

# 4 OTHER AGENCY OVERSIGHT



## OTHER AGENCY OVERSIGHT CONTENTS

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The United States, as part of the NATO-led Resolute Support mission, transferred these Brazilian A-29 Super Tucano attack aircraft—seen here with rockets, bombs, and multi-barrel cannons—to the Afghan Air Force at a ceremony in Kabul. (NATO 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)

# OTHER AGENCY OVERSIGHT

## COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 lists the 15 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 SEPTEMBER 30, 2020			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2020-120	8/28/2020	Audit of Management of Pharmaceuticals in Support of the U.S. Central Command Area of Responsibility
DOD OIG	DODIG-2020-108	8/03/2020	Audit of the Air Force Remotely Piloted Aircraft Operations and Maintenance Support Contract
DOD OIG	DODIG-2020-104	7/10/2020	Audit of Combined Security Transition Command-Afghanistan's Implementation of the Core Inventory Management System Within the Afghan National Defense and Security Forces
State OIG	AUD-MERO-20-46	9/25/2020	Audit of Food Services Under the Afghanistan Life Support Services Contract
State OIG	AUD-MERO-20-39	9/02/2020	Audit of the Bureau of Overseas Buildings Operations Process to Identify and Apply Best Practices and Lessons Learned to Future Construction Projects
State OIG	AUD-MERO-20-38	8/04/2020	Audit of the Department of State's Approach to Adjust the Size and Composition of Missions Afghanistan and Iraq
USAID OIG	8-306-20-049-N	8/17/2020	Audit of the Fund Accountability Statement of Chemonics International Under Multiple Awards in Afghanistan, 2015-2018
USAID OIG	8-306-20-048-N	8/11/2020	Closeout Audit of the Fund Accountability Statement of ZOA Under Multiple Awards in Afghanistan, 2015-2019
USAID OIG	8-306-20-047-N	7/30/2020	Audit of the Fund Accountability Statement of Roots of Peace, Commercial Horticulture and Agriculture Marketing Program in Afghanistan
USAID OIG	8-306-20-046-N	7/29/2020	Audit of the Fund Accountability Statement of Family Health International Under Multiple Awards in Afghanistan
USAID OIG	8-306-20-045-N	7/28/2020	Audit of the Fund Accountability Statement of Tetra Tech, ARD Under Multiple Awards in Afghanistan
USAID OIG	8-306-20-044-N	7/27/2020	Audit of the Fund Accountability Statement of DAI Global
USAID OIG	8-306-20-043-N	7/14/2020	Audit of the Fund Accountability Statement of Michigan State University Under Grain Research and Innovation Program in Afghanistan
USAID OIG	8-306-20-041-N	7/08/2020	Audit of Fund Accountability Statement of Tetra Tech Inc. Under the Engineering Support Program in Afghanistan
USAID OIG	8-306-20-040-N	7/07/2020	Audit of the Fund Accountability Statement of the Consortium for Elections and Political Process Strengthening, Strengthening Civic Engagement in Elections in Afghanistan Project

Source: DOD OIG, response to SIGAR data call, 9/21/2020; State OIG, response to SIGAR data call, 9/25/2020; GAO, response to SIGAR data call, 9/21/2020; USAID OIG, response to SIGAR data call, 9/16/2020; USAAA, response to SIGAR data call, 8/19/2020.

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

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

### **Audit of Management of Pharmaceuticals in Support of the U.S. Central Command Area of Responsibility**

DOD OIG determined the military departments did not fully account for or safeguard pharmaceuticals at seven medical treatment facilities (MTFs), four MTF medical logistics facilities, one U.S. Army Medical Materiel Center-Southwest Asia (USAMMC-SWA) warehouse, and two USAMMC-SWA Forward Logistics Elements (FLEs) in the U.S. Central Command (CENTCOM) area of responsibility. As a result of the accountability and safeguarding deficiencies identified, the controlled and noncontrolled pharmaceuticals at these locations were susceptible to loss, theft, abuse, and diversion.

Controlled pharmaceuticals are particularly vulnerable to diversion for illicit use. Noncontrolled pharmaceuticals, which are pilferable and sometimes expensive, may be diverted to recreational use. Improper use of these pharmaceuticals can degrade military operations and damage the lives, safety, and readiness of military personnel. Without properly conducting inventories, CENTCOM would not be able to determine whether losses occurred or determine the exact amount of losses of controlled and noncontrolled pharmaceuticals at each MTF, MTF medical logistics facility, and USAMMC-SWA FLE.

During the audit and while DOD OIG was on site, MTF, MTF medical logistics facility, and USAMMC-SWA FLE personnel initiated corrective actions, including documenting patient returns of controlled pharmaceuticals and expired controlled pharmaceuticals on their accountability records, and updating or completing forms listing authorized medical personnel (Department of the Army Form 1687). USAMMC-SWA FLE Kuwait personnel added controlled pharmaceuticals on their accountability records, and the amounts were verified during the May 2020 Disinterested Officer inventory. In addition, several security improvements have been completed or initiated since the audit team site visits.

DOD OIG recommended that the CENTCOM Theater Pharmacist coordinate with the CENTCOM Surgeon to establish or update policies and procedures to clarify the requirements for Disinterested Officer and action officers when conducting Disinterested Officer inventories, and include in the policy requirements for the minimum level of security required for controlled and noncontrolled pharmaceuticals for deployed MTFs within the CENTCOM area of responsibility. DOD OIG also recommended that the CENTCOM Theater Pharmacist develop a tracking mechanism to verify that Department of Army Forms 1687 are completed and updated and that Disinterested Officer inventories are completed monthly.

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Finally, DOD OIG recommended that the CENTCOM Theater Pharmacist update the site-visit review checklist to include requirements to verify that Department of Army Forms 1687 are completed and updated, noncontrolled pharmaceutical inventories are completed, security procedures are followed, and security deficiencies are addressed. Management took immediate action to address each recommendation; all recommendations are now closed.

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

DOD OIG determined that Air Combat Command, Acquisition Management and Integration Center (AMIC) ensured that the Remotely Piloted Aircraft (RPA) contractor complied with contractually required maintenance procedures and performance requirements. Furthermore, AMIC verified the accuracy of contractor invoices before payment and only reimbursed the contractor for contractually eligible costs. However, AMIC did not formally document its invoice review process.

Instead of having written procedures, AMIC staff stated that they reviewed 100% of contractor invoices and relied on informal guidance from the contracting officer and program manager to ensure that AMIC paid the contractor only for contractually compliant performance and reimbursement costs eligible under the terms of the contract. DOD OIG reviewed a statistical sample of 33 of 139 firm-fixed-price invoices, and 30 of 70 cost reimbursable invoices, and did not find any instances of the contractor claiming ineligible costs for reimbursement. As a result of AMIC's contract oversight, AMIC had assurances that the \$124 million spent on the RPA contract was for contractually compliant services and only included costs eligible for reimbursement. However, without a documented invoice-review process, future contracting and program management staff may inconsistently review invoices, which could result in payments to the contractor for ineligible costs.

DOD OIG recommended that the AMIC Director direct the RPA Operations and Maintenance Support Contract program manager and contracting officer to develop and implement formal procedures detailing who is responsible for conducting invoice reviews and the methodology for conducting those reviews. Management agreed with the recommendations.

## **Audit of Combined Security Transition Command-Afghanistan's Implementation of the Core Inventory Management System Within the Afghan National Defense and Security Forces**

DOD OIG determined that while Combined Security Transition Command-Afghanistan's (CSTC-A's) implementation of the Core Inventory Management System (CoreIMS) has improved the accountability of weapons and vehicles at the Afghan National Defense and Security Forces

(ANDSF) national warehouses, it had not led to full accountability at the ANDSF local sites. Specifically, in August 2016, CSTC-A implemented a process that captured the serial numbers and locations of more than 95% of weapons and vehicles provided to the ANDSF by DOD between October 2016 and August 2019. However, DOD OIG also determined that the ANDSF did not use CoreIMS at 78 of its 191 (41%) local sites. The ANDSF did not use CoreIMS to account for weapons and vehicles held at all local sites because CSTC-A did not fully consider the level of difficulty the challenges of the operational environment would have on the implementation of CoreIMS. As a result of the ANDSF's inability to consistently use CoreIMS at all ANDSF sites, CSTC-A will not be able to assist the ANDSF in identifying some instances of weapon and vehicle theft, help the ANDSF plan its future equipment requirements, and reduce duplicate issuance of weapons and vehicles. In addition, CSTC-A continues to expend resources on implementing CoreIMS without a strategy for sites that do not have the capability to implement CoreIMS. Therefore, the ANDSF will continue to rely on CSTC-A to train, advise, and assist the ANDSF in improving logistics capabilities.

DOD OIG recommended that the CSTC-A Commander work with the ANDSF, as part of CSTC-A's train, advise, and assist mission, to develop a formal process and alternate mechanism to feed weapon and vehicle information from the local sites where CoreIMS cannot be used into CoreIMS at the regional depots, national warehouses, or local-level sites that do use CoreIMS. The CSTC-A Commander should also conduct an assessment to determine the specific challenges that are preventing each of the 78 local sites from adopting CoreIMS, and identify specific resources needed to adopt CoreIMS at those local sites, before expending any further resources on enhancing CoreIMS. Management agreed with the recommendations.

## **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 Food Services under the Afghanistan Life Support Services Contract**

The Department of State provides life support services to U.S. government personnel working in Kabul through the Afghanistan Life Support Services (ALiSS) contract. One of the ALiSS contract's task orders requires the contractor to provide three meals a day, seven days a week, across multiple dining facilities on the embassy compound and at other outlying U.S. government facilities in Kabul. State OIG conducted this audit to determine whether State administered the ALiSS food services task order in accordance with federal regulations, State policies, and contract terms and conditions.

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State OIG found that State did not administer the ALiSS food service task order in accordance with all applicable federal regulations, State policies, and contract terms and conditions. For example, although the contracting officer's representative (COR) developed an oversight checklist that included items to monitor, the checklist did not include almost half of the performance standards the COR was required to monitor. Moreover, the COR did not properly maintain oversight checklists: when requested, the COR could not provide completed oversight checklists for 33 of 35 of the months reviewed during the audit. Furthermore, the contractor never established or implemented a cost control plan, as it had indicated it would do in its bid proposal for the task order.

Finally, State OIG found that State did not consider the declining number of personnel living and working at the Kabul embassy compound and outlying U.S. government facilities when it decided to exercise the contract's most recent option year, making the number of meals estimated for the option year, and the costs related to that estimated number of meals, higher than it should have been. This resulted in State paying almost \$8.4 million for meals it did not need and that were not provided.

State OIG made five recommendations that are intended to improve the administration and oversight of future food service task orders. The relevant State Department bureaus and offices concurred with all five recommendations. State OIG considered all five recommendations resolved pending further action at the time the report was issued.

## **Audit of Bureau of Overseas Buildings Operations Process to Identify and Apply Best Practices and Lessons Learned to Future Construction Projects**

State OIG conducted this audit to determine the extent to which the State Department's Bureau of Overseas Buildings Operations (OBO) was evaluating completed construction projects to identify and communicate best practices and lessons learned that can be applied to future construction projects. For this audit, State OIG reviewed and considered the practices employed for several construction projects, including Kabul, Afghanistan; Ashgabat, Turkmenistan; and Islamabad, Pakistan.

State OIG found that OBO had a process to identify, disseminate, and apply lessons learned that are associated with technical design standards and criteria. However, State OIG found that the process did not capture broader best practices or lessons learned that are critical to OBO's construction work, including strengthening collaboration among stakeholders, facilitating building maintenance, and improving program and construction management. State OIG determined that these activities had been

overlooked in the lessons-learned process because OBO had devoted attention and resources solely to collecting and addressing technical design challenges encountered in its construction projects.

State OIG made four recommendations in this report, three to OBO, and one to the State Office of Acquisitions Management. The relevant offices concurred with all four recommendations. State OIG considered one recommendation closed and three recommendations resolved pending further action at the time the report was issued.

## **Audit of the Department of State's Approach to Adjust the Size and Composition of Missions Afghanistan and Iraq**

State OIG conducted this audit to determine whether the State Department (1) used established procedures, guidance, and best practices in its approach to adjust the size and composition of Missions Afghanistan and Iraq; and (2) aligned the resources invested at these missions with established U.S. government foreign policy priorities.

State OIG found that State's approach to adjusting the number and composition of the staff at Missions Afghanistan and Iraq did not fully use existing procedures, guidance, or best practices from previous efforts. Specifically, State OIG found that each mission conducted staffing reviews in an expedited manner because the Office of the Secretary of State verbally directed both missions to immediately reduce staff despite foreign policy priorities and strategic diplomatic objectives for each mission, including preventing and countering malign threats, remaining unchanged.

State OIG made three recommendations to ensure that staffing levels in Afghanistan and Iraq align with U.S. foreign policy priorities and that these missions have the appropriate resources to achieve strategic diplomatic objectives. The Office of the Under Secretary of State for Management concurred with all three recommendations. State OIG considered all three recommendations resolved pending further action at the time the report was issued.

## **Government Accountability Office**

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

## **U.S. Army Audit Agency**

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

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

During this quarter, USAID OIG released nine financial-audit reports related to Afghanistan reconstruction.

- Audit of the Fund Accountability Statement of Chemonics International Under Multiple Awards in Afghanistan, 2015–2018
- Closeout Audit of the Fund Accountability Statement of ZOA Under Multiple Awards in Afghanistan, 2015–2019
- Audit of the Fund Accountability Statement of Roots of Peace, Commercial Horticulture and Agriculture Marketing Program in Afghanistan, Cooperative Agreement 306-A-00-10-00512, January 1 to December 31, 2018
- Audit of the Fund Accountability Statement of Family Health International Under Multiple Awards in Afghanistan, January 1, 2018, to September 30, 2019
- Audit of the Fund Accountability Statement of Tetra Tech, ARD Under Multiple Awards in Afghanistan, From October 1, 2017, to September 30, 2018
- Audit of the Fund Accountability Statement of DAI Global LLC, Under Multiple Awards in Afghanistan, 2017–2018
- Audit of the Fund Accountability Statement of Michigan State University Under Grain Research and Innovation Program in Afghanistan, Cooperative Agreement AID-306-OAA-A-13-00006, January 1 to December 31, 2018
- Audit of Fund Accountability Statement of Tetra Tech Inc. Under the Engineering Support Program in Afghanistan, Contract 306-AID-306-C-16-00010, July 23, 2018, to September 30, 2019
- Audit of the Fund Accountability Statement of the Consortium for Elections and Political Process Strengthening, Strengthening Civic Engagement in Elections in Afghanistan Project, Cooperative Agreement 72030618LA00004, August 9 to December 31, 2018

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## ONGOING OVERSIGHT ACTIVITIES

As of September 30, 2020, 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

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2020			
Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2020-DEVOPD-0121.000	7/20/2020	Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility
DOD OIG	D2020-D000RJ-0155.000	7/6/2020	Audit of Coalition Partner Reimbursements for Air Transportation Services in Afghanistan
DOD OIG	D2020-DEVOPD-0130.000	5/11/2020	Evaluation of U.S. Combatant Commands' Responses to the Coronavirus Disease-2019
DOD OIG	D2020-DEVOSR-0095.000	3/2/2020	Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities
DOD OIG	D2020-DEVOPC-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-DEVOPD-0026.000	10/28/2019	Evaluation of Combatant Command Counter Threat Finance Activities
DOD OIG	D2019-DEVOPD-0192.000	8/26/2019	Evaluation of DOD Processes to Counter Radio Controlled Improvised Explosive Devices
DOD OIG	D2019-DISPA2-0051.000	2/6/2019	Evaluation of U.S. CENTCOM Kinetic Targeting Processes and Reporting Procedures
State OIG	TBD	TBD	Audit of the Public Affairs Section Oversight of Grants and Cooperative Agreements at U.S. Embassy Kabul
State OIG	20AUD111	TBD	Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq
State OIG	20AUD098	9/20/2020	Audit of Department of State Compliance with Requirements Relating to Undefined Contract Actions
State OIG	20AUD110	9/02/2020	Information Report: Review of Department of State Preparations to Return Employees and Contractors to Federal Office During the Global Coronavirus Pandemic
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, 9/21/2020; State OIG, response to SIGAR data call, 9/18/2020; GAO, response to SIGAR data call, 9/21/2020; USAID OIG, response to SIGAR data call, 9/16/2020; USAAA, response to SIGAR data call, 8/19/2020.

## **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 Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility**

DOD OIG is determining whether U.S. Central Command screened, documented, and tracked DOD service members suspected of sustaining a Traumatic Brain Injury to determine whether a return to duty status for current operations was acceptable or evacuation and additional care was required.

### **Audit of the Coalition Partner Reimbursements for Air Transportation Services in Afghanistan**

DOD OIG is determining whether DOD sought full reimbursement for air transportation services provided to Coalition partners in Afghanistan in accordance with DOD policy and international agreements.

### **Evaluation of U.S. Combatant Commands' Responses to the Coronavirus Disease-2019**

DOD OIG is determining how the geographic combatant commands (less U.S. Northern Command) and their component commands executed pandemic-response plans, and is identifying the challenges encountered in implementing the response plans and the impact to operations resulting from COVID-19.

### **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.

## **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 counterthreat 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.

## **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 poststrike collateral damage and civilian casualty assessment activities.

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

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

## **Audit of the Public Affairs Section Oversight of Grants and Cooperative Agreements at U.S. Embassy Kabul**

The audit will examine the Public Affairs Section Oversight of Grants and Cooperative Agreements at U.S. Embassy Kabul.

## **Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq**

The audit will examine the use of noncompetitive contracts in support of Overseas Contingency Operations in Afghanistan and Iraq.

## **Audit of Department of State Compliance with Requirements Relating to Unfinalized Contract Actions**

The audit will examine the Department of State's compliance with requirements relating to unfinalized contract actions.

## **Information Report: Review of Department of State Preparations to Return Employees and Contractors to Federal Office During the Global Coronavirus Pandemic**

The information report will examine the Department of State's preparations to return employees and contractors to federal offices during the global coronavirus pandemic.

## **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 in Iraq and Afghanistan (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 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.