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UN Special Rapporteur Richard Bennett meets with Taliban deputy foreign minister Sher Mohammad Abbas Stanekzai in Kabul, 10/2022.
(Taliban regime photo)

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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 the 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 voice. These agencies perform oversight activities related to 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 seven 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 DECEMBER 31, 2022			
Agency	Report Number	Date Issued	Report Title
State OIG	AUD-MER-23-01	10/18/2022	Compliance Follow-Up Review of the Afghan Special Immigrant Visa Program
State OIG	ISP-I-23-05	11/21/2022	Inspection of the Afghanistan Affairs Unit
State OIG	ISP-S-23-05A	11/21/2022	Classified Annex to the Inspection of the Afghanistan Affairs Unit
GAO	GAO-23-105163	10/5/2022	Special Operations Forces: Better Data Necessary to Improve Oversight and Address Command and Control Challenges
USAID OIG	5-306-23-001-N	11/2/2022	Financial and Closeout Audits of the Schedule of Expenditures of USAID Awards for Strong Hubs for Afghan Hope and Resilience (SHAHAR), Contract AID-306-C-14-00016 and Afghanistan Buy-In Blended Finance Program (INVEST), Contract AID-OAA-C-17-00090 in Afghanistan Managed by DAI Global LLC, December 1, 2018, to March 31, 2021
USAID OIG	5-306-23-002-N	11/29/2022	Closeout Audit of Challenge Tuberculosis Project in Afghanistan, Cooperative Agreement 306-AID-OAA-A-14-00029, Managed by KNCV Tuberculosis Foundation, October 1, 2018, to March 31, 2020
USAID OIG	5-306-23-003-N	12/16/2022	Financial Audit of the Schedule of Expenditures of USAID Awards Under the Assistance for the Development of Afghan Legal Access and Transparency Program in Afghanistan, Managed by Checchi and Company Consulting Inc., July 1, 2020, to April 30, 2021

Source: State OIG, response to SIGAR data call, 12/21/2022; GAO, response to SIGAR data call, 12/20/2022; USAID OIG, response to SIGAR data call, 12/19/2022.

U.S. Department of Defense Office of Inspector General

This quarter, DOD OIG did not issue any reports related to Afghanistan reconstruction.

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

State OIG issued three Afghanistan-related reports this quarter.

Compliance Follow-Up Review of the Afghan Special Immigrant Visa Program

Following the Department of State's (State) evacuation and suspension of operations at U.S. Embassy Kabul, Afghanistan, on August 31, 2021, multiple congressional committees requested that the State OIG review the status of its previous recommendations concerning the Afghan Special Immigrant Visa (SIV) program. State OIG conducted this compliance follow-up review to determine whether State's actions to implement recommendations from State OIG's 2020 review of the Afghan SIV program improved the deficiencies identified.

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State OIG found that the actions by State's Bureau of Consular Affairs to address prior State OIG recommendations provided minor improvements to quarterly reporting, but did not improve methods for collecting or verifying Afghan SIV application processing times. The Bureau of Consular Affairs established a standard operating procedure for calculating the average processing time for Afghan SIV applications, but continued to use inconsistent methods for calculating average processing times because the standard operating procedures did not provide sufficiently detailed guidance and did not encompass the entire Afghan SIV process. In addition, although the Bureau of Consular Affairs included explanations in its quarterly reports for failures to process applications within nine months, State lacked internal controls for verifying Afghan SIV data, resulting in inaccurate information.

State OIG also found that, despite taking some recommended actions, State continued to face a significant Afghan SIV backlog. State appointed a SIV Senior Coordinating Official, conducted a multi-bureau staffing assessment, utilized a Department of Defense database for employment verification, and provided protections to Afghans in imminent danger through safe havens and humanitarian parole. However, State OIG determined that the Senior Coordinating Official was not sufficiently coordinating and monitoring the implementation of improvements to the SIV program and did not ensure sufficient staffing to address the Afghan SIV application backlog. State struggled to complete applicant employment verification because of limited coordination with DOD and has not prioritized SIV functionality within its consular system modernization process. These deficiencies have contributed to Afghan SIV applicant processing times exceeding the nine-month goal set by Congress.

In this report, State OIG closed the remaining prior open recommendations from the 2020 report and made nine new recommendations that are intended to further improve the Afghan SIV program. In response to a draft of this report, State concurred with one recommendation and did not concur with eight recommendations. At the time the report was issued, State OIG considered three recommendations unresolved, and six recommendations resolved pending further action.

Inspection of the Afghanistan Affairs Unit

State suspended operations at Embassy Kabul, Afghanistan, on August 31, 2021, and moved core embassy personnel to Doha, Qatar, to maintain diplomatic operations and to respond to the ongoing political and humanitarian crises in Afghanistan. On February 24, 2022, State formalized the Doha operation as the Afghanistan Affairs Unit (AAU) and confirmed its status as the official U.S. diplomatic mission to Afghanistan, following congressional notification procedures and an exchange of diplomatic notes with the Qatari government. During this inspection, State OIG reviewed the AAU's

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operating environment, and inspected the AAU's executive direction, policy and program implementation, and resource management.

State OIG found that (A) the Chargé d'Affaires and the acting Deputy Chief of Mission modeled State's leadership principles following the evacuation of Embassy Kabul and in the transition to the formal establishment of the AAU in Doha; (B) State and interagency stakeholders were not always clear about the lines of responsibility among the multiple State entities with roles in the management of U.S. Government policy or programs for Afghanistan; (C) from September 2021 to May 2022, the AAU's Political-Economic section organized more than 50 meetings with Doha-based Taliban representatives that aided in the release of detainees and equipment and facilitated discussion of humanitarian, human rights, and related issues; (D) the AAU's public-facing website, which remained branded for the U.S. Embassy in Afghanistan, generally lacked relevant, up-to-date content; and (E) the AAU struggled to rebuild its contact list following the evacuation from Kabul and lacked a unified, mission-wide platform for managing contact information.

State OIG made six recommendations, five to the AAU and one to the Bureau of South and Central Asian Affairs. In response to a draft of this report, State concurred with five recommendations and neither agreed nor disagreed with one recommendation. At the time the report was issued, State OIG considered all six recommendations resolved pending further action.

Classified Annex to the Inspection of the Afghanistan Affairs Unit

State OIG published an additional classified report related to the AAU.

Government Accountability Office

GAO completed one report this quarter related to Afghanistan reconstruction, *Special Operations Forces: Better Data Necessary to Improve Oversight and Address Command and Control Challenges*. GAO reported that SOCOM [United States Special Operations Command] has established a variety of command and control (C2) structures to manage its Special Operations Forces (SOF). In calendar year 2021, SOCOM reported that it had 28 active SOF C2 structures, primarily in the Middle East and Africa. From calendar years 2018 through 2021, SOCOM reported that it terminated or transitioned 57 SOF C2 structures. SOCOM's oversight of its C2 structures is hindered by limited data such as a lack of a standard terminology to define C2 structures and no requirement to have a centralized data collection mechanism for readily available and complete information. As such, there is not a consistent way to determine the composition of SOF C2 structures across the enterprise and maintain accountability of personnel assigned to SOF C2 structures. By using a standard terminology and

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establishing a centralized data collection mechanism, DOD could improve transparency of its SOF C2 structures, which would further enhance oversight. SOCOM has identified three challenges with its oversight of SOF C2 structures, including (1) appropriately sizing or terminating; (2) maintaining SOF training and preparedness; and (3) staffing. SOCOM has taken actions to address these challenges, including mission and organizational changes; reviews of SOF requirements; and improving management of deployments. While these are positive steps, it is too soon for GAO to determine whether these changes, and SOCOM's commitment to further improvements, are sufficient to address the challenges it faces with oversight of SOF C2 structures.

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

This quarter, USAID OIG issued three financial audit reports. Financial audits of USAID/Afghanistan programs are performed by public accounting firms. USAID OIG performs desk reviews and random quality control reviews of the audits, and transmits the reports to USAID/Afghanistan for action. Summaries of financial audits can be found on the agency's website.

ONGOING OVERSIGHT ACTIVITIES

As of December 31, 2022, the participating agencies reported nine going oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 4.2 and described in the following sections by agency.

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TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2022			
Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2022-D000FV-0091.000	1/28/2022	Audit of the DOD's Financial Management of the Afghanistan Security Forces Fund
DOD OIG	D2022-D000AX-0138.000	5/5/2022	Audit of DOD Afghanistan Contingency Contracts Closeout
State OIG	22ESP015	10/1/2021	Review of the U.S. Refugee Admissions Program and Changes to Accommodate the Admission and Resettlement of Afghan Evacuees
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
State OIG	22AUD016	12/30/2021	Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan
State OIG	22AUD065	5/19/2022	Audit of the Department of State's Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan
State OIG	23AUD001	12/13/2022	Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations of Embassies Kabul and Kyiv
USAID OIG	552F1722	9/30/2022	Audit of the Schedule of Expenditures of USAID Award Managed by Chemonics International Inc. (CHEMONICS) Under Global Health Supply Chain Management (GHSCM) - Population and Reproductive Health (PRH) Program Contract No. AID-OAA-TO-15-00010 for the period January 1, 2019, to December 31, 2020
USAID OIG	552F0123	12/31/2022	Audit of the schedule of expenditures of USAID awards managed by Da Afghanistan Breshna Sherkat (DABS) under program The Claims Related to Installation of Turbine Generator Unit 2 at Kajaki Dam Hydropower Plant (Kajaki), Implementation Letter No. 306-IL-15-56-09 for the period April 1, 2013, to December 31, 2016 (Closeout) and program Power Transmission Expansion and Connectivity (PTEC), Implementation Letter No. 306-IL-13-22-7 for the period January 1, 2019, to December 31, 2020 (Financial)

Source: DOD OIG, response to SIGAR data call, 12/22/2022; State OIG, response to SIGAR data call, 12/21/2022; GAO, response to SIGAR data call, 12/20/2022; USAID OIG, response to SIGAR data call, 12/19/2022.

U.S. Department of Defense Office of Inspector General

DOD OIG has two ongoing projects this quarter related to reconstruction or security operations in Afghanistan.

Audit of the DOD's Financial Management of the Afghanistan Security Forces Fund

The objective of this audit is to determine whether DOD managed the Afghanistan Security Forces Fund in accordance with applicable laws and regulations.

Audit of DOD Afghanistan Contingency Contracts Closeout

The objective of this audit is to determine whether DOD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable federal laws and DOD regulations.

State Office of Inspector General–Middle East Regional Operations

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

Review of the U.S. Refugee Admissions Program and Changes to Accommodate the Admission and Resettlement of Afghan Evacuees

This review will examine the Department of State's efforts to process, admit, and initially resettle Afghan evacuees in the United States following the Afghanistan withdrawal.

Review of the Department of State Afghan Special Immigrant Visa Program

This review will be issued as a series of reports in response to requests from multiple congressional committees to review a range of topics regarding the Afghan SIV program.

Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul

The audit is reviewing whether U.S. Embassy Kabul followed established State Department guidance in preparation for the evacuation of U.S. government personnel, private U.S. citizens, Afghans at risk, and others from Afghanistan before and after the suspension of operations.

Audit of the Department of State's Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan

The primary objective of the audit is to determine whether the State Department identified and terminated contracts impacted by the withdrawal of U.S. operations in Afghanistan in accordance with federal and Department requirements.

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance Operations of Evacuations of Embassies Kabul and Kyiv

This audit will determine whether U.S. Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with Department of State guidance.

Government Accountability Office

GAO does not have any ongoing projects this quarter related to Afghanistan reconstruction.

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

USAID OIG has two ongoing financial audits this quarter related to reconstruction in Afghanistan. Summaries for financial audit reports can be found on the agency's website.