

# 3 OTHER AGENCY OVERSIGHT



## OTHER AGENCY OVERSIGHT CONTENTS

<b>Completed Oversight Activities</b>	<b>151</b>
<b>Ongoing Oversight Activities</b>	<b>154</b>

**Photo on previous page**

A New Mexico National Guard staff sergeant unpacks a pallet of munitions withdrawn from Afghanistan to a supply point in Kuwait for refurbishing. (U.S. Army photo by Staff Sgt. Neil W. McCabe)

## 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 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. Agency for International Development Office of Inspector General (USAID OIG)

### COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 lists the 16 oversight reports related to Afghanistan reconstruction that participating agencies issued this quarter.

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

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

# OTHER AGENCY OVERSIGHT

TABLE 4.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2021			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2021-084	5/18/2021	Evaluation of Combatant Command Counter-Threat Finance Operations
DOD OIG	DODIG-2021-082	5/18/2021	Kinetic Targeting in the U.S. CENTCOM Area of Responsibility
GAO	N/A	4/23/2021	Budget Justification Review: Afghanistan Security Forces Fund Execution
USAID OIG	8-306-21-034-N	6/9/2021	Closeout Audit of the Fund Accountability Statement of International Finance Corporation, Afghanistan Investment Climate Reform Program, Award AID-EGEE-G-15-00001 IFC TF072383, March 27, 2015, to March 26, 2020
USAID OIG	8-306-21-033-N	6/2/2021	Audit of the Fund Accountability Statement of FHI 360 Under Multiple Awards in Afghanistan, October 1, 2019, to September 30, 2020
USAID OIG	8-306-21-031-N	5/20/2021	Financial Audit of Costs Incurred by Management Systems International Inc. Under the Afghanistan Monitoring Evaluation and Learning Activity Program, Award Number 72030619C00004, March 13, 2019, to June 30, 2020
USAID OIG	8-306-21-030-N	5/20/2021	Closeout Audit of the Fund Accountability Statement of Internews Network Inc., RASANA (Media) Program in Afghanistan, Cooperative Agreement AID-306-A-17-00001, January 1, 2019, to March 28, 2020
USAID OIG	8-306-21-029-N	5/10/2021	Close-Out Audit of International Organization for Migration Under Support for the USAID Construction of Health and Education Facilities Program in Afghanistan, Cooperative Agreement AID-306-A-00-08-00512, January 1, 2015, to June 30, 2016
USAID OIG	8-306-21-028-N	5/10/2021	Fund Accountability Statement Audit of Creative Associates International Inc. Under Afghan Children Read Program in Afghanistan, Task Order AID-306-TO-16-00003, October 1, 2018, to September 30, 2019
USAID OIG	8-306-21-027-N	4/28/2021	Fund Accountability Statement Audit of Chemonics International Inc. Under Multiple Awards in Afghanistan, Year Ended 2019
USAID OIG	8-306-21-026-N	4/28/2021	Financial Audit of Costs Incurred by Consortium For Elections and Political Process Strengthening Under the Strengthening Civic Engagement in Elections Program in Afghanistan, Cooperative Agreement 72030618LA00004, January 1 to September 30, 2019
USAID OIG	8-306-21-025-N	4/26/2021	Audit of the Fund Accountability Statement of American University of Afghanistan, Support to the American University of Afghanistan Project, Cooperative Agreement AID-306-A-13-00004, July 1, 2019, to May 31, 2020
USAID OIG	8-306-21-024-N	4/22/2021	Audit of Fund Accountability Statement of The Asia Foundation Under Multiple Awards in Afghanistan, 2018-2020
USAID OIG	8-306-21-022-N	4/19/2021	Close-out Audit of the Fund Accountability Statement of Palladium International LLC, Health Sector Resiliency Project in Afghanistan, Contract AID-306-C-15-00009, July 1, 2019, to September 30, 2020
USAID OIG	8-306-21-021-N	4/19/2021	Audit of the Fund Accountability Statement of Virginia Polytechnic Institute and State University, Catalyzing Afghan Agricultural Innovation Program in Afghanistan, Cooperative Agreement 306-72030618LA00002, May 28, 2018, to December 31, 2019
USAID OIG	8-306-21-020-N	4/19/2021	Fund Accountability Statement Audit 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, 6/16/2021; State OIG, response to SIGAR data call, 6/14/2021; GAO, response to SIGAR data call, 6/16/2021; USAID OIG, response to SIGAR data call, 6/14/2021.

## Evaluation of Combatant Command Counter-Threat Finance Activities

The U.S. Africa Command, U.S. Central Command, U.S. European Command, and U.S. Indo-Pacific Command planned and executed counter-threat finance (CTF) activities to support their respective missions. However, this report found that they did not establish and maintain formalized command procedures. This occurred because command personnel relied primarily upon their own experience and knowledge to conduct CTF activities. As a result, the combatant command CTF offices did not have

established, standardized procedures for conducting CTF activities at the combatant command level, with interagency partners, or with partnered nations. Additionally, DOD did not oversee the full implementation of CTF policy. DOD did not ensure that its components fulfilled their CTF program-related roles and responsibilities, and was still in the process of developing and releasing an overarching CTF policy framework. As a result, DOD was unable to ensure CTF personnel conducted CTF activities in accordance with DOD policy and guidance.

## **Kinetic Targeting in the U.S. Central Command Area of Responsibility**

The results of this evaluation are classified.

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

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

## **Government Accountability Office**

During this quarter, the GAO issued one oversight product related to Afghanistan reconstruction.

## **Budget Justification Review: Afghanistan Security Forces Fund Execution**

Congress established the Afghanistan Security Forces Fund (ASFF) in 2005 to build, equip, train, and sustain the Afghan 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 reviewed (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.

The findings of this budget review were deemed not publicly releasable.

# OTHER AGENCY OVERSIGHT

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

During this quarter, USAID OIG released 13 financial-audit reports related to Afghanistan reconstruction. Financial audits of USAID/Afghanistan programs are performed by public accounting firms. USAID/OIG performs desk reviews, onsite supervisory reviews, and random quality-control reviews of the audits, and transmits the reports to USAID for action. Summaries for financial-audit reports can be found on the agency’s website.

## ONGOING OVERSIGHT ACTIVITIES

As of June 30, 2021, the participating agencies reported eight 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, 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
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	104132	3/4/2020	Review of DOD’s Contingency Contracting
GAO	104151	3/3/2020	DOD Oversight of Private Security Contractors

Source: DOD OIG, response to SIGAR data call, 6/16/2021; State OIG, response to SIGAR data call, 6/14/2021; GAO, response to SIGAR data call, 6/16/2021; USAID OIG, response to SIGAR data call, 6/14/2021.

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

DOD OIG has three 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 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 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.

## **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 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. This project will culminate in two reports to be issued this year.

## **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.

# OTHER AGENCY OVERSIGHT

## **Government Accountability Office**

GAO has two 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 to improve oversight.



# OTHER AGENCY OVERSIGHT

---

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

USAID OIG has no ongoing audits this quarter related to Afghanistan reconstruction.