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A Chinook helicopter flies over Kabul. (DOD photo by Lisa Ferdinando)

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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 organizational 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 3.1 lists the eight oversight reports related to Afghanistan reconstruction that participating agencies issued this quarter.

TABLE 3.1

| RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2021 | | | |
|---|----------------|----------------|---|
| Agency | Report Number | Date Initiated | Report Title |
| DOD OIG | DODIG-2021-062 | 3/22/2021 | Audit of Coalition Partner Reimbursement for Contracted Rotary Wing Air Transportation Services in Afghanistan |
| DOD OIG | DODIG-2021-058 | 3/5/2021 | Evaluation of U.S. Central Command Response to COVID-19 |
| DOD OIG | DODIG-2021-041 | 1/22/2021 | Evaluation of the Department of Defense Processes to Counter Radio Controlled Improvised Explosive Devices |
| State OIG | AUD-MERO-21-22 | 3/12/2021 | Information Report: Review of Department of State Preparations to Return Employees and Contractors to Federal Offices During the Global Coronavirus Pandemic |
| GAO | GAO-21-32R | 1/27/2021 | Afghanistan Reconstruction: GAO Work since 2002 Shows Systemic Internal Control Weaknesses that Increased the Risk of Waste, Fraud, and Abuse |
| USAID OIG | 8-306-21-002-P | 3/19/2021 | USAID Needs To Implement a Comprehensive Risk Management Process and Improve Communication As It Reduces Staff and Programs in Afghanistan |
| USAID OIG | 8-306-21-018-R | 2/16/2021 | Audit of Fund Accountability Statement of Turquoise Mountain Trust Under Export, Jobs and Market Linkages in Carpet and Jewelry Value Chains Project in Afghanistan, Cooperative Agreement 72030619CA00001, February 1 to December 31, 2019 |
| USAID OIG | 8-306-21-011-N | 1/25/2021 | Audit of Fund Accountability Statement of DAI Global, LLC Under Multiple Awards in Afghanistan, 2018-2019 |

Source: DOD OIG, response to SIGAR data call, 3/17/2021; State OIG, response to SIGAR data call, 3/17/2021; GAO, response to SIGAR data call, 3/15/2021; USAID OIG, response to SIGAR data call, 3/17/2021; USAAA, response to SIGAR data call, 2/18/2021.

U.S. Department of Defense Office of Inspector General

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

Audit of Coalition Partner Reimbursement for Contracted Rotary Wing Air Transportation Services in Afghanistan

This audit report determined that DOD did not request reimbursement for air transportation services provided to Coalition partners. Specifically, U.S. Forces-Afghanistan (USFOR-A) Multinational Logistics (MNL) personnel did not initiate Acquisition and Cross-Servicing Agreement (ACSA) orders for “Pay-to-Play” Coalition partners who used air transportation services in Afghanistan from September 2017 through September 2020. Coalition partners in Afghanistan are divided into two categories: Pay-to-Play partners who are supposed to reimburse U.S. transportation used, and Lift-and-Sustain partners whose transportation costs are covered by DOD.

USFOR-A MNL personnel did not initiate ACSA orders because they did not obtain flight usage data, determine a rate per person (the cost of a flight), or establish an agreement with each Coalition partner regarding reimbursement costs and billing methods before services were provided.

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Furthermore, U.S. Army Central Logistics Directorate personnel did not provide the required oversight of the ACSA program.

DOD paid \$773 million for air transportation services provided to U.S. personnel, Pay-to-Play Coalition partners, and Lift-and-Sustain Coalition partners from September 2017 through September 2020. However, because USFOR-A did not receive or track Coalition partner flight usage data, the exact cost of reimbursable air transportation services provided to Pay-to-Play Coalition partners cannot be determined. Unless USFOR-A MNL personnel obtain flight usage data, determine the rate per person, and establish an agreement with Coalition partners before services are provided, DOD will not be able to seek reimbursement for future air transportation services provided in Afghanistan.

DOD OIG recommended that USFOR-A MNL Branch Chief, in coordination with, U.S. Army Central MNL Branch Chief, obtain flight usage data on a regular basis, determine the rate per person per flight, establish an agreement with Coalition partners in order to seek reimbursement, and initiate ACSA orders in ACSA Global Automated Tracking and Reporting System (AGATRS) for billing. Additionally, they should conduct a review of all reimbursable services provided in Afghanistan to Coalition partners and establish internal controls over the ACSA program in Afghanistan to ensure ACSA orders for Coalition partners' air transportation services are initiated in AGATRS. Management agreed with the recommendations.

Evaluation of U.S. Central Command Response to COVID-19

The results of this evaluation are classified.

Evaluation of the Department of Defense Processes to Counter Radio Controlled Improvised Explosive Devices

The results of this evaluation are classified.

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

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

Information Report: Review of Department of State Preparations to Return Personnel to Federal Offices During the Global Coronavirus Pandemic

In response to a June 15, 2020, request from the chairman of the U.S. House of Representatives Committee on Oversight and Government Reform's Subcommittee on Government Operations, State OIG reviewed the State Department's plans and procedures for returning personnel to onsite work during the COVID-19 pandemic, as well as the methods outlined to ensure suitable safety and welfare considerations and precautions were

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undertaken on behalf of State personnel. During the review, State OIG interviewed State Department officials at various bureaus and offices and at Consulate General Frankfurt, Embassy Baghdad, and Embassy Kabul.

State OIG found that these officials developed and implemented a conditions-based, three-phased plan for returning personnel to the workplace, based on authoritative federal guidelines. State OIG found that officials considered data specific to local conditions, such as healthcare availability, COVID-19 case counts, testing data, and shelter-in-place orders when determining whether domestic and overseas facilities should move between phases in State Department's reopening framework. State OIG also found that State officials executed the reopening framework to implement suitable safety and welfare considerations and precautions for personnel. These protocols included notifying the State Department when an employee tested positive for COVID-19, isolating the infected employee, identifying and quarantining close contacts, and ensuring that facilities were properly disinfected.

The report contained no recommendations.

Government Accountability Office

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

Afghanistan Reconstruction: GAO Work since 2002 Shows Systemic Internal Control Weaknesses that Increased the Risk of Waste, Fraud, and Abuse

The U.S. government has allocated approximately \$141 billion for reconstruction in Afghanistan since 2002. Since that time, GAO has issued roughly 100 reports covering U.S.-funded reconstruction efforts in Afghanistan. This report summarizes the systemic internal-control weaknesses that increased the risk of waste, fraud, and abuse related to Afghanistan reconstruction that were identified in prior GAO work. For instance, USAID worked to improve Afghanistan's public financial management in order to transition leadership to the Afghan government—but the lack of baselines, performance targets, and data made it difficult to assess the success of those efforts. Reduced monitoring of these projects due to security concerns heightened the risk of fraud, waste, and mismanagement. Overall, GAO has made 154 recommendations to improve the efficiency and effectiveness of reconstruction efforts in Afghanistan, of which 134, or 87%, were implemented.

U.S. Army Audit Agency

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

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

During this quarter, USAID OIG released one performance-audit report and two financial-audit reports related to Afghanistan reconstruction. Summaries for financial-audit reports can be found on the agency's website.

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

Though Afghanistan is one of the largest recipients of U.S. foreign assistance, the Secretary of State directed USAID/Afghanistan to initiate a process to cut staff by 50% and reduce programming by over 40% to reflect the Trump Administration's strategic shift away from the War on Terror and the attendant U.S. military and civilian presence in Afghanistan. Despite these cuts, USAID must still manage risks and exercise fiduciary responsibility for the U.S. investments that remain, including ensuring adequate oversight and the sustainability of programs. While USAID identified staff positions to cut at the mission and assessed the risks those cuts had on oversight, the Agency did not fully identify or assess the risks that program cuts would have on the sustainability of USAID's investments in Afghanistan. Additionally, USAID did not use all available information resources in preparing risk responses for staff and program cuts, and did not fully communicate information regarding risks of the posture adjustment to Congress and key internal stakeholders. The report contained two recommendations to improve USAID's management of risks in Afghanistan and level of engagement with Congress and key internal stakeholders.

ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2021, the participating agencies reported 18 ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 3.2, on the following page, and described in the following sections by agency.

U.S. Department of Defense Office of Inspector General

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

Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of DOD's Law of War Program

DOD OIG is evaluating the extent to which U.S. Central Command and U.S. Special Operations Command developed and implemented programs in accordance with DOD Law of War requirements to reduce potential law-of-war violations when conducting operations. DOD OIG will also

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TABLE 3.2

| ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2021 | | | |
|---|-----------------------|----------------|---|
| Agency | Report Number | Date Initiated | Report Title |
| DOD OIG | D2021-DEVOPD-0045.000 | 1/25/2021 | Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of DOD's Law of War Program |
| DOD OIG | D2021-D000RJ-0056.000 | 1/5/2021 | Follow-up Audit of Army Oversight of Logistics Civil Augmentation Program IV Government-Furnished Property in Afghanistan |
| 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-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-DISPA2-0051.000 | 2/6/2019 | Evaluation of U.S. CENTCOM Kinetic Targeting Processes and Reporting Procedures |
| State OIG | 21AUD011 | 12/3/2020 | Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan |
| State OIG | 20AUD111 | 9/30/2020 | Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq |
| State OIG | 20AUD098 | 9/10/2020 | Audit of Department of State Compliance with Requirements Relating to Unfinalized Contract Actions |
| GAO | 104616 | 11/4/2020 | Budget Justification Review: Afghanistan Security Forces |
| GAO | 104132 | 3/4/2020 | Review of DOD's Contingency Contracting |
| GAO | 104151 | 3/3/2020 | DOD Oversight of Private Security Contractors |
| USAID OIG | 88201221 | 3/15/2021 | Audit of Fund Accountability Statement of The Asia Foundation, under multiple award in Afghanistan, October 1, 2018, to March 31, 2020 |
| USAID OIG | 88201321 | 3/15/2021 | Audit of Fund Accountability Statement of Virginia Polytechnic Institute and State University, under USAID's Catalyzing Afghan Agriculture Innovation program in Afghanistan, Cooperative Agreement 306-72030618LA00002, May 28, 2018, to December 31, 2019 |
| USAID OIG | 88201121 | 3/8/2021 | Audit of Fund Accountability Statement of Consortium for Elections and Political Process Strengthening under the Strengthening Civic Engagement in Election program in Afghanistan, Cooperative Agreement 72030618LA00004, January 1, 2019, to September 30, 2019 |
| USAID OIG | 88201021 | 3/1/2021 | Audit of Fund Accountability Statement of Chemonics International Inc., under multiple award, January 01, to December 31, 2019 |
| USAID OIG | 88200921 | 3/1/2021 | Audit of Fund Accountability Statement of Checchi and Company Consulting, Inc. under the Assistance for the Development of Afghan Legal Access and Transparency program in Afghanistan, Task Order AID-306-TO-16-00007, July 1, 2019, to June 30, 2020 |

Source: DOD OIG, response to SIGAR data call, 3/17/2021; State OIG, response to SIGAR data call, 3/17/2021; GAO, response to SIGAR data call, 3/15/2021; USAID OIG, response to SIGAR data call, 3/17/2021; USAAA, response to SIGAR data call, 2/18/2021.

determine whether potential U.S. Central Command and U.S. Special Operations Command law-of-war violations were reported and reviewed in accordance with DOD policy.

Follow-up Audit of Army Oversight of Logistics Civil Augmentation Program IV Government-Furnished Property in Afghanistan

The objective of this follow-up audit is to determine whether the U.S. Army implemented the recommendations identified in DODIG-2018-040, "Army

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Oversight of Logistics Civil Augmentation Program Government-Furnished Property in Afghanistan,” December 11, 2017, to improve the accountability of government-furnished property.

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 whether evacuation and additional care was required.

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 counter-threat finance activities to impact adversaries’ ability to use financial networks to negatively affect U.S. interests.

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.

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.

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Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan

The audit will examine grants and cooperative agreements administered by the public affairs section 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 Undefined Contract Actions

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

Government Accountability Office

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

Budget Justification Review: Afghanistan Security Forces

Congress established the Afghanistan Security Forces Fund (ASFF) in 2005 to build, equip, train, and sustain the Afghanistan National Defense and Security Forces, which comprise all forces under the Ministry of Defense and the Ministry of Interior. DOD data indicate that Congress has appropriated more than \$83.1 billion in ASFF funding since 2005. In previous technical assistance provided to the congressional defense committees, GAO found that over \$4 billion in funds for prior fiscal years were unexpended. Appropriations for the ASFF are available for obligation for two years with five additional years available for disbursements.

Since fiscal year 2019, the ASFF has included four budget activity groups (BAG): Afghan National Army, Afghan National Police, Afghan Air Force, and Afghan Special Security Forces. Each BAG is further divided into four subactivity groups (SAG): sustainment, infrastructure, equipment and transportation, and training and operations.

GAO will review (1) how much has been appropriated for Afghanistan Security Forces Funds (ASFF) since the fund's inception in 2005; (2) the extent to which ASFF funds remain unobligated, and how that compares with obligations since the fund's inception in 2005; and (3) the extent to which ASFF funds have been cancelled since the fund's inception in 2005.

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

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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 to improve oversight.

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 five ongoing financial audits related to Afghanistan reconstruction. Summaries for financial-audit reports can be found on the agency's website.