

3 OTHER AGENCY OVERSIGHT



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Department of Defense Inspector General Robert Storch (left), State Department Acting Inspector General Diana Shaw, USAID Acting Deputy Inspector General Nicole Angarella, and Special Inspector General for Afghanistan Reconstruction (SIGAR) John Sopko (right), are sworn in during a hearing of the House Oversight and Accountability Committee concerning the U.S. withdrawal from Afghanistan, on April 19, 2023. (AP Photo/Alex Brandon)

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 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)

COMPLETED OVERSIGHT ACTIVITIES

As of June 30, 2023, participating agencies reported five recently issued oversight activities related to Afghanistan reconstruction. This activity is listed in Table 3.1 and described in the following section by the agency.

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TABLE 3.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2023			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2023-082	6/9/2023	Audit of the DOD's Financial Management of the Afghanistan Security Forces Fund
State OIG	AUD-MERO-23-15	5/8/2023	Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan
State OIG	AUD-MERO-23-21	6/6/2023	Relocation and Resettlement Outcomes of Afghan Special Immigrant Visa Holders
USAID OIG	5-306-23-004-N	4/17/2023	Audit of the Schedule of Expenditures of USAID Awards Under Contract AID-OAA-TO-15-00010; Managed by Chemonics International Inc., Global Health Supply Chain Management - PRH Program in Afghanistan, January 1, 2019, to December 31, 2020 (REVISED)
USAID OIG	5-306-23-005-N	5/9/2023	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 Hydro-power 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, 6/21/2023; State OIG, response to SIGAR data call, 6/24/2023; USAID OIG, response to SIGAR data call, 6/22/2023.

U.S. Department of Defense Office of Inspector General

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

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

This audit reviewed the DOD's use of the Foreign Military Sales Trust Fund to manage appropriated funds under the Afghanistan Security Forces Fund and the 17 other Building Partner Capacity programs that use similar processes. The DOD OIG identified that the DOD did not comply with the Arms Export Control Act, the Economy Act, and the National Defense Authorization Acts that established the Afghanistan Security Forces Fund by transferring \$47.5 billion to the Foreign Military Sales Trust Fund, which was not designed to manage Afghanistan Security Forces Fund-appropriated funds. The DOD OIG also found that the DOD failed to return the \$2.3 billion in canceled funds to the U.S. Treasury in a timely manner and \$25.7 million in expired funds to the Afghanistan Security Forces Fund account, increasing the risks of violations of the Antideficiency Act and other appropriations laws.

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

State OIG issued two Afghanistan-related reports this quarter.

Relocation and Resettlement Outcomes of Afghan Special Immigrant Visa Holders

In 2021, State implemented the Afghan Placement and Assistance (APA) program to facilitate the resettlement of Afghan nationals in communities around the United States in conjunction with nine resettlement agencies. State OIG initiated this review to examine the challenges faced by the nine agencies in implementing the APA program and to identify any lessons learned for future resettlement efforts.

During an ongoing review of several aspects of the Afghan SIV program, State OIG published an information brief about relocation and resettlement outcomes of the Afghan SIV holders. In this information brief, State OIG reported on (1) State's contingency plans for the safe relocation of Afghan SIV holders from Afghanistan, (2) Afghan SIV holders remaining in Afghanistan, (3) resettlement outcomes, including housing, school enrollment, and employment within the United States for Afghan SIV holders, and (4) the number of Afghan SIV holders becoming naturalized U.S. citizens. Because the APA program was a limited-term program that ended in 2022 and was created to deal with unique circumstances, this report contained no recommendations for corrective action. Nonetheless, State OIG reported that lessons learned from the APA program could be applied to future situations involving a surge of refugees or evacuees into the United States.

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

State OIG published a classified report on the review of emergency action planning guiding the evacuation and suspension of operations at U.S. Embassy Kabul.

Government Accountability Office

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

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

This quarter, USAID OIG issued two financial audit reports related to Afghanistan reconstruction. 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.

OTHER AGENCY OVERSIGHT

ONGOING OVERSIGHT ACTIVITIES

As of June 30, 2023, the participating agencies reported five ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 3.2 and described in the following sections by agency.

TABLE 3.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2023			
Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2022-D000AX-0138.000	5/5/2022	Audit of DOD Afghanistan Contingency Contracts Closeout
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
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	551F0123	4/21/2023	Audit of USAID's efforts to Safeguard Implementers and Activities in Afghanistan

Source: DOD OIG, response to SIGAR data call, 6/21/2023; State OIG, response to SIGAR data call, 6/24/2023; USAID OIG, response to SIGAR data call, 6/22/2023.

U.S. Department of Defense Office of Inspector General

DOD OIG has one ongoing project this quarter related to reconstruction or security operations in Afghanistan.

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 had three ongoing projects this quarter related to Afghanistan reconstruction.

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.

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

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

USAID OIG had one ongoing performance audit this quarter related to reconstruction in Afghanistan.

Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan

This audit will look at USAID's efforts to safeguard implementers and activities in Afghanistan. USAID OIG has not finalized the audit's objectives.