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An Afghan women receives food from the World Food Programme in Jalalabad, 9/5/2023. (WFP photo by Mohammad Hasib Hazinyar)

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SIGAR’s enabling legislation requires it to keep the Secretaries of State and 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 September 30, 2023, participating agencies reported three recently issued oversight activities related to Afghanistan. This activity is listed in Table 5.1 and described in the following section by the agency.

TABLE 5.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2023			
Agency	Report Number	Date Issued	Report Title
State OIG	AUD-MERO-23-23	8/29/2023	Evaluation of Adjustments to the Afghan Special Immigrant Visa Program from 2018 to 2022
State OIG	AUD-CGI-23-26	9/14/2023	Audit of the Department of State’s Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan
State OIG	AUD-MERO-23033	9/26/2023	Information Brief: OIG’s Review of the Department of State’s Evacuation of U.S. Embassy Kabul, Afghanistan

Source: State OIG, response to SIGAR data call, 9/22/2023 and 9/26/2023.

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U.S. Department of Defense Office of Inspector General

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

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

State OIG issued three Afghanistan-related reports this quarter.

Evaluation of Adjustments to the Afghan Special Immigrant Visa Program from 2018 through 2022

Following State's evacuation and suspension of operations of U.S. Embassy Kabul, Afghanistan in August 2021, multiple congressional committees requested that State OIG review the processing of Afghan Special Immigrant Visas (SIV). State OIG is issuing a series of reports in response to the requests. For this report, State OIG responded to eight congressional questions within several areas: State efforts to streamline the Afghan SIV process from 2018 through 2022, the impact of Coronavirus Disease 19 (COVID-19) on the Afghan SIV applicant process, and the future of the Afghan SIV program.

State OIG found that State took actions beginning in February 2021 to streamline Afghan SIV applicant processing and mitigate some processing issues. However, as of December 2022, these actions had not eliminated a significant and growing Afghan SIV applicant backlog. State OIG also found that the COVID-19 pandemic stalled the Afghan SIV application process, which in turn increased the number of SIV applicants awaiting in-person interviews. Finally, State OIG found that State's Afghan SIV program continues to face challenges, including that State relies on Taliban cooperation for SIV applicant relocation from Afghanistan because of a lack of U.S. presence on the ground in Afghanistan.

State OIG made two recommendations in a prior report involving the Afghan SIV program that are relevant to the findings discussed in this report. At the time this report was issued, both of those recommendations were open pending further actions. In this report, State OIG made one new recommendation to further improve the Afghan SIV program. State concurred with the new recommendation, and, at the time the report was issued, State OIG considered this new recommendation to be resolved, pending further action.

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

State OIG conducted this audit to determine whether State identified and terminated contracts impacted by the suspension of U.S. operations in Afghanistan in accordance with federal and State Department requirements. As part of the audit, State OIG selected and reviewed eight contracts managed by State's Bureau of Administration on behalf of three State bureaus.

State OIG found that State did not adequately identify contracts that would require termination prior to or after the suspension of operations in Afghanistan, nor did State assess the bona fide need of open obligations related to Afghanistan until requested to do so by State's financial statement auditor at the end of FY 2021. Specifically, State did not perform advance planning to identify contracts that could be impacted by the suspension of operations or take steps to identify and track Afghanistan-specific contracts. This occurred, in part, because State expected embassy operations in Kabul to continue after the withdrawal of the U.S. military from Afghanistan. In addition, the Bureau of Administration did not have a process defined in its policies and procedures to facilitate the identification of unneeded contracts following a suspension of operations. With respect to the eight contracts reviewed during the audit, State OIG found that contracting officers did not terminate these contracts in accordance with federal and State Department requirements, nor did they maintain sufficient, required documentation to support the contract actions taken.

State OIG made 12 recommendations to improve internal controls specific to the identification and termination of unneeded contracts and the Bureau of Administration concurred with the intent of all 12 recommendations. At the time the report was issued, State OIG considered nine recommendations resolved, pending further action, and three recommendations unresolved.

Information Brief: OIG's Review of the Department of State's Evacuation of U.S. Embassy Kabul, Afghanistan

This information brief provides an unclassified summary of a classified report issued by State OIG in May 2023, *Review of Emergency Action Planning Guiding the Evacuation of U.S. Embassy Kabul, Afghanistan*. State OIG conducted the review to determine whether the U.S. Embassy in Kabul, Afghanistan, followed established State guidance in preparation for and execution of the evacuation of U.S. government personnel, private citizens, Afghans at risk, and other individuals from Afghanistan in August 2021. Because of the classified nature of the details included in the May 2023 report, the unclassified information brief summarizing the classified report does not include all information State OIG reported in May 2023. The complete, unredacted report was provided to State and Congressional committees, as required by law, at the time the report was issued in May.

State OIG found that Embassy Kabul developed its emergency action plan (EAP) in accordance with established guidance. The EAP included all required provisions and was certified and approved annually, as required. Moreover, the Embassy Kabul Emergency Action Committee took emergency preparation seriously. However, State OIG found that despite Embassy Kabul having an approved EAP, it was not adequately prepared for the full scope of challenges it would encounter while executing the

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evacuation in August 2021. Embassy Kabul was unprepared to account for the individuals evacuated, its evacuation criteria were not clearly defined, it did not establish a plan to evacuate locally employed staff, it was executing the Administration's stated position that diplomatic operations would continue following the withdrawal of U.S. military forces and had concerns that overt evacuation planning would cause panic, and the evacuation from Hamid Karzai International Airport after leaving Embassy Kabul was chaotic.

State OIG made 10 recommendations in the May 2023 report. State concurred with the intent of all 10 recommendations and State OIG considered all 10 recommendations resolved, pending further action, at the time the report was issued. Since the report was issued in May 2023, State has taken action to implement some of the recommendations. Among other actions, the Under Secretary of State for Management has worked in coordination with State's Office of Crisis Management and Strategy to improve the process of obtaining more accurate personnel accountability data.

Government Accountability Office

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

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

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

ONGOING OVERSIGHT ACTIVITIES

As of September 30, 2023, the participating agencies reported four ongoing oversight activities in Afghanistan. These activities are listed in Table 5.2 and described in the following sections by agency.

TABLE 5.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 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	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, 9/20/2023; State OIG, response to SIGAR data call, 9/22/2023; USAID OIG, response to SIGAR data call, 9/11/2023.

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U.S. Department of Defense Office of Inspector General

DOD OIG had 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 two ongoing projects this quarter related to Afghanistan.

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 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.

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

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

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

The audit will determine USAID's oversight of implementer efforts to mitigate both security and safety risks and Taliban interference in activities.