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A civilian contractor at Bagram Air Field loads COVID-19 test kits onto a helicopter for shipment to forward bases in Afghanistan. (U.S. Army photo by Sgt. Briaira Tolbert)

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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. 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)

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COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 lists the 13 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 JUNE 30, 2020			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2020-096	6/24/2020	Audit of Coalition Partner Reimbursement of Dining Facility Services at Resolute Support Headquarters, Kabul, Afghanistan
DOD OIG	DODIG-2020-094	6/18/2020	Audit of Army Contracting Command-Afghanistan's Award and Administration of Contracts
State OIG	AUD-MERO-20-26	4/22/2020	Audit of Global Engagement Center Federal Assistance Award Management and Monitoring
State OIG	AUD-MERO-20-34	6/8/2020	Management Assistance Report: Quarterly Reporting Involving the Afghan Special Immigrant Visa Program Needs Improvement to Fully Comply with Congressional Requirements
State OIG	AUD-MERO-20-35	6/16/2020	Review of the Afghan Special Immigrant Visa Program
GAO	GAO-20-226SU	6/5/2020	Security Force Assistance: Army Has Made Progress Developing New Advisor Brigades, but Actions Are Needed to Better Equip and Train Them for Future Deployments
USAID OIG	8-306-20-32-N	6/30/2020	NFA Audit of Fund Accountability Statement of Blumont Global Development Inc.
USAID OIG	8-306-20-036-N	6/30/2020	NFA Financial Audit of Costs Incurred by DT Global Inc.
USAID OIG	8-306-20-034-N	6/30/2020	NFA Audit of Fund Accountability Statement of the American University of Afghanistan (AUAF)
USAID OIG	8-306-20-038-N	6/30/2020	NFA Financial Audit of Costs Incurred by JHPIEGO Corporation Inc.
USAID OIG	8-306-20-30-N	6/15/2020	NFA Audit of Fund Accountability Statement of Internews Network Inc.
USAID OIG	8-306-20-028-N	6/8/2020	NFA Audit of Fund Accountability Statement of Counterpart International Inc.
USAID OIG	8-306-20-027-N	5/21/2020	NFA Closeout Audit of the Fund Accountability Statement of Checchi and Company Consulting Inc.

Source: DOD OIG, response to SIGAR data call, 6/17/2020; State OIG, response to SIGAR data call, 6/16/2020; GAO, response to SIGAR data call, 6/19/2020; USAID OIG, response to SIGAR data call, 6/16/2020; USAAA, response to SIGAR data call, 5/21/2020.

U.S. Department of Defense Office of Inspector General

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

Audit of Army Contracting Command-Afghanistan's Award and Administration of Contracts

DOD OIG determined the Army Contracting Command-Afghanistan (ACC-A) did not award and administer any of the 15 contracts in its sample in accordance with applicable federal regulations and ACC procedures. In addition, DOD OIG determined that ACC-A contracting officials did not have the required knowledge, training, or experience needed to award and administer contracts in accordance with regulations and procedures.

DOD OIG also found that ACC-A contracting officials could not always access the Army's contract award and administration systems to perform their duties, resulting in missed deadlines for mission-critical functions. As a result, the ACC-A deployed contracting officials to Afghanistan with limited knowledge and experience of contingency-contracting requirements and tasked them with using electronic recordkeeping and

contract-management systems that were not reliably accessible. Therefore, the ACC-A did not have reasonable assurance that it successfully mitigated contracting risks, such as nonperformance, improper payments, and mismanagement of government property.

DOD OIG recommended that the ACC Commanding General identify and coordinate with required theater officials to develop and implement a force structure or similar manpower authorization document for the ACC-A that identifies the staffing levels, positions, roles, and responsibilities of ACC-A personnel. Additionally, the ACC-A Commander should develop and implement a plan to improve the hiring process for civilian contracting personnel.

DOD OIG also recommended that the Deputy Assistant Secretary of the Army for Procurement develop and implement a written plan to engage the ACC-HQ in developing and testing the new Army Contract Writing System (ACWS) to ensure the new system provides contingency contracting personnel with the capabilities necessary to effectively award and administer contracts in a contingency environment. DOD OIG also recommended they provide contracting officials access to the Army Contract Writing System in the field for testing before the system achieves full operational capability and for identifying any potential issues or challenges unique to the contingency operating environment, including the ability to operate the system effectively under unreliable network conditions.

Audit of Coalition Partner Reimbursement of Dining Facility Services at Resolute Support Headquarters, Kabul, Afghanistan

DOD OIG determined that U.S. Forces-Afghanistan (USFOR-A) did not seek full reimbursement for dining-facility services provided to Coalition partners at Resolute Support Headquarters through the Logistics Civil Augmentation Program (LOGCAP) contract. Acquisition and Cross-Servicing Agreement (ACSA) coordinators did not initiate bills or consistently calculate the amount owed in accordance with USFOR-A guidance because the ACSA program manager did not ensure that all bills were initiated and prepared in accordance with USFOR-A guidance or develop a training program for ACSA coordinators that addressed processing of ACSA transactions in Afghanistan.

In addition, the ACSA coordinators did not establish the terms and conditions, including rate and calculation method, with each Coalition partner before services were provided. As a result of USFOR-A not initiating billing, between January 2016 and September 2019, DOD contractors provided an estimated \$6.3 million in dining-facility services to Coalition partners that was never billed to Coalition partners. In addition, by not using correct rates, USFOR-A underbilled Coalition partners by \$2.9 million. ACSA Global Automated Tracking and Reporting System records indicate that ACSA coordinators initiated bills for only \$4.7 million, and as of October 2019,

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Coalition partners had reimbursed DOD only \$880,000. Unless USFOR-A establishes terms and conditions with Coalition partners before providing services, develops training specific to Afghanistan, and performs oversight, the DOD will continue to not initiate bills for the full reimbursable amount for dining-facility services provided under the anticipated LOGCAP V contract.

DOD OIG recommended that the USFOR-A Multinational Logistics Branch Chief develop agreements with each Coalition partner detailing the terms and conditions for dining-facility services at RSHQ before providing services, determine the months for which ACSA orders were not initiated, and negotiate collection with each Coalition partner for services provided, and develop and implement a process for overseeing ACSA coordinators. DOD OIG also recommended that the ARCENT Multinational Logistics Branch Chief update the Multinational Logistics Standard Operating Procedures to define the oversight roles and responsibilities of the ACSA program manager.

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

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

Audit of Global Engagement Center Federal Assistance Award Management and Monitoring

State OIG conducted this audit to determine whether federal assistance awards provided by State’s Global Engagement Center (GEC) aligned with GEC’s statutory mandate and authority and whether GEC monitored those awards in accordance with federal requirements, State policies and guidance, and the terms and conditions of each award. The National Defense Authorization Act for FY 2017 mandated that GEC “lead, synchronize, and coordinate efforts of the Federal Government to recognize, understand, expose, and counter foreign state and non-state propaganda and disinformation efforts aimed at undermining United States national security interests.” GEC’s counter-disinformation efforts relate to state actors including Russia, China, and Iran, and to non-state terrorist groups including ISIS and al-Qaeda.

State OIG reviewed all 39 grants and cooperative agreements that GEC awarded in FY 2018 and found that the stated purpose of 38 of 39 awards aligned with GEC’s statutory mandate and authority. However, State OIG selected 10 of the 39 awards for detailed testing and found that GEC did not consistently manage and monitor those awards in accordance with Federal requirements, Department of State policies and guidance, and award terms and conditions. Specifically, State OIG found that (1) GEC officials did not always clearly designate roles and responsibilities for grants-management

personnel, (2) three of 10 risk assessments for the selected awards contained errors, and (3) nine of 10 monitoring and evaluation plans for the selected awards did not include all required elements and did not demonstrate a direct link to the award's scope of work.

Moreover, State OIG found that GEC officials did not review award recipients' performance reports. State OIG determined that these deficiencies occurred, in part, because (1) GEC did not have enough experienced personnel to issue, manage, and monitor cooperative agreements when the FY 2018 awards were issued; and (2) GEC had not formally adopted internal policies, processes, and procedures for managing and monitoring federal assistance awards.

State OIG made five recommendations to GEC that are intended to improve the GEC's administration of federal assistance awards. GEC concurred with all five recommendations and State OIG considered all five recommendations resolved pending further action at the time the report was issued.

Management Assistance Report: Quarterly Reporting Involving the Afghan Special Immigrant Visa Program Needs Improvement to Fully Comply with Congressional Requirements

The FY 2020 National Defense Authorization Act (NDAA) directed State OIG to review obstacles to effective protection of Afghan allies through the special immigrant visa (SIV) program. The SIV program was established to resettle Afghans who worked on behalf of the United States and who experienced an ongoing and serious threat as a result of that employment.

During the mandated review of the Afghan SIV program, State OIG found that the method for collecting, verifying, and reporting on applicant wait times was inconsistent and potentially flawed. The FY 2014 NDAA required State and the Department of Homeland Security to publish quarterly reports that describe the average wait times for an SIV applicant for four stages of visa application and issuance. State OIG found that the State Department and the Department of Homeland Security were using differing methodologies to perform their calculations.

Moreover, State OIG found that none of the 23 quarterly reports published between April 2014 and October 2019 contained descriptions of necessary efficiency improvements, information required by the FY 2014 NDAA. State OIG determined that the differing methodologies and incomplete reports occurred because State, having assumed the lead role in preparing the reports, had not developed guidance that would ensure that each entity involved in the Afghan SIV process was using a uniform and consistent method to calculate and report the average wait times. Similarly, State OIG determined that the State Department had not established

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internal controls to ensure that the information in the quarterly reports contained all required pieces of information.

State OIG made three recommendations to State's Bureau of Consular Affairs to address the identified deficiencies. The Bureau of Consular Affairs concurred with all three recommendations and State OIG considered all three recommendations resolved pending further action at the time the report was issued.

Review of the Afghan Special Immigrant Visa Program

The FY 2020 National Defense Authorization Act (NDAA) directed State OIG to review eight obstacles to effective protection of Afghan allies through the special immigrant visa (SIV) program. The SIV program was established to resettle Afghans who worked on behalf of the United States and experienced an ongoing and serious threat as a result of their employment with the U.S. government.

State OIG evaluated the eight obstacles identified in the NDAA. State OIG found that (1) two of the eight obstacles did not significantly affect the State's implementation of the Afghan SIV program; (2) one obstacle, the uncertainty of visa availability, affects implementation, but depends on Congressional SIV allocation; and (3) five obstacles would, if unaddressed, remain impediments to implementing the Afghan SIV program and achieving the statutory goal of issuing SIVs within nine months. State OIG found that these obstacles existed, in part, because the Senior Coordinating Official position, which was intended to oversee and direct the Afghan SIV program, had been vacant since January 2017. As a result, State's management of resources and strategic planning for the Afghan SIV program were decentralized and lacked the focus needed to continuously evaluate the program and seek improvements.

State OIG made six recommendations to State intended to improve the SIV program. The State's Undersecretary for Management concurred with all six recommendations. Based on the Undersecretary for Management's comments and the actions State took in response to the recommendations, State OIG considered one recommendation closed and five recommendations resolved pending further action at the time the report was issued.

Government Accountability Office

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

Security Force Assistance: Army Has Made Progress Developing New Advisor Brigades, but Actions Are Needed to Better Equip and Train Them for Future Deployments

This report is FOUO. GAO reviewed: (1) the extent to which DOD, in conjunction with NATO, has defined advisor team missions, goals, and

objectives; (2) the extent to which advisors were trained and equipped for their specific missions in Afghanistan; (3) the ability of the Army's Security Force Assistance Brigade to meet current and future advisor requirements in Afghanistan and elsewhere; (4) what adjustments, if any, are being made to the manning, training and equipping, and deployment of the second and third SFABs; and (5) any other issues the Comptroller General determines appropriate with respect to the advise and assist mission in Afghanistan.

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 seven financial-audit reports related to Afghanistan reconstruction.

- NFA Audit of Fund Accountability Statement of Blumont Global Development Inc. under multiple awards in Afghanistan, January 1 to December 31, 2018
- NFA Financial Audit of Costs Incurred by DT Global Inc. under USAID's Strengthening Watershed and Irrigation Management (SWIM) program, Contract No. AID-306-C-17-00001, October 1, 2018, to September 30, 2019
- NFA Audit of Fund Accountability Statement of the American University of Afghanistan (AUAF), Support of the American University of Afghanistan Project, Cooperative Agreement No. AID-306-A-13-00004, August 1, 2015, to June 30, 2019
- NFA Financial Audit of Costs Incurred by JHPIEGO Corporation Inc. under USAID's Helping Mothers and Children Thrive program, Award No. AID-306-A-15-00002, July 1, 2017, to June 30, 2018
- NFA Audit of Fund Accountability Statement of Internews Network Inc. RASANA (Media) Program in Afghanistan, Cooperative Agreement No. AID-306-A-17-00001, January 1 to December 31, 2018
- NFA Audit of Fund Accountability Statement of Counterpart International Inc., Afghanistan Civic Engagement Program, Award No. AID-306-A-14-00001, October 1, 2017, to September 30, 2018
- NFA Closeout Audit of the Fund Accountability Statement of Checchi and Company Consulting Inc., Services under Program and Project Office for Results Tracking (SUPPORT II) Program in Afghanistan, Contract AID-306-C-12-000-12, April 1, 2018, to July 4, 2019

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ONGOING OVERSIGHT ACTIVITIES

As of June 30, 2020, the participating agencies reported 13 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

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2020			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2020-DEV0SR-0095.000	3/2/2020	Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities
DOD OIG	D2020-DEV0PC-0079.000	2/18/2020	Evaluation of U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems
DOD OIG	D2020-D000RJ-0078.000	2/3/2020	Audit of the Air Force Remotely Piloted Aircraft Operations and Maintenance Contract
DOD OIG	D2020-DEV0PD-0026.000	10/28/2019	Evaluation of Combatant Command Counter Threat Finance Activities
DOD OIG	D2019-DEV0PD-0192.000	8/26/2019	Evaluation of DOD Processes to Counter Radio Controlled Improvised Explosive Devices
DOD OIG	D2019-D000RJ-0179.000	7/8/2019	Audit of Management of Pharmaceutical Inventories in Support of Overseas Contingency Operations
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. CENTCOM Kinetic Targeting Processes and Reporting Procedures
State OIG	20AUD044	12/9/2019	Audit of the Food Services Task Order Under the Afghanistan Life Support Services Contract
GAO	104132	3/24/2020	Review of DOD's Contingency Contracting
GAO	104151	2/28/2020	DOD Oversight of Private Security Contractors
GAO	103076	10/1/2018	Afghanistan Reconstruction Projects—Waste, Fraud, and Abuse
USAID OIG	881F0119	9/30/2019	Audit of USAID/Afghanistan's Risk Management and Project Prioritization

Source: DOD OIG, response to SIGAR data call, 6/17/2020; State OIG, response to SIGAR data call, 6/16/2020; GAO, response to SIGAR data call, 6/19/2020; USAID OIG, response to SIGAR data call, 6/16/2020; USAAA, response to SIGAR data call, 5/21/2020.

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.

Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities

DOD OIG is determining whether the Ship Maintenance Support Facility and Mina Salman Pier, which the U.S. Navy accepted in 2019, meet the operational requirements of the U.S. Navy. Specifically, DOD OIG is determining whether the Ship Maintenance Support Facility meets staging and laydown requirements, and whether the Mina Salman Pier meets berthing requirements for homeported and deployed vessels.

Evaluation of U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems

DOD OIG is determining whether U.S. Central Command is prepared to defend critical assets within its area of responsibility against missile and unmanned aircraft system threats.

Audit of the Air Force Remotely Piloted Aircraft Operations and Maintenance Contract

DOD OIG is determining whether the U.S. Air Force's oversight and management of the Remotely Piloted Aircraft Operations and Maintenance contract ensured that the contractor complied with contractually required maintenance procedures and performance requirements.

Evaluation of Combatant Command Counter Threat Finance Activities

DOD OIG is determining whether U.S. Africa Command, U.S. Central Command, U.S. European Command, and U.S. Indo-Pacific Command are planning and executing counter-threat finance activities to impact adversaries' ability to use financial networks to negatively affect U.S. interests.

Evaluation of DOD Processes to Counter Radio Controlled Improvised Explosive Devices

The objectives for this DOD OIG evaluation are For Official Use Only.

Audit of 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's (CENTCOM) 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.

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

State OIG has one ongoing project 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.

Government Accountability Office

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

Review of DOD’s Contingency Contracting

DOD has long relied on contractors to support a wide range of worldwide operations in a contingency environment, including military and stability operations, and recovery from natural disasters, humanitarian crises, and other calamitous events. Contracting in the contingency environment includes logistics and base operations support, equipment processing, construction, and transportation. During recent U.S. military operations in Iraq and Afghanistan, contractors frequently accounted for more than half of the total DOD presence. In 2008, Congress established in law the Commission on Wartime Contracting (CWC) to review and make recommendations on DOD’s contracting process for current and future contingency environments. The CWC issued its final report in August 2011.

GAO will review (1) the extent to which DOD has addressed the recommendations of the Commission on Wartime Contracting (CWC) in policy, guidance, education, and training; (2) how DOD has used contractors to support contingency operations from January 1, 2009, to December 31, 2019; and (3) the extent to which DOD has established processes to track and report contractor personnel to support contingency operations.

DOD Oversight of Private Security Contractors

In 2007, private security contractors (PSCs) working for the U.S. government killed and injured a number of Iraqi civilians, bringing attention to the increased use of PSCs supporting the military in contingency environments, such as ongoing operations in Iraq or Afghanistan. In 2020, DOD reported that almost one-fifth of the roughly 27,000 contractors in Afghanistan were performing security functions, including some 3,000 armed PSCs. DOD’s Office of the Under Secretary of Defense for Acquisition and Sustainment and the Geographic Combatant Commands are responsible for guiding and monitoring the department’s use of PSCs. GAO has previously reported on

and made several recommendations to improve DOD's tracking and oversight of PSCs.

GAO will review the extent to which, since calendar year 2009, (1) DOD has tracked and reported on the use of PSCs in support of contingency, humanitarian, and peacekeeping operations and exercises; and (2) whether laws, regulations, and requirements on the use of PSCs changed and how DOD has implemented them into its processes improved oversight.

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

The USAAA has no ongoing audits related to Afghanistan reconstruction this quarter.

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

This quarter, USAID OIG has one ongoing report 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.