolt II with Afghan Air Force personnel.
(U.S. Air Force photo by SrA Willard Grande)

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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 eight oversight reports related to Afghanistan reconstruction that participating agencies completed this quarter. USAID OIG issued an additional 16 financial audits this quarter.

TABLE 4.1

| RECENTLY COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2019 | | | |
|---|----------------|-------------|---|
| Agency | Report Number | Date Issued | Report Title |
| DOD OIG | DODIG-2019-098 | 6/20/2019 | Evaluation of Theater Linguist Support for Operation Freedom's Sentinel |
| DOD OIG | DODIG-2019-077 | 4/15/2019 | Intelligence Interrogation Approach and Techniques |
| DOD OIG | DODIG-2019-069 | 4/1/2019 | Audit of Army Oversight of National Afghan Trucking Services 3.0 Contracts |
| State OIG | AUD-MERO-19-33 | 6/26/2019 | Audit of the Department of State Implementation of Policies Intended to Counter Violent Extremism |
| State OIG | AUD-MERO-19-31 | 6/13/2019 | Management Assistance Report: Modernizing Processes To Maintain Overseas Buildings Operations Commissioning Documentation Is Needed |
| State OIG | AUD-MERO-19-23 | 4/22/2019 | Management Assistance Report: Results of 2014 Audit of Bureau of Diplomatic Security Worldwide Protective Services Contract Task Orders 2, 9, and 11 |
| State OIG | AUD-MERO-19-25 | 4/18/2019 | Management Assistance Report: Noncompliance with Federal and Department Procurement Policy at U.S. Embassy Kabul Needs Attention |
| State OIG | AUD-MERO-19-19 | 4/1/2019 | Lessons Learned from Office of Inspector General Audits Concerning the Review and Payment of Contractor Invoices Supporting Overseas Contingency Operations |

Source: DOD OIG, response to SIGAR data call, 6/20/2019; State OIG, response to SIGAR data call, 6/28/2019; GAO, response to SIGAR data call, 6/20/2019; USAID OIG, response to SIGAR data call, 6/17/2019; USAAA, response to SIGAR data call, 6/26/2019.

U.S. Department of Defense Office of Inspector General

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

Evaluation of Theater Linguist Support for Operation Freedom Sentinel

DOD OIG reviewed U.S. Central Command (CENTCOM) and U.S. Army Intelligence Security Command efforts to develop and implement processes for satisfying Commander U.S. Forces-Afghanistan (USFOR-A) and Operation Freedom's Sentinel (OFS) contract linguist requirements. The report is classified.

Intelligence Interrogation Approach and Techniques

DOD OIG determined that the Office of the Under Secretary of Defense for Intelligence (OUSD(I)) developed and coordinated DOD policy, and reviewed, approved, and ensured coordination of DOD component intelligence interrogation policies, directives, and doctrine. However, DOD OIG also found inconsistencies in OUSD(I)'s oversight of the implementation of DOD policy regarding combatant-command intelligence interrogation approaches and techniques.

The inconsistencies in OUSD(I)'s intelligence interrogation implementation oversight occurred because OUSD(I) officials focused on intelligence

interrogation policy reviews rather than developing procedures for, and conducting policy-implementation oversight of, intelligence interrogations. As a result, OUSD(I) cannot ensure that the combatant commands' intelligence interrogation programs are employing interrogation approaches and techniques consistent with the applicable policies and regulations.

Additionally, CENTCOM CCJ2-X could not conduct independent oversight of CENTCOM intelligence interrogation-related records (such as the interrogators' operational and source administrative reports) without direct access to the central data repository or the systems and databases that maintain CENTCOM intelligence interrogation-related records. Independent oversight provides reasonable assurance that intelligence interrogation operations, reporting, and compliance are achieved.

U.S. Special Operations Command (SOCOM) officials also stated that they were waiting for OUSD(I) to publish the revised DOD Directive 3115.09 (which dictates policy on intelligence interrogations, detainee debriefings, and tactical questioning) before updating SOCOM policy. As a result, if SOCOM restarts its intelligence interrogation program, SOCOM could perform intelligence interrogations that are not authorized or were not approved by the appropriate individuals within the chain of command because the SOCOM policy lacked current DOD Directive 3115.09 oversight and records-management requirements.

OUSD(I)'s Human Intelligence and Sensitive Activities Director did not agree or disagree with the specifics of the DOD OIG recommendation, but did agree with the finding that there are "inconsistencies in OUSD(I)'s oversight of the implementation of DOD policy regarding combatant command intelligence interrogation approaches and techniques."

Audit of Army Oversight of National Afghan Trucking Services 3.0 Contracts

DOD OIG determined the U.S. Army did not fully monitor contractor costs or provide continuous oversight of contractor performance for the National Afghan Trucking Services 3.0 contracts. As a result, the Army does not have assurances that the National Afghan Trucking Services 3.0 contractors' services, valued at \$41.3 million as of December 2018, complied with contract requirements for the delivery of supplies and assets. Without reviewing and validating all invoice data before approving invoices, the Army may overpay the National Afghan Trucking Services 3.0 contractors.

For instance, the Army relied upon contractor-submitted data instead of e-mails maintained by the administrative contracting officer and contracting officer representatives to verify that, for missions that required a security escort, contractors requested the escort by the mission start date. As a result, the Army waived \$1.3 million in deductions for contractors' missing required delivery dates from June through August 2018 without verifying that the contractors requested a security escort by the mission start date and were eligible to have the deduction waived.

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In addition, the Army used an incorrect performance work statement to determine payment amounts on the May and June 2018 invoices, resulting in overpayments to the contractors. Furthermore, without conducting the required surveillance, the Army cannot hold contractors accountable based on performance and may award future task orders to nonperforming contractors. During the audit, the DOD OIG briefed Army Contracting Command-Afghanistan and the Resolute Support Sustainment Brigade officials on the oversight deficiencies identified. The officials agreed with the DOD OIG findings and immediately initiated corrective actions.

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

During this quarter, State OIG completed five reports related to Afghanistan reconstruction.

Audit of the Department of State Implementation of Policies Intended to Counter Violent Extremism

Strategic plans form the basis for the State Department's (State) resource planning, and the *Foreign Affairs Manual* stated that performance-management efforts should be "sufficiently focused and realistic to facilitate decision-making and align with higher level strategy." Because of the importance of strategic planning—especially with respect to the nearly \$500 million that State's budget office reported State had spent for countering-violent-extremism programs and projects from FY 2015 to FY 2017—State OIG conducted this audit to determine whether State developed goals and objectives for its strategy to counter violent extremism, achieved desired results, and monitored funds provided to support those goals and objectives. State OIG reviewed 12 grants and cooperative agreements awarded and executed by four State bureaus from FY 2015 to FY 2017.

State OIG affirmed that State had developed goals, objectives, and guidance for its strategy to counter violent extremism and highlighted them in several documents, including multiple joint strategies with USAID and the congressionally-mandated 'Assistance Strategy and Spend Plan for Programs to Counter and Defeat Terrorism and Foreign Fighters Abroad' of 2017. In addition, the Office of U.S. Foreign Assistance Resources defined and published in its FY 2016 "Key Issues Guidance and Definition" what constitutes a countering-violent-extremism effort. However, State OIG could not affirm that grants and cooperative agreements awarded for efforts to counter violent extremism were achieving desired results and that reporting of funds used to support countering-violent-extremism goals and objectives needed improvement.

State OIG made nine recommendations to improve the accounting and reporting of State funds used to counter violent extremism. Of the State bureaus to which the recommendations were directed, all but one

concurring with the recommendations directed to them. The remaining bureau did not state whether or not it concurred with the recommendation and did not provide information regarding how they would address the recommendation. State OIG considered eight recommendations resolved pending further action and one recommendation unresolved at the time the report was issued.

Management Assistance Report: Modernizing Processes To Maintain Overseas Buildings Operations Commissioning Documentation Is Needed

During an audit of the commissioning of the Staff Diplomatic Apartment-2 and Staff Diplomatic Apartment-3 at Embassy Kabul, State OIG identified weaknesses in the manner in which the Bureau of Overseas Buildings Operations maintains commissioning documentation. Such documentation serves as the historical record of key decisions throughout the planning and execution phases of construction projects. In preparation for the audit, State OIG reviewed commissioning documentation at Embassy Islamabad, Pakistan, and Embassy The Hague, Netherlands, and noted similar concerns.

State OIG identified two distinct weaknesses. First, commissioning agents typically complete their testing in hard-copy format. These hard-copy documents are not scanned and uploaded into the system of record until the construction project is completed. This increases the risk that important documents will be inadvertently lost or not uploaded because construction projects usually take years to complete.

The second weakness is that the Bureau of Overseas Buildings Operations' construction-management guidebook designates an electronic system as the repository to retain records for completed construction projects, including commissioning documentation. But the Bureau is not using that system to deposit these documents because the system cannot accommodate the volume of files generated for construction projects. Instead, the Bureau has been using compact disks as a final repository for commissioning documentation despite the limited life of such disks and their unclear chain of custody, which could result in their being inadvertently lost or destroyed.

State OIG made six recommendations intended to modernize the Bureau of Overseas Buildings Operations processes to maintain commissioning documentation. The Bureau of Overseas Buildings Operations concurred with all seven recommendations. State OIG considered one recommendation closed and the remaining six recommendations resolved pending further action at the time the report was issued.

Management Assistance Report: Results of 2014 Audit of Bureau of Diplomatic Security Worldwide Protective Services Contract Task Orders 2, 9, and 11

In 2013, the Bureau of Diplomatic Security asked State OIG to conduct an audit of Task Orders 2, 9, and 11 awarded under the Worldwide Protective Services contract. These task orders were awarded to provide security services in Afghanistan and Jerusalem. The objectives of that audit were to determine whether (1) the Bureau of Diplomatic Security adequately monitored the contractor's work to ensure that it was performing in accordance with contract terms and conditions and (2) the Bureau of Diplomatic Security's invoice review and approval procedures were sufficient to ensure proper payments.

During the audit in 2013–14, State OIG received allegations of potential civil or criminal violations of federal law concerning the contract, the task orders, and the contractor. As a result, the State OIG audit team suspended issuing its draft audit report as State OIG's criminal investigators worked with the U.S. Department of Justice to investigate the allegations. State OIG and the Department of Justice ultimately closed the investigation after the State Department and the contractor reached an administrative settlement. However, State OIG had not received confirmation that the settlement agreements described in State's response to the audit report fully addressed the worker's compensation insurance charges that State OIG audit team questioned during the course of its 2013–14 audit.

State OIG issued this Management Assistance Report because the audit finding from the previously unissued 2014 audit report remained relevant and warranted attention, not only for the approximately \$450,000 in costs questioned during the audit, but because the practice of charging overhead and general and administrative costs associated with the worker's compensation premiums may continue to occur in similar State contracts.

In this report, based on the work conducted during the 2013–14 audit, the State OIG made two recommendations to the Office of the Procurement Executive. The Office of the Procurement Executive concurred with both recommendations and State OIG considered both recommendations resolved pending further action at the time the report was issued.

Management Assistance Report: Noncompliance with Federal and Department Procurement Policy at U.S. Embassy Kabul Needs Attention

During an audit of security-related construction projects at the U.S. Embassy in Kabul, State OIG determined that Embassy Kabul used a justification for other than full and open competition (JOFOC) to limit competition of construction contracts to a pool of 15 purportedly "known and vetted" local Afghan contractors. The JOFOC was initiated as an interim measure in 2016 when a broad waiver lapsed that had previously exempted

overseas posts, including Embassy Kabul, from having to issue their solicitations on the government-wide Federal Business Opportunities website.

The 2016 JOFOC, valid for 12 months, was developed in coordination with the State's Office of the Procurement Executive. Subsequent extensions to the JOFOC in 2017 and 2018 were renewed improperly, without consulting the Office of the Procurement Executive. This occurred because of an incorrect assumption by procurement staff in Kabul that they could unilaterally extend the JOFOC. In addition to the improper extension of the JOFOC, State OIG also determined that Embassy Kabul did not consistently record accurate procurement data in the Federal Procurement Data System. State OIG found errors in the procurement data entered into the system for 18 contract actions.

State OIG made seven recommendations to address the shortcomings identified. Embassy Kabul and the State Department's Office of the Procurement Executive concurred with all seven recommendations and State OIG considered each recommendation resolved pending further action at the time the report was issued.

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

Between March 2017 and June 2018, State OIG issued a series of audit reports assessing the invoice review process used by four State bureaus that relied on contracted support to conduct their missions in Iraq and Afghanistan: the Bureau of Near Eastern Affairs (NEA), the Bureau of International Narcotics and Law Enforcement Affairs (INL), the Bureau of South and Central Asian Affairs (SCA), and the Bureau of Diplomatic Security (DS). At the time State OIG conducted those audits, the combined value of the contracts reviewed was more than \$6.6 billion.

In those earlier audit reports, the State OIG identified three common challenges that confronted these bureaus during the invoice review process. First, NEA, INL, and DS experienced staffing shortages hampered their efforts to thoroughly review invoices. Second, NEA and INL were not fully prepared to monitor contractor performance, which increased the risk that State paid for services that did not meet contract requirements. And third, the use of cost-reimbursable contracts had a significant effect on the workload of the invoice reviewers because of the complexity of the invoices.

In addition to these shortcomings, State OIG identified two best practices that, if adopted State Department-wide, could improve the invoice-review process and the accuracy of such reviews. First, the State's Bureau of the Comptroller and Global Financial Services (CGFS) independently conducts periodic quality-control reviews to verify the accuracy of invoices that have been approved for payment by State bureaus, including NEA, INL, SCA, and DS. CGFS then communicates the results of these reviews to the bureau

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involved. Second, NEA developed and implemented contract-specific training that improved the accuracy of NEA's invoice reviews. Similarly, DS implemented training for its invoice-review personnel specific to its Worldwide Protective Service contract.

In this capping report, the State OIG made seven recommendations to strengthen the invoice review process throughout the State. The relevant State bureaus concurred with all seven recommendations and State OIG considered each recommendation resolved pending further action at the time the report was issued.

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

USAID OIG issued no performance reports related to Afghanistan reconstruction this quarter, but did complete 14 financial audits.

ONGOING OVERSIGHT ACTIVITIES

As of June 30, 2019, the participating agencies reported 20 ongoing oversight activities related to reconstruction in Afghanistan, in addition to 10 financial audits. The 20 activities reported are listed in Table 4.2 and described in the following sections by agency.

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TABLE 4.2

| ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2019 | | | |
|---|-----------------------|-----------------------|--|
| Agency | Project Number | Date Initiated | Project Title |
| DOD OIG | D2019-D000RJ-0175.000 | 6/24/2019 | Audit of the Core Inventory Management System Implementation |
| DOD OIG | D2019-DISPA2-0051.000 | 2/6/2019 | Evaluation of U.S. Central Command Kinetic Targeting Processes and Reporting Procedures |
| 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 | D2018-D000RG-0170.000 | 6/25/2018 | Audit of the National Maintenance Strategy Contract in Afghanistan |
| 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 Bureau of Overseas Buildings Operations Construction and Commissioning of the Staff Diplomatic Apartment-2 and Staff Diplomatic Apartment-3 in Kabul, Afghanistan |
| 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 |
| USAAA | OIR0347/OFS0232 | 8/21/2018 | Reach-Back Contracting Support and Expeditionary Contracting Material Weakness |
| USAID OIG | 881F0119 | 6/1/2019 | Audit of USAID/Afghanistan's Risk Management and Project Prioritization |
| USAID OIG | FF1C0216 | 10/1/2018 | Audit of USAID/Afghanistan's New Development Partnership |
| USAID OIG | 8F1C0217 | 5/11/2016 | Follow-Up Audit of USAID's Multi-Tiered Monitoring Strategy in Afghanistan |

Source: DOD OIG, response to SIGAR data call, 6/20/2019; State OIG, response to SIGAR data call, 6/28/2019; GAO, response to SIGAR data call, 6/20/2019; USAID OIG, response to SIGAR data call, 6/17/2019; USAAA, response to SIGAR data call, 6/26/2019.

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 Core Inventory Management System Implementation

DOD OIG is determining whether DOD's implementation of the Core Inventory Management System improved weapons and vehicle accountability.

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Evaluation of U.S. Central Command Kinetic Targeting Processes and Reporting Procedures

DOD OIG is evaluating CENTCOM's target development and prosecution processes, as well as post-strike collateral damage and civilian casualty assessment activities.

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

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 marked For Official Use Only.

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

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

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 the National Maintenance Strategy Contract in Afghanistan

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.

Audit of the Afghan Personnel and Pay System

DOD OIG originally announced this audit on April 30, 2018, and then reannounced the audit on May 21, 2018, with a new objective. 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 five 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 (CVE) in a number of countries, including Afghanistan.

Audit of the Bureau of Overseas Buildings Operations Construction and Commissioning of Staff Diplomatic Apartments

This is an audit of the Bureau 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 both Afghanistan and Iraq.

Government Accountability Office

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

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 U.S. 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.

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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.

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 will assess the overall dollar amount of waste, fraud, and abuse uncovered through these efforts.

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 FY 2017–2019 and the extent to which DOD has processes and procedures to ensure that ASFF training contracts' pricing and costs are reasonable.

U.S. Army Audit Agency

This quarter the USAAA has one ongoing report related to Afghanistan reconstruction.

Reach-Back Contracting Support and Expeditionary Contracting Material Weakness

The USAAA is currently working on preparing a draft report addressing reach-back support related to expeditionary contracting within the U.S. Army's Expedition Contracting Command (ECC).

The objectives of this audit are to determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency/expeditionary operations. No work on this audit was done in Afghanistan, but the results could have an impact because ECC provides reach-back support related to contracting in Afghanistan.

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

This quarter USAID OIG has 13 ongoing projects related to reconstruction initiatives, of which 10 are financial audits. The three ongoing performance audits are described below.

Audit of USAID/Afghanistan's Risk Management and Project Prioritization

The objectives of this audit are to determine to what extent USAID/Afghanistan has a risk-management process in place to identify and mitigate risks in the face of potential staff and program reductions that could impact its development programs; how programs recommended for reduction or elimination were determined; and what impact recommended changes would have on USAID/Afghanistan's current and future programs and related risk management.

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.

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.