OTHER AGENCY OVERSIGHT CONTENTS

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An 82nd Airborne Division sergeant helps secure the landing zone for a CH-47 Chinook helicopter in southeast Afghanistan. (DOD photo)
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. Copies of completed reports are posted on the agencies’ respective public 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 lists the two oversight reports related to Afghanistan reconstruction that participating agencies completed this quarter.

### Table 4.1

<table>
<thead>
<tr>
<th>Agency</th>
<th>Report Number</th>
<th>Date Issued</th>
<th>Report Title</th>
</tr>
</thead>
</table>


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

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

**Audit of the DOD Requirements for the National Maintenance Strategy–Ground Vehicle Support Contract**

DOD OIG determined the Combined Security Transition Command-Afghanistan (CSTC-A) developed requirements for the National Maintenance Strategy–Ground Vehicle Support (NMS–GVS) contract that were not measurable or achievable. As a result, CSTC-A developed requirements to maintain vehicles and train the Afghan National Defense and Security Forces (ANDSF), and the Army awarded contract support valued at $2.2 billion since 2010 with no significant progress in ANDSF’s ability to independently perform maintenance. The $2.2 billion in contractor support since 2010 includes the combined contract value of $1.2 billion from the three Afghanistan-Technical Equipment Maintenance Program contracts and the contract value, as of September 2019, of $1 billion from the NMS–GVS contract.

Based on the results of the NMS–GVS contract’s base year and first four months of option year one, ANDSF will face challenges in becoming self-sufficient unless CSTC-A develops training and mentoring requirements that measure ANDSF progression levels, establishes a reasonable work split requirement, and provides required software systems. Furthermore, if ANDSF does not become self-sufficient by August 2022 due to a lack of training success, DOD may have to continue to pay contractor support to train and perform vehicle maintenance and repairs after the contract ends.
Other Agency Oversight

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

Afghanistan Security Forces Fund: DOD Has Processes for Identifying Training Needs and Maintaining Visibility over Contracts
Combined Security Transition Command-Afghanistan (CSTC-A) has established processes to identify capability gaps within the Afghan National Defense and Security Forces (ANDSF), develop and select training needed to address those gaps, and identify associated funding requirements. CSTC-A generally includes these requirements in the Afghanistan Security Forces Fund (ASFF) budget-justification book. Many of the key decisions and associated cost assumptions on how CSTC-A and Train Advise Assist Command-Air (in the case of Afghan pilot training) intend to carry out ASFF training efforts are proposed 18–24 months before the training will occur.

ASFF-funded training contracts are developed and executed under a process modeled on the U.S. government’s foreign military sales program. Prior to April 2019, most ASFF-funded training requirements were filled under a single-award indefinite delivery, indefinite quantity (IDIQ) contract that supported a wide range of DOD training needs. An IDIQ contract provides for an indefinite quantity, within stated limits, of supplies or services during a fixed period. The government places orders for individual requirements. According to an Army official, that contract's broad scope and high contract-value ceiling made it a highly expedient way to contract for various types of training for the ANDSF. However, contracting officials stated that using a single-award contract limited DOD's ability to negotiate some costs. At that point, DOD began to transition to an approach using several contracts, including one with multiple providers. Given that DOD executed its first task order under these new contracts in April 2019, it is too early for GAO to comment on the efficacy of this new approach.

DOD has varying degrees of visibility over ASFF-funded contracts. DOD officials stated that they have visibility at the broadest level of the overall execution of the ASFF budget, including funding associated with Afghan National Army training. At the individual contract level, the military services' contracting commands maintain contract files, but the services' systems do not interface with one another. According to DOD officials, although DOD can obtain visibility over ASFF training contracts...
in the aggregate, the department must work with the contracting commands at the respective military services to gather information specific to training contracts.

**U.S. Army Audit Agency**
The USAAA completed no audits related to Afghanistan reconstruction this quarter.

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

### ONGOING OVERSIGHT ACTIVITIES
As of December 31, 2019, the participating agencies reported 16 ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 4.2 and described in the following sections by agency.

#### TABLE 4.2

<table>
<thead>
<tr>
<th>Agency</th>
<th>Project Number</th>
<th>Date Initiated</th>
<th>Project Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>DOD OIG</td>
<td>D000RJ-0209.000</td>
<td>9/30/2019</td>
<td>Audit of the Coalition Partner Reimbursement of Logistics Civil Augmentation Program Services in Afghanistan</td>
</tr>
<tr>
<td>DOD OIG</td>
<td>D2019-DEVOPD-0192.000</td>
<td>8/26/2019</td>
<td>Evaluation of DOD Processes to Counter Radio Controlled Improvised Explosive Devices</td>
</tr>
<tr>
<td>DOD OIG</td>
<td>D2019-D000RU-0175.000</td>
<td>6/24/2019</td>
<td>Audit of the Core Inventory Management System Implementation</td>
</tr>
<tr>
<td>DOD OIG</td>
<td>D2019-DISPA2-0051.000</td>
<td>2/6/2019</td>
<td>Evaluation of U.S. Central Command Kinetic Targeting Processes and Reporting Procedures</td>
</tr>
<tr>
<td>DOD OIG</td>
<td>D2019-D000RH-0082.000</td>
<td>1/22/2019</td>
<td>Audit of the Army Contracting Command-Afghanistan’s Policies and Procedures for Contingency Contracting Risks</td>
</tr>
<tr>
<td>DOD OIG</td>
<td>D2019-DISPA5-0101.000</td>
<td>1/16/2019</td>
<td>Evaluation of DOD Counterintelligence Workforce Capability Development</td>
</tr>
<tr>
<td>DOD OIG</td>
<td>D2019-DISPA5-0015.000</td>
<td>1/7/2019</td>
<td>Evaluation of OFS Screening, Vetting, and Biometric Operations in Afghanistan</td>
</tr>
<tr>
<td>State OIG</td>
<td>20AUD044</td>
<td>12/9/2019</td>
<td>Audit of the Food Services Task Order Under the Afghanistan Life Support Services Contract</td>
</tr>
<tr>
<td>State OIG</td>
<td>19AUD078</td>
<td>9/3/2019</td>
<td>Audit of the Approach Used to Adjust the Size and Composition of Missions Afghanistan and Iraq</td>
</tr>
<tr>
<td>State OIG</td>
<td>19AUD047</td>
<td>6/25/2019</td>
<td>Audit of Global Engagement Center’s Execution of its Mandate to Coordinate Federal Government Efforts to Counter Disinformation and Propaganda Designed to Undermine the United States</td>
</tr>
<tr>
<td>GAO</td>
<td>103066</td>
<td>10/29/2018</td>
<td>Advise and Assist Mission in Afghanistan</td>
</tr>
<tr>
<td>GAO</td>
<td>103076</td>
<td>10/1/2018</td>
<td>Afghanistan Reconstruction Projects—Waste, Fraud, and Abuse</td>
</tr>
<tr>
<td>USAAA</td>
<td>OIR0347/OFS0232</td>
<td>8/21/2018</td>
<td>Reach-Back Contracting Support and Expeditionary Contracting Material Weakness</td>
</tr>
<tr>
<td>USAID OIG</td>
<td>881F0119</td>
<td>9/30/2019</td>
<td>Audit of USAID/Afghanistan’s Risk Management and Project Prioritization</td>
</tr>
<tr>
<td>USAID OIG</td>
<td>8F1C0217</td>
<td>5/11/2016</td>
<td>Follow-Up Audit of USAID’s Multi-Tiered Monitoring Strategy in Afghanistan</td>
</tr>
</tbody>
</table>

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 Coalition Partner Reimbursement of Logistics Civil Augmentation Program Services in Afghanistan

DOD OIG is determining whether DOD properly calculated, requested, and received reimbursement from Coalition partners in Afghanistan for Logistics Support, Services, and Supplies provided under the Logistics Civil Augmentation Program contract.

Evaluation of DOD Processes to Counter Radio Controlled Improvised Explosive Devices

The evaluation objectives are For Official Use Only.

Audit of the Management of Pharmaceutical Inventories in Support of Overseas Contingency Operations

DOD OIG is determining whether the military services properly stored, tracked, and safeguarded pharmaceuticals at their overseas locations supporting overseas contingency operations.

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.

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 DOD Counterintelligence Workforce Capability Development
The objectives for this evaluation are marked For Official Use Only.

Evaluation of Operation Freedom’s Sentinel 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. Department of State Office of Inspector General-Middle East Regional Operations
State OIG has three ongoing projects this quarter related to Afghanistan reconstruction.

Audit of the Food Services Task Order Under the Afghanistan Life Support Services Contract
The audit will examine the food-services task order under the Afghanistan Life Support Services contract.

Audit of the Approach Used to Adjust the Size and Composition of Missions Afghanistan and Iraq
The audit will examine the procedures used by the State Department in adjusting the size and composition of U.S. embassies in Afghanistan and Iraq.

Audit of Global Engagement Center’s Execution of its Mandate to Coordinate Federal Government Efforts to Counter Disinformation and Propaganda Designed to Undermine the United States
This is an audit of the Global Engagement Center’s execution of its mission to coordinate U.S. government efforts to counter disinformation and propaganda against the United States in a number of countries, including Afghanistan.

Government Accountability Office
GAO has two 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 the 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 SFAB 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.

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 two ongoing reports related to Afghanistan reconstruction.

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.

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.