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Marines refuel a tactical vehicle on reconnaissance duty in southern Helmand Province, 2012. (U.S. Marine Corps photo by Corporal Meghan L. Gonzales)

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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. Publicly available copies of completed reports are posted on the agencies' respective 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 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. Army Audit Agency (USAAA)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 on the following page lists the five oversight reports related to Afghanistan reconstruction that participating agencies completed this quarter.

U.S. Department of Defense Office of Inspector General

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

DOD Oversight of Logistics Civil Augmentation Program in Afghanistan Invoice Review and Payment

DOD OIG determined that DOD officials did not conduct sufficient voucher reviews for services provided under the Logistics Civil Augmentation

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TABLE 4.1

RECENTLY COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2018			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2018-119	5/11/2018	DOD Oversight of Logistics Civil Augmentation Program in Afghanistan Invoice Review and Payment
State OIG	AUD-MERO-18-47	6/15/2018	Audit of Bureau of Diplomatic Security's Invoice Review Process for Worldwide Protective Services Contracts
State OIG	AUD-MERO-18-35	4/17/2018	Audit of Costs Invoiced Under the Afghanistan Life Support Services Contract
State OIG	AUD-MERO-18-32	4/11/2018	Management Assistance Report: Improper Installation of Key Components of U.S. Embassy Kabul, Afghanistan's Fire Alarm System Needs Prompt Attention
GAO	102270	5/25/2018	Defense Logistic Agency's Disposal of Excess Equipment in Afghanistan

Source: DOD OIG, response to SIGAR data call, 6/21/2018; State OIG, response to SIGAR data call, 6/21/2018; GAO, response to SIGAR data call, 6/21/2018; USAID OIG, response to SIGAR data call, 6/21/2018; USAAA, response to SIGAR data call, 6/21/2018.

Program (LOGCAP) IV contract. Specifically, Army Contracting Command and Defense Contract Audit Agency officials did not adequately monitor all 128 LOGCAP IV vouchers submitted from 2015 to 2017 for questionable and potentially unallowable costs. As a result, the Army paid all 128 LOGCAP vouchers the LOGCAP contractors submitted from 2015 to 2017, valued at \$2.4 billion, with little or no examination of the supporting documentation.

The DOD OIG identified at least \$536 million of the \$2.4 billion billed on vouchers that were supported by questionable documentation warranting further analysis. The contractor provided supporting documentation for labor, employee travel, and employee bonuses that contained insufficient detail for the DOD OIG to determine how the contractor calculated costs. In addition, the DOD OIG identified a \$32 million voucher the contractor submitted for labor and expenses, which did not include accounting transactions supporting the costs billed. Furthermore, the DOD OIG identified at least \$26 million in direct labor for employees who were not physically present in Afghanistan. DOD OIG also identified \$422,825 in costs that, based on the description of the costs in contractor's accounting data, may not be allowable.

In addition, the Army Contracting Command-Afghanistan did not monitor all contract requirements. For example, contracting officer representatives did not determine whether contractors were fulfilling contract requirements to meet DOD Fire and Emergency Services Program standards or food service sanitation standards.

As a result, Army Contracting Command-Afghanistan officials did not have reasonable assurance that the contractor performed all 28 active LOGCAP IV services in Afghanistan in accordance with contract requirements.

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

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

Audit of the Bureau of Diplomatic Security

State OIG issued an audit of the Bureau of Diplomatic Security's invoice review process for worldwide protective-services contracts.

Audit of Costs Invoiced Under the Afghanistan Life Support Services Contract

State OIG issued an audit of costs invoiced under the Afghanistan life-support services contract.

Management Assistance Report

State OIG issued a report on the improper installation of key components of U.S. Embassy Kabul's fire-alarm system.

Government Accountability Office

During this quarter, GAO released one report related to Afghanistan reconstruction.

Defense Logistic Agency's Disposal of Excess Equipment in Afghanistan

GAO reported previously (GAO-14-768) that it is sometimes more cost effective to destroy excess equipment in Afghanistan than to return it to the United States. However, the Federal Spending Oversight subcommittee of the Senate Homeland Security and Governmental Affairs Committee is concerned that DOD is destroying new and usable excess equipment in Afghanistan that could be used by others (military services or allies) and is in demand in DOD's logistical system.

This review addressed: 1) The volume and value of new or otherwise usable equipment being disposed in Afghanistan; 2) the procedures used by DOD to ensure that items designated for disposal in Afghanistan are not in demand in the DOD logistics system, by our allies, or elsewhere in Afghanistan; and 3) the extent potential future orders and requirements in Afghanistan are considered in decisions to dispose of new and usable items.

U.S. Army Audit Agency

The USAAA completed no audits related to Afghanistan reconstruction this quarter.

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

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

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ONGOING OVERSIGHT ACTIVITIES

As of June 30, 2018, the participating agencies reported 20 ongoing oversight activities related to reconstruction in Afghanistan. The activities reported are listed in Table 4.2 and described in the following sections by agency.

U.S. Department of Defense Office of Inspector General

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

Audit of the National Maintenance Strategy Contract in Afghanistan

The DOD OIG is determining whether the Army developed the National Maintenance Strategy-Ground Vehicle Systems contract requirements to meet user needs in maintaining and sustaining Afghan National Defense and Security Forces vehicles.

TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2018			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2018-D000RG-0170.000	6/25/2018	Audit of the National Maintenance Strategy Contract in Afghanistan
DOD OIG	D2018-D00RM-0164.000	6/25/2018	Summary Audit of Systemic Weaknesses in the Cost of War Reports
DOD OIG	D2018-DISPA2-0112.000	5/3/2018	Evaluation of Theater Linguist Support for Operation Freedom's Sentinel
DOD OIG	D2018-D000RJ-0135.000	4/30/2018	Audit of the Afghan Personnel and Pay System
DOD OIG	D2018-D000JB-0061.000	1/16/2018	Audit of DOD Management of the Enhanced Army Global Logistics Enterprise Maintenance Contract in Afghanistan
DOD OIG	D2017-D000PT-0186.000	9/6/2017	Military Facilities Evaluation Follow-Up Kandahar Air Field Afghanistan
DOD OIG	D2016-DISPA2-0195.000	8/11/2016	Evaluation of Airborne ISR Allocation Process Supporting Counterterrorism Operations in Afghanistan
State OIG	18AUD038	3/15/2018	Audit of Embassy Kabul Physical Security Features
State OIG	18ISPO31	3/10/2018	Inspection of the Bureau of Democracy, Human Rights, and Labor (DRL)
State OIG	18ESPO44	12/20/2017	Evaluation of Camp Eggers Guard Housing Contract Termination
State OIG	17AUD09	9/25/2017	Audit of Bureau of International Narcotics and Law Enforcement Affairs Invoice Review Process
State OIG	17AUD065	6/15/2017	Audit of Bureau of International Narcotics and Law Enforcement Affairs Aviation Program
GAO	102793	6/18/2018	Afghanistan Security Forces Fund
GAO	102747	4/9/2018	Veterans' Health Administration Wait Times
GAO	102267	8/21/2017	Joint Improvised-Threat Defeat Organization Transition
GAO	102261	8/14/2017	U.S. Advising Efforts in Afghanistan: Lessons Learned
GAO	102081	5/16/2017	Coordination of Foreign Assistance Strategies
GAO	101053	8/1/2016	Afghan Defense and Security Forces' Equipment and Capability
USAID OIG	8F1C0217	8/9/2017	Follow-Up Audit of USAID's Multi-Tiered Monitoring Strategy in Afghanistan
USAID OIG	FF1C0216	5/11/2016	Audit of USAID/Afghanistan's New Development Partnership

Source: DOD OIG, response to SIGAR data call, 6/21/2018; State OIG, response to SIGAR data call, 6/21/2018; GAO, response to SIGAR data call, 6/21/2018; USAID OIG, response to SIGAR data call, 6/21/2018; USAAA, response to SIGAR data call, 6/21/2018.

Summary Audit of Systemic Weaknesses in the Cost of War Reports

The DOD OIG is summarizing systemic weaknesses in DOD's accounting for cost associated with ongoing contingencies identified in Cost of War audit reports issued between 2016 and 2018.

Evaluation of Theater Linguist Support for Operation Freedom's Sentinel

The DOD OIG is determining if U.S. Central Command and U.S. Army Intelligence Security Command have developed and implemented processes for satisfying Commander U.S. Forces Afghanistan and Operation Freedom's Sentinel contract linguist requirements.

Audit of the Afghan Personnel and Pay System

DOD OIG originally announced this audit on April 30, 2018, and then reannounced the audit on May 21, 2018, with a new objective. The DOD OIG is determining whether DOD's planning and implementation of the Afghan Personnel and Pay System will accurately pay and track Afghan forces.

DOD Management of the Enhanced Army Global Logistics Enterprise Maintenance Contract in Afghanistan

DOD OIG is determining whether the Army monitored contractor performance and costs of the EAGLE2 maintenance contract to ensure the contractor is properly maintaining tactical vehicles and weapons while keeping costs to a minimum.

Military Facilities Evaluation Follow-Up Kandahar Airfield Afghanistan

DOD OIG is determining whether U.S. military-occupied facilities supporting Operation Freedom's Sentinel comply with DOD health and safety policies and standards regarding electrical-distribution and fire-protection systems.

Evaluation of Airborne ISR Allocation Process Supporting Counterterrorism Operations in Afghanistan

The DOD OIG is determining whether U.S. Forces-Afghanistan's airborne intelligence, surveillance, and reconnaissance allocation process effectively supports U.S. counterterrorism operations.

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

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

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Audit of Embassy Kabul Physical Security Features

The audit will examine Embassy Kabul physical security features.

Inspection of the Bureau of Democracy, Human Rights, and Labor

This is an inspection of the Bureau of Democracy, Human Rights, and Labor.

Evaluation of Camp Eggers Guard Housing Contract Termination

This is an evaluation of the Camp Eggers' guard housing contract termination.

Audit of Bureau of International Narcotics and Law Enforcement Affairs Invoice Review Process

This is an audit of the Bureau of International Narcotics and Law Enforcement Affairs' invoice review process for overseas contingency operations.

Audit of Bureau of International Narcotics and Law Enforcement Affairs Aviation Program

This is an audit to determine whether the Bureau of International Narcotics and Law Enforcement Affairs is administering its aviation program, including key internal controls (including those for inventory management, aviation asset usage, aircraft maintenance, and asset disposal), in accordance with federal requirements and department guidelines.

Government Accountability Office

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

Afghanistan Security Forces Fund

The Afghanistan Security Forces Fund (ASFF) was created for DOD to provide assistance to the security forces of Afghanistan to include the provision of equipment, supplies, services, training, facility and infrastructure repair, renovation and construction, and funding. The Senate Appropriations Committee has expressed concerns about the costs of training contracts awarded under ASFF, citing recent reports from both SIGAR and other auditing agencies that found deficiencies that resulted in tens of millions of dollars potentially lost to fraud, waste, and abuse.

GAO will review the extent to which DOD has established processes for ensuring the contracting process for all ASFF training contracts meet requirements with regard to identifying cost factors, competition, and other matters.

Veterans' Health Administration Wait Times

The Veterans Health Administration (VHA) in the Department of Veterans Affairs (VA) operates one of the nation's largest health-care systems.

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Primary-care services are often the entry point to the VHA health care system for veterans, including an aging veteran population and a growing number of younger veterans returning from military operations in Afghanistan and Iraq.

Over the past decade, VHA has faced a growing demand for outpatient primary-care services. For fiscal years 2005–2014, the number of annual outpatient primary-care medical appointments VHA provided through its medical facilities increased by 17 percent, from approximately 10.2 million to 11.9 million. Access to timely primary care medical appointments is critical to ensuring that veterans obtain needed medical care, because primary care is a gateway to obtaining other VHA health care services, including specialty care. In recent years, the VA and others have expressed concerns about VHA's ability to effectively oversee timely access to health care for veterans, and the failure to provide timely access to care, which, in some cases, reportedly has resulted in harm to veterans.

Joint Improvised-Threat Defeat Organization Transition

In 2006, DOD established the Joint Improvised Explosive Device Defeat Organization (JIEDDO) to lead and coordinate the department's efforts to develop counter-IED capabilities to support operations primarily in Iraq and Afghanistan. In 2015, JIEDDO was designated a combat-support agency and renamed the Joint Improvised-Threat Defeat Agency (JIDA).

To gain efficiencies in the department's headquarters functions, DOD, at the direction of Congress, transitioned JIDA in 2016 to the Joint Improvised-Threat Defeat Organization (JIDO) as a single joint organization under the authority, direction, and control of the Defense Threat Reduction Agency (DTRA).

GAO will assess the transition of JIDO under the authority, direction, and control of the DTRA, including 1) the extent to which JIDO activities, functions, and resources have been efficiently and effectively transitioned and what, if any, efficiency and effectiveness gains are anticipated; and 2) how, if at all, the transition has affected JIDO's core mission and functions, including operational support to U.S. and allied forces.

U.S. Advising Efforts in Afghanistan: Lessons Learned

U.S. military personnel have been actively engaged as part of Operation Inherent Resolve (OIR) in advising and assisting Iraqi Security Forces, and have vetted Syrian forces to counter the Islamic State of Iraq and the Levant since late 2014. In Afghanistan, the United States still has more than 8,000 military personnel, many of whom are focused on advising and assisting the Afghan National Defense and Security Forces as part of Operation Freedom's Sentinel (OFS).

GAO notes that the DOD approach to advising and assisting partner-nation forces has evolved over time, transitioning from a larger U.S. military

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presence to now relying on a more limited number of U.S. forces on the ground. For example, the current approach in Syria uses a small footprint with a significant presence of special operations forces and reliance on key enablers such as air support, airborne intelligence, surveillance, and reconnaissance (ISR), and logistics. DOD continues to draw personnel from across the military services, including from conventional combat units, to serve as advisors in Iraq and Afghanistan.

GAO has previously identified challenges DOD has faced in supporting advising missions, such as selecting and training advisor personnel, balancing advising activities with other missions, and maintaining the readiness of units that provide advisors. Ongoing efforts aim to develop new capabilities, such as the Army's effort to develop advise-and-assist brigades.

Given these past challenges, and the emphasis that current military strategy continues to place on the importance of advising partner security forces to counter global threats, it remains essential for DOD to take steps to ensure that it: 1) has an effective approach for selecting, training, and utilizing advisor personnel in ongoing operations; and 2) continues the development of a long-term strategy that institutionalizes successful advise-and-assist approaches to ensure U.S. forces are positioned to effectively execute similar missions in the future.

Coordination of Foreign Assistance Strategies

The U.S. government plans to spend over \$35 billion on foreign assistance in 2017. The objectives of this assistance are set out in statute, agency mission statements, and other documents. There are at least 63 strategy documents intended to guide the efforts of those agencies providing the most foreign aid. Concerns have been raised about potential inefficiencies involved in implementing numerous separate strategies and the agencies' ability to demonstrate progress in achieving strategic goals.

GAO will review a sample of the identified foreign-assistance strategies. The sample will include those strategies covering three of the largest sectors (health, security, and democracy/governance) as well two of the largest aid-recipient countries (Afghanistan and Kenya). GAO will assess the sample strategy documents against desirable characteristics identified for U.S. national strategies, focusing particularly on those characteristics that address agency coordination, integration of related strategies, and performance measurement.

GAO will review: 1) to what extent selected U.S. foreign aid strategies delineate agencies' roles and responsibilities and describe mechanisms to coordinate their efforts; 2) To what extent these strategies integrate the goals and activities of related strategies; and 3) To what extent these strategies incorporate approaches to monitoring and evaluation for assessing progress toward their goals.

Afghan Defense and Security Forces' Equipment and Capability

Since 2002, the United States, with assistance from the North Atlantic Treaty Organization and other Coalition nations, has worked to train, equip, and develop the capability of the Afghan National Defense and Security Forces (ANDSF). In January 2015, the ANDSF formally assumed security responsibilities for all of Afghanistan.

The United States continues to train and equip the ANDSF to develop a force that can protect the Afghan people and contribute to regional and international security. A House report associated with the FY 2017 National Defense Authorization Act cited concerns about the security situation in Afghanistan and included a provision for GAO to review U.S. assistance to the ANDSF, including weapons and equipment and the ANDSF's capability to operate and maintain such items.

U.S. Army Audit Agency

This quarter the USAAA has no ongoing audits related to Afghanistan reconstruction.

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

This quarter USAID OIG has two ongoing audits related to reconstruction initiatives.

Follow-Up Audit of USAID's Multi-Tiered Monitoring Strategy in Afghanistan

The objectives of this audit are to determine the extent to which USAID has used its multi-tiered monitoring strategy in Afghanistan to manage projects and to serve as the basis for informed decision making. The entrance conference was held August 9, 2017.

Audit of USAID/Afghanistan's New Development Partnership

The objectives of this audit are to determine if USAID/Afghanistan has adopted internal policies and procedures to adequately verify the achievement of New Development Partnership (NDP) indicators contained in the July 25, 2015, NDP results framework; and if USAID/Afghanistan has adequately verified the achievement of completed indicators under the NDP for any payments made to date.