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Soldiers of the U.S. Army's 34th Infantry Division are briefed on supporting the evacuation operation from Kabul.
(DOD photo by Cpl. Bridget Haugh)

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

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COMPLETED OVERSIGHT ACTIVITIES

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

TABLE 4.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2021			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2021-127	9/22/2021	Follow-Up Audit of Logistics Civil Augmentation Program IV Government-Furnished Property in Afghanistan
State OIG	AUD-MERO-21-42	9/8/2021	Audit of U.S. Embassy Kabul, Afghanistan, Public Affairs Section Administration of Grants and Cooperative Agreements
State OIG	AUD-MERO-21-38	7/27/2021	Audit of Department of State Compliance with Requirements Relating to Undefined Contract Actions
State OIG	AUD-MERO-21-37	7/22/2021	Management Assistance Report: Improved Guidance and Acquisition Planning is Needed to Reduce the Use of Bridge Contracts in Afghanistan and Iraq
GAO	GAO-21-255	7/29/2021	Private Security Contractors: DOD Needs to Better Identify and Monitor Personnel and Contracts

Source: DOD OIG, response to SIGAR data call, 9/22/2021; State OIG, response to SIGAR data call, 9/15/2021; GAO, response to SIGAR data call, 9/24/2021; USAID OIG, response to SIGAR data call, 9/15/2021.

U.S. Department of Defense Office of Inspector General

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

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

The 401st Army Field Support Battalion (AFSBn)-Afghanistan and Army Contracting Command-Afghanistan did not fully implement two of four recommendations from Report No. 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 (GFP). Although Army Contracting Command-Afghanistan did improve training on GFP guidance and accountability requirements and modified task orders to capture GFP changes on contract modifications, the Army’s accountable records were still inaccurate.

Specifically, DOD OIG found that the 401st AFSBn did not maintain the accountable records to reflect accurate visibility of GFP possessed by the contractor. In addition, the 401st AFSBn and Army Contracting Command-Afghanistan did not independently initiate any GFP reconciliations between the Army’s accountable records and contractors’ GFP listings in accordance with standard operating procedures. The property book officer did not update the Army’s accountable records because large amounts of GFP additions and subtractions caused backlogs of GFP updates.

Additionally, the property-book officer did not conduct reconciliations because the 401st AFSBn did not circulate the updated standard operating

procedures that included the reconciliation requirement. As a result of not fully implementing corrective actions to maintain accurate GFP accountability, as of March 2021, the Army and contractors' accountable records differed by more than 16,000 items, valued at \$53.6 million. Because of the withdrawal, DOD OIG recognizes that the organizations in Afghanistan responsible for taking action on GFP accountability recommendations must now focus on the final disposition of all property in Afghanistan.

DOD OIG recommended that the commanding generals of the Army Contracting Command and Army Sustainment Command each review the issues discussed in this report and publish lessons learned related to GFP accountability for Logistics Civil Augmentation Program contracts.

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

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

Audit of U.S. Embassy Kabul, Afghanistan, Public Affairs Section Administration of Grants and Cooperative Agreements

As of September 30, 2021, the results of this audit have not been publicly released.

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

State OIG conducted this audit to determine whether the Bureau of Administration, Office of the Procurement Executive, Office of Acquisitions Management (AQM) complied with federal and State Department guidelines in the application and execution of unfinalized contract actions (UCAs). A UCA is an agreement between the government and a contractor that allows the contractor to begin work and incur costs before the government and the contractor have reached a final agreement on contract terms, specifications, or price when there is insufficient time to use normal contracting mechanisms.

State OIG determined that AQM did not fully comply with the Federal Acquisition Regulation in the application and execution of UCAs. State OIG reviewed a sample of 48 high-value State contracts and task orders identified in the official database as UCAs and found that 36 of the 48 contracts and task orders had been improperly recorded as UCAs in the publicly accessible database. Of the 12 contracts and task orders correctly recorded in the database as UCAs, 11 did not fully comply with federal and State Department guidelines.

State OIG made four recommendations in this report, all to the Department's procurement executive. The procurement executive concurred with all four recommendations and State OIG considered all four

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recommendations to be resolved pending further action at the time the report was issued.

Management Assistance Report: Improved Guidance and Acquisition Planning is Needed to Reduce the Use of Bridge Contracts in Afghanistan and Iraq

During an ongoing audit of the State Department's use of noncompetitive contracts in support of overseas contingency operations in Afghanistan and Iraq, State OIG determined that the use of noncompetitive "bridge contracts" was permitted in accordance with statutory authorities that allow for contracting without the use of full and open competition. Neither the Competition in Contracting Act of 1984 nor the Federal Acquisition Regulation contain guidance governing the continued use of non-competitive use of bridge contracts.

State OIG found that the State Department awarded short-term contracts on a sole-source basis as bridge contracts frequently in Afghanistan and Iraq over multiple years to noncompetitively extend contracted services beyond the expiration of an original contract. State OIG reviewed 11 sole-source bridge contracts with a combined value of approximately \$571 million that were awarded in Afghanistan and Iraq from October 2014 to June 2020.

State OIG determined that State had used sole-source bridge contracts in lieu of full and open competition because there is no federal or State Department guidance that establishes parameters on the use, duration, or number of times a sole-source bridge contract can be awarded to an incumbent contractor. In addition, State noted that the use of bridge contracts can be attributed, at least in part, to the absence of effective acquisition planning and the timely award of follow-on contracts.

While the practice of using bridge contracts is not prohibited, State OIG noted that Department's practice of using bridge contracts to an incumbent contractor over several years limited their ability to realize potential cost savings by maximizing full and open competition. For example, in one instance when a contract was recompeted, it resulted in State saving \$6.8 million.

State OIG made three recommendations in this report, all to State Department's procurement executive. The procurement executive concurred with all three recommendations and State OIG considered all three recommendations resolved pending further action at the time the report was issued.

Government Accountability Office

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

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Private Security Contractors: DOD Needs to Better Identify and Monitor Personnel and Contracts

As of September 30, 2021, the results of this audit have not been publicly released.

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

USAID OIG issued no products related to Afghanistan reconstruction this quarter.

ONGOING OVERSIGHT ACTIVITIES

As of September 30, 2021, the participating agencies reported 11 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, 2021			
Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2021-DEV0PE-0165.000	9/23/2021	Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan
DOD OIG	D2021-DEVOPD-0161.000	9/9/2021	Evaluation of the Screening of Displaced Persons from Afghanistan
DOD OIG	D2021-D000RJ-0154.000	8/23/2021	Audit of DOD Support For the Relocation of Afghan Nationals
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	D2020-DEVOPD-0121.000	7/20/2020	Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility
State OIG	21AUD084	9/9/2021	Management Assistance Report: Open State OIG Recommendations Assigned to 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
GAO	105163	4/12/2021	Review of Special Operations Forces Command and Control
GAO	104132	3/4/2020	Review of DOD's Contingency Contracting
USAID OIG	55200321	7/2/2021	Financial Audit of Costs Incurred by Tetra Tech Inc. Under the Engineering Support Program in Afghanistan, Contract AID-306-C-16-00010, October 1, 2019, to January 22, 2020
USAID OIG	55200221	3/12/2021	Financial Audit of Costs Incurred by DT Global, Inc. Under the Strengthening Watershed and Irrigation Management Program and Afghan Urban Water and Sanitation Activity Program, Contract AID-306-C-17-00001 and 306-72030619C00003, March 10, 2019, to September 30, 2020

Source: DOD OIG, response to SIGAR data call, 9/22/2021; State OIG, response to SIGAR data call, 9/15/2021; GAO, response to SIGAR data call, 9/24/2021; USAID OIG, response to SIGAR data call, 9/15/2021.

U.S. Department of Defense Office of Inspector General

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

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Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan

The objective of this evaluation is to determine whether the August 29, 2021, air strike in Kabul, Afghanistan, was conducted in accordance with DOD policies and procedures. Specifically, DOD OIG will review the pre-strike targeting process; the damage assessment and civilian casualty review and reporting process; and the post-strike reporting of information.

Evaluation of the Screening of Displaced Persons from Afghanistan

DOD OIG is evaluating the extent to which the Department of Defense is managing and tracking displaced persons from Afghanistan through the biometrics enrollment, screening, and vetting process. Specifically, DOD OIG will evaluate the following areas:

- screening of individuals biometrically, and that the processes to screen these individuals are being followed
- identification, tracking, and managing the biometric enrollment of individuals that have never been enrolled in DOD databases
- management of individuals that are identified as security risks through the screening process
- management and tracking of individuals' ingress and egress to a DOD-managed facility when screening/vetting is not complete

Audit of DOD Support for Relocation of Afghan Nationals

DOD OIG is determining whether the Department of Defense has adequately planned and provided support for the relocation of Afghan nationals. DOD OIG plans to focus on housing, medical, security, dining, and cultural capabilities at the gaining facilities.

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.

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 two ongoing projects this quarter related to Afghanistan reconstruction.

Management Assistance Report: Open State OIG Recommendations Assigned to U.S. Embassy Kabul, Afghanistan

The audit will review the status and circumstances of open State OIG recommendations assigned to 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 product will be the second of two reports on this subject issued this year.

Government Accountability Office

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

Review of Special Operations Forces Command and Control

The Department of Defense has increased its reliance on U.S. Special Operations Forces (SOF) to combat the threat of violent extremist organizations over the past two decades. U.S. Special Operations Command (SOCOM) is currently rebalancing its efforts and force structure towards the 2018 National Defense Strategy's focus on great-power competition. Given the growth of SOCOM's investments in recent years and the fact that its end strength now exceeds 76,000 personnel, policymakers have expressed concerns about SOCOM's expanding force structure.

GAO will review: (1) how many SOF task forces DOD has established to support special operations missions; (2) the extent to which DOD has guidance and processes to establish, manage, and oversee SOF task forces; and (3) the actions DOD has taken or is planning to take to shift SOF task force priorities to address great power competition in the National Defense Strategy, and what challenges they may have encountered.

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,

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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.

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

USAID OIG has two ongoing financial audits this quarter related to Afghanistan reconstruction. Because of recent events in Afghanistan that included the closing of the U.S. Embassy in Kabul and USAID/Afghanistan, USAID OIG is also temporarily not issuing financial audit program reports regarding operations in Afghanistan. This decision will be reassessed depending upon USAID/Afghanistan's plan for the future of its financial audit program.

