

4 OTHER AGENCY OVERSIGHT



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Marine Corps Capt. Kimberly Sonntag holds a U.S. flag as she rides a CH-47 Chinook helicopter to Operating Base Fenty, Dec. 24, 2017. (DOD photo by Petty Officer 1st Class Dominique A. Pineiro, U.S. Navy)

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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 six 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.

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TABLE 4.1

RECENTLY COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2018			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2018-139	7/23/2018	DOD Management of the Enhanced Army Global Logistics Enterprise Maintenance Contract in Afghanistan
GAO	GAO-18-499	7/12/2018	Foreign Assistance: Better Guidance for Strategy Development Could Help Agencies Align Their Efforts
GAO	GAO-18-509	7/24/2018	Improvised Threats: Warfighter Support Maintained, but Clearer Responsibilities and Improved Information Sharing Needed
GAO	GAO-18-662SU	9/20/2018	Afghan Defense and Security Forces' Equipment and Capability
GAO	GAO-18-573C	9/26/2018	U.S. Advising Efforts in Afghanistan
USAAA	A-2018-0075-IE	7/30/2018	Overtime Pay and Entitlements for Deployed Civilians

Source: DOD OIG, response to SIGAR data call, 9/19/2018; State OIG, response to SIGAR data call, 9/20/2018; GAO, response to SIGAR data call, 9/20/2018; USAID OIG, response to SIGAR data call, 9/20/2018; USAAA, response to SIGAR data call, 9/20/2018.

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

DOD OIG determined that Army Contracting Command-Afghanistan did not monitor contractor performance of certain critical requirements or monitor contractor costs to ensure that vehicles and weapons were maintained in accordance with contract requirements. As a result, the Army does not have reasonable assurance that the Enhanced Army Global Logistics Enterprise-Afghanistan contractor complied with certain critical requirements of the contract.

Without engaging with customers, the contracting officer representatives were unable to identify customer dissatisfaction with contractor maintenance turnaround time.

In addition, without consistent contractor oversight, the administrative contracting officer could not provide the procuring contracting officer with sufficient evidence to accurately rate the contractor's performance and potentially assess any reductions of the fee payable to the contractor for noncompliance with contract requirements.

Furthermore, the Army does not have reasonable assurance that costs billed, valued at \$77.8 million, were allowable in accordance with the terms of the contract.

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

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

Government Accountability Office

During this quarter, GAO released four reports related to Afghanistan reconstruction.

Foreign Assistance: Better Guidance for Strategy Development Could Help Agencies Align Their Efforts

Many foreign assistance strategies related to health, security, and democracy assistance that GAO reviewed at least partially addressed key elements GAO identified that help ensure the strategies are aligned. Prior work has found that consistently addressing these elements, related to interagency coordination, strategic integration, and assessment of progress, is important for, among other things, better managing fragmentation in strategic planning. However, some strategies did not address these elements:

- **Interagency coordination:** Twenty-three percent of the strategies (12 of 52) did not address agencies' roles and responsibilities, and 38% (20 of 52) did not identify specific interagency coordination mechanisms.
- **Strategic integration:** Twenty-one percent of the strategies (11 of 52) did not address linkages with other related strategies, and 25% (13 of 52) did not address linkages with higher- or lower-level strategies.
- **Assessment of progress toward strategic goals:** Twenty-one percent of the strategies (11 of 52) did not include milestones and performance indicators, and 21% (11 of 52) did not outline plans for monitoring and evaluation.

The six agencies implementing most U.S. foreign assistance do not have consistent guidance for strategy development that could help ensure their strategies address these key elements. Some agencies' guidance addresses many of the elements but does not apply to all of their foreign assistance strategies, while other agencies have no such guidance. The Department of State (State) plays a significant role in interagency coordination. By collaborating with other agencies to establish guidance that addresses the key elements GAO identified, State could help the agencies improve their ability to align future strategies and identify and manage fragmentation in foreign assistance planning.

GAO recommends that State lead an effort to establish, in collaboration with the five other agencies, guidance for developing foreign assistance strategies that addresses the key elements GAO identified related to interagency coordination, strategic integration, and assessment of progress. State concurred with GAO's recommendation.

Improvised Threats: Warfighter Support Maintained, but Clearer Responsibilities and Improved Information Sharing Needed

The Department of Defense (DOD) established the Joint Improvised Explosive Device Defeat Organization in 2006 to lead and coordinate the department's counter-improvised explosive device (IED) efforts. In response to a congressional mandate, DOD renamed this entity the Joint

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Improvised-Threat Defeat Organization (JIDO) and placed it under the Defense Threat Reduction Agency (DTRA) in 2016. Since that point, JIDO has transferred personnel and pay systems, funding, and staff functions to DTRA, and identified additional, longer-term transition activities that will take several years to complete, such as workforce collocation. Plans for these transition activities reflect all nine key practices GAO identified for implementing mergers and organizational transformations, such as setting goals and timelines. JIDO also identified efficiencies achieved through the transition in areas such as research and training.

JIDO maintained warfighter support during its transition under DTRA. Officials from across DOD stated that they were satisfied with JIDO's level of support during the transition and that JIDO continued to provide a range of warfighter support such as personnel and rapidly fielded materiel. However, GAO identified two challenges to JIDO's efficiency and effectiveness:

(1) Unclear responsibilities: DOD has not clarified which categories of threats JIDO is responsible for countering and what authorities JIDO has for countering them. According to DTRA and JIDO officials, clarifying these issues would help JIDO plan, program, and coordinate its responsibilities.

(2) Incomplete information sharing: JIDO lacks processes to ensure it routinely obtains permission to share research project information and submits it to DOD's designated information sharing repository, as required. As a result, information on less than one-third of JIDO's research projects is included, according to DOD. This limits the ability of other research organizations to leverage JIDO's expertise and increases the risk of redundant or fragmented research.

GAO is making four recommendations including that DOD clarify the categories of threats JIDO is responsible for countering and JIDO's corresponding authorities, as well as establish processes for obtaining permission to share research project information and submitting it to DOD's information sharing repository. DOD concurred with all of the recommendations and cited actions it plans to take to address them.

Afghan Defense & Security Forces' Equipment and Capability

This report discusses what has been reported about Afghan forces' capabilities and capability gaps, DOD information on Afghan forces' ability to operate and maintain U.S.-purchased equipment, and the extent to which DOD considers Afghan forces' input and meets their needs in identifying equipment requirements.

Advise and Assist Lessons Learned

This classified report addressed the following questions: (1) What are current U.S. advising requirements and strategy in Afghanistan, and to what extent, if any, has this changed under the Resolute Support Mission?

(2) What actions are the services taking to meet the additional advisor requirement for Afghanistan, and what challenges, if any, are they experiencing?

U.S. Army Audit Agency

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

Overtime Pay and Entitlements for Deployed Civilians

USAAA audited overtime and foreign entitlements paid to deployed U.S. Army Materiel Command (AMC) civilians to verify overtime was effectively managed and downrange entitlements were accurately paid. During FY 2016, AMC paid about \$48.4 million in overtime and foreign entitlements. The report is protectively marked as For Official Use Only.

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

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

ONGOING OVERSIGHT ACTIVITIES

As of September 30, 2018, the participating agencies reported 18 ongoing oversight activities related to reconstruction in Afghanistan. The activities reported are listed on the following page in Table 4.2 on the next page and described in the following sections by agency.

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.

Audit of Army Oversight of National Afghan Trucking Services 3.0 Contract

The DOD OIG is determining whether the Army provided oversight of the National Afghan Trucking Services 3.0 contract.

Audit of the National Maintenance Strategy Contract in Afghanistan

The DOD OIG is determining if the Army developed the National Maintenance Strategy-Ground Vehicle Systems contract requirements to meet user needs to maintain and sustain the Afghan National Defense and Security Forces' vehicles.

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TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2018			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2018-D000JB-0187.000	7/30/2018	Audit of Army Oversight of National Afghan Trucking Services 3.0 Contract
DOD OIG	D2018-D000RG-0170.000	6/25/2018	Audit of the National Maintenance Strategy Contract in Afghanistan
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	D2017-D000PT-0186.000	9/6/2017	Military Facilities Evaluation Follow-Up Kandahar Air Field Afghanistan
State OIG	17AUD09	9/25/2017	Audit of the Invoice Review Process for Overseas Contingency Operations (OCO) Contracts—Bureau of International Narcotics and Law Enforcement Affairs
State OIG	17AUD065	6/15/2017	Audit of the Bureau of International Narcotics and Law Enforcement Affairs (INL) Aviation Program
State OIG	18AUD038	3/15/2018	Audit of Embassy Kabul Physical Security Features
State OIG	18SEPO44	12/20/2017	Evaluation of Camp Eggers Guard Housing Contract Termination
State OIG	18ISP031	3/10/2018	Inspection of the Bureau of Democracy, Human Rights, and Labor (DRL)
State OIG	18AUD066	9/20/2018	Audit of the Office of Overseas Buildings Operations Construction and Commissioning of Staff Diplomatic Apartments in Kabul, Afghanistan
State OIG	18AUD076	7/15/2018	Lessons Learned from Audits of Contracting Officer Representative Responsibility for Overseeing Invoices for Overseas Contingency Operations Contracts
State OIG	TBD	9/31/2018	Audit of DOS Selection and Management of Contracting Officer's Representatives in Afghanistan
GAO	102266	8/15/2017	DOD Vendor Vetting
GAO	102793	6/18/2018	Afghanistan Security Forces Fund
GAO	103012	9/6/2018	Afghan Defense and Security Forces
USAID OIG	FF1C0216	5/11/2016	Audit of USAID/Afghanistan's New Development Partnership
USAID OIG	8F1C0217	8/9/2017	Follow-Up Audit of USAID's Multi-Tiered Monitoring Strategy in Afghanistan

Source: DOD OIG, response to SIGAR data call, 9/19/2018; State OIG, response to SIGAR data call, 9/20/2018; GAO, response to SIGAR data call, 9/20/2018; USAID OIG, response to SIGAR data call, 9/20/2018; USAAA, response to SIGAR data call, 9/20/2018.

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

The 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.

Military Facilities Evaluation Follow-Up Kandahar Air Field Afghanistan

The DOD OIG is determining whether U.S. military-occupied facilities supporting Operation Freedom's Sentinel comply with DOD health

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and safety policies and standards regarding electrical-distribution and fire-protection systems.

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

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

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.

Audit of the Office of Overseas Buildings Construction and Commissioning of Staff Diplomatic Apartments

This is an audit of the Office of Overseas Buildings Operations construction and commissioning of the Staff Diplomatic Apartment-2 and Staff Diplomatic Apartment-3 in Kabul, Afghanistan.

Lessons Learned from Audits of Contracting Officer Representative Responsibility for Overseeing Invoices for Overseas Contingency Operations Contracts

This is a review of lessons learned from audits of the role of contracting officer representatives in overseeing invoices for Overseas Contingency Operations contracts.

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Audit of DOS Selection and Management of Contracting Officer's Representatives in Afghanistan

This is an audit of the State Department selection and management process for contracting officer's representatives in Afghanistan.

Government Accountability Office

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

DOD Vendor Vetting

As DOD increasingly relies on contractors to provide support for the activities it conducts across the world, vetting vendors to preemptively identify those who support criminal, terrorist, or other sanctioned organizations is a key component to ensuring the security of U.S. forces and weapon systems. Prior GAO work on operational contract support has highlighted the need for DOD to improve its efforts to vet vendors, including the need for DOD to develop comprehensive guidance about the standard of contractor screening that combatant commands should employ.

GAO will review the extent to which DOD and its geographic combatant commands developed guidance on vendor vetting; the extent to which DOD and its geographic combatant commands established and are implementing vendor vetting processes, including information systems involved in vendor vetting; the extent to which DOD have internal controls in place to ensure that the information used to make determinations of vendor risk is complete, accurate, and timely, including appeals processes, if any, available to vendors; and attempt to identify what challenges, if any, DOD faces regarding vendor vetting.

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 DOD's Afghanistan Security Force Fund (ASFF) training contracts to include researchable questions on the budgets, funding sources and transactions for all ASFF training contracts during FYs 2017–2019 and the extent to which DOD has processes and procedures to ensure that ASFF training contracts' pricing and costs are reasonable.

Afghan Defense And Security Forces

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, ANDSF formally assumed security responsibilities for all of Afghanistan. The United States continues to train and equip 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 ANDSF, including weapons and equipment and the ANDSF's capacity to operate and maintain such items.

GAO will review what is known about ANDSF's capacity to operate and maintain U.S.-purchased equipment, and identify any ANDSF capability gaps.

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.