



# SIGAR

## Special Inspector General for Afghanistan Reconstruction

### WHAT SIGAR REVIEWED

In every annual National Defense Authorization Act (NDAA) since fiscal year (FY) 2014, Congress has required the U.S. Department of Defense (DOD) to support women in the Afghan National Defense and Security Forces (ANDSF), by placing conditions on DOD's use of the Afghanistan Security Forces Fund (ASFF). The NDAs have required DOD to spend at least \$10 million annually to support women in the ANDSF.

One way that DOD supports women in the ANDSF and satisfies the NDAA requirement is through the construction of facilities dedicated to female Afghan police and military troops. From July 2015 through December 2017, the Combined Security Transition Command–Afghanistan (CSTC-A) funded the construction of 29 facilities, costing \$44.6 million, for this purpose. The projects involved constructing or renovating buildings or compounds, including barracks, administration buildings, and childcare and fitness centers. As of April 2020, there were 4,817 women in the ANDSF out of a total force of 288,418 (almost 2 percent). However, the number of women in the ANDSF is expected to grow over the next several years, which will, in turn, require more facilities to support them.

The objectives of this audit were to assess (1) why DOD selected its facility projects to support women in the ANDSF, (2) the extent to which DOD measured the success of its facility projects to support women in the ANDSF, and (3) the extent to which facilities DOD constructed to support women in the ANDSF are being used for their intended purposes.

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October 2020

Facilities to Support Women in the Afghan Security Forces: Better Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration

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### SIGAR 21-04 AUDIT REPORT

#### WHAT SIGAR FOUND

According to DOD's Office of the Under Secretary of Defense for Policy (OUSD-P) officials, the most efficient way to meet the annual spending requirement established in the NDAA has been to build facilities to support women in the ANDSF. Similarly, a CSTC-A official said every region of Afghanistan has a need for women serving in the ANDSF, and without facilities like the ones DOD is constructing, women will never have the same opportunities as men in the ANDSF.

Multiple policies and regulations require CSTC-A to develop and maintain justifications or needs assessments for its projects, including those to construct facilities to support women in the ANDSF. However, DOD could only provide SIGAR with documentation for 2 of the 29 construction projects it funded for women in the ANDSF. For one project, DOD provided information that supported the need for a Family Response Unit, which would provide a private environment for women to report crimes and abuse. For the second project, DOD provided information that supported the need for a facility to provide resident housing for female cadets. DOD did not provide need assessments for the remaining 27 projects. In addition to the lack of needs assessments, DOD could not provide documentation of project funding approvals for any of the 29 projects. Without these documents, SIGAR could not determine why CSTC-A determined there was a need for and approved these particular projects to construct facilities for women in the ANDSF.

Similarly, although guidance exists for measuring the success of programs, DOD could not provide SIGAR with requested documentation showing that it developed any such metrics related to the facilities constructed to support women in the ANDSF. CSTC-A told SIGAR that it measured success based on project completion, rather than whether the facility was being used for its intended purpose and actually supporting women in the ANDSF. DOD told SIGAR that going forward, it intends to measure the success and use of facilities designed to support women's integration and participation in the ANDSF.

Following the initiation of this audit, CSTC-A began an internal review of the facilities it constructed to support women in the ANDSF. CSTC-A provided SIGAR with the findings of its review in December 2019. CSTC-A's review stated that the command will apply the five lessons it developed as a result of its internal review of the projects. The five lessons are:

1. Receive buy-in and commitment from Ministry of Interior (MOI) or Ministry of Defense officials before commencing facilities projects.
2. Conduct continual research and planning throughout the procurement process.

3. Centralize budgeting and approval processes.
4. Centralize accountability processes.
5. Develop female human capital in addition to facilities projects.

According to OUSD-P, DOD treats the construction of facilities to support women in the ANDSF as a series of individual contracts, rather than as one part of a comprehensive program to support the recruitment, retention, and integration of women in the ANDSF. Therefore, DOD did not establish a program office with an overarching plan or specific authority, which would typically exist for a formal program. Although DOD was not required to create a formal program for the construction of these facilities, CSTC-A's own internal review found that the projects would have benefited from centralized budgeting, planning, and approval processes, functions generally carried out by a program office. In addition to the lessons learned, CSTC-A's internal review repeatedly noted that CSTC-A did not have the benefit of historical data when approving projects, noting that historical data could have been useful in determining the needs of women in the ANDSF.

SIGAR selected 17 of 29 projects for site visits because they each cost more than \$750,000 or were co-located with projects costing more than \$750,000. Through site visits, SIGAR found that only 3 projects were mostly being used as intended. Of the remaining 14 projects, 6 were completely unused, 5 were mostly unused, and 3 were not used as intended. Men in the ANDSF, rather than women, were using the facilities for the 3 projects that were not being used as intended. SIGAR identified multiple reasons that facilities intended for women were not being used, including Afghan cultural hostility to women training in some local areas where the projects were located, the absence of necessary utilities such as water and electricity, and the Afghan government's failure to procure needed equipment and furniture in a timely manner.

CSTC-A's internal review of its managed funding used to support ANDSF gender-based facilities stated that for unused and misused projects, CSTC-A will train, advise, and assist the MOI and Ministry of Defense to encourage proper use of the projects. The review also stated that CSTC-A and the Resolute Support Gender Office were working with MOI and the Ministry of Defense to create and execute remediation plans to support proper use. These remediation plans could include repairing facilities, properly outfitting facilities, or appropriately staffing the facilities. CSTC-A also reported that the Resolute Support Gender Office was working with the ANDSF to update usage and reporting guidelines, which in some cases, could mean repurposing facilities for men in the ANDSF. Nevertheless, CSTC-A stated that it could not control how the Afghan government decides to use completed facilities. A senior CSTC-A official told SIGAR that planning large contracts to construct facilities was not CSTC-A's specialty, and that the construction of women's barracks did not prove to be a good investment because the women often lived away from the bases and the barracks were mostly unused. The senior CSTC-A official added that CSTC-A had requested that the U.S. Congress change the NDAA requirements to reduce ASFF spending requirements to support women in the ANDSF; however, the FY 2020 NDAA contained the same minimum spending requirement. Lastly, in February 2019, CSTC-A developed a form that must be completed before new facilities projects supporting women in the ANDSF can be approved. This form not only contains questions that encourage greater research and planning during the design process, but it also requires performance measures for determining how the facility will be used after completion.

## WHAT SIGAR RECOMMENDS

To help protect U.S. investment in Afghan facilities funded and constructed to support the recruitment, retention, and integration of women in the ANDSF, SIGAR recommends that the CSTC-A Commander:

- 1. Coordinate with senior MOI and Ministry of Defense officials to finalize remediation plans that will ensure proper use or repurposing of existing unused or misused facilities identified in this report; and**
- 2. Develop a policy to incorporate the five lessons learned from CSTC-A's 2019 internal review into the selection process for future facilities intended to support women in the ANDSF.**

To help ensure the DOD expenditures fulfill Congressional intent, SIGAR recommends the Secretary of Defense:

- 3. Determine whether the construction or renovation of facilities was successful in recruiting, retaining, and integrating women in the ANDSF, and report the results to Congress.**

SIGAR received written comments from OUSD-P and CSTC-A. OUSD-P concurred with the first recommendation and partially concurred with the second and third recommendations. CSTC-A concurred with recommendations one and two, which were specifically directed to it, but did not comment on recommendation three which was directed to the Secretary of Defense. In its comments, OUSD-P also identified specific actions either it or CSTC-A will take to implement the recommendations.



**SIGAR**

Office of the Special Inspector General  
for Afghanistan Reconstruction

October 15, 2020

The Honorable Dr. Mark T. Esper  
U.S. Secretary of Defense

General Kenneth F. McKenzie, Jr.  
Commander, U.S. Central Command

General Austin Scott Miller  
Commander, U.S. Forces–Afghanistan and  
Commander, Resolute Support

Lieutenant General E. John Deedrick Jr.  
Commanding General, Combined Security Transition Command–Afghanistan

Lieutenant General Todd T. Semonite  
Commanding General and Chief of Engineers  
U.S. Army Corps of Engineers

This report discusses our audit of the Department of Defense's (DOD) support for the construction and renovation of facilities that support women's integration into the Afghan National Defense and Security Forces (ANDSF). From July 2015 through December 2017, DOD funded the construction of such 29 facilities, costing \$44.6 million. Most of these projects involved constructing or renovating security compounds, including barracks, administration buildings, childcare centers, and fitness centers to support women in the ANDSF. The projects were constructed under Combined Security Transition Command–Afghanistan (CSTC-A) funded contracts using the Afghanistan Security Forces Fund. The U.S. Army Corps of Engineers awarded and oversaw the contracts.

We selected 17 of the 29 facilities for site visits and found that 14 projects were unused, underused, or not used as intended. The 3 remaining projects were being used by women in the ANDSF. Together, the 17 projects cost almost \$41 million.

DOD could not provide us with documentation showing that it conducted required project justifications or needs assessments for 27 of the 29 projects, nor could it provide us with documentation of project funding approvals for any of the 29 projects. Further, CSTC-A had no documentation showing that it measured the success of its facilities with measurable goals and milestones relating to the support women in the ANDSF. Instead, the command measured success simply based on construction completion. Additionally, while DOD was not required to create a program for the construction of these facilities, CSTC-A's own internal review found that the projects would have benefited from the centralization of budgeting, planning, and approval processes, functions generally carried out by a program office.

We are making three recommendations. To help protect U.S. investment in Afghan facilities funded and constructed to support the recruitment, retention, and integration of women in the ANDSF, we recommend that the CSTC-A Commander (1) coordinate with senior MOI and Ministry of Defense officials to finalize remediation plans that will ensure proper use or repurposing of existing unused or misused facilities identified in this report; and (2) develop a policy to incorporate the five lessons learned from CSTC-A's 2019 internal review into the selection process for future facilities intended to support women in the ANDSF. Further, to help ensure the



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Office of the Special Inspector General  
for Afghanistan Reconstruction

DOD expenditures fulfill Congressional intent, we recommend the Secretary of Defense determine whether the construction or renovation of facilities was successful in recruiting, retaining, and integrating women in the ANDSF and report the results to Congress.

We received written comments from the Office of the Under Secretary of Defense for Policy and CSTC-A, which are reproduced in appendices IV and V, respectively. The Office of the Under Secretary of Defense for Policy concurred with the first recommendation and partially concurred with the second and third recommendations. CSTC-A concurred with recommendations one and two, which were specifically directed to it, but did not comment on recommendation three which was directed to the Secretary of Defense. In its comments, the Office of the Under Secretary of Defense for Policy also identified specific actions either it or CSTC-A will take to implement the recommendations. We are requesting documentation of the corrective actions taken and/or target dates for completion of the recommendations. Please provide your responses on the corrective actions to be taken to [sigar.pentagon.audits.mbx.recommendation-follow-up@mail.mil](mailto:sigar.pentagon.audits.mbx.recommendation-follow-up@mail.mil) within 60 days from the issue date of this report.

We conducted this work under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended; and in accordance with generally accepted government auditing standards.

John F. Sopko  
Special Inspector General  
for Afghanistan Reconstruction

# TABLE OF CONTENTS

Background.....	2
DOD Provided Documentation of its Project Selection Process for Only 2 of the 29 Projects, Did Not Provide Any Documentation for Project Funding Approvals, and Did Not Measure Actual Outcomes or Ensure Projects Supported Broader Goals.....	4
DOD Has Not Measured the Success of Its Facilities Projects to Support Women in the ANDSF But Intends To Do So in the Future.....	7
Fourteen of the 17 Facilities Were Unused, Mostly Unused, or Not Used as Intended .....	8
Conclusion.....	13
Recommendations .....	14
Agency Comments .....	14
Appendix I - Scope and Methodology .....	16
Appendix II - Status of Recommendations in Three SIGAR Inspection Reports Issued From October 2018 to December 2019 .....	18
Appendix III - Status of Afghan Security Forces Fund Facilities Contracts for Women in the Afghan National Defense and Security Forces .....	20
Appendix IV - Comments from the Office of the Under Secretary of Defense for Policy.....	24
Appendix V - Comments from the Combined Security Transition Command–Afghanistan.....	28
Appendix VI - Acknowledgments .....	29

## TABLE

---

Table 1 - ANDSF Women’s Facilities Projects and Status of Facility Use.....	20
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## PHOTOS

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Photo 1 - Facilities Constructed at the Afghan National Police Women’s Compound at the Gardez Regional Training Center.....	3
Photo 2 - Kabul Police Academy Women’s Facility.....	3
Photo 3 - Empty Building at the Gardez Regional Training Center .....	9
Photo 4 - Unused Marshal Fahim Fitness Center .....	11
Photo 5 - Unused Pamir Police Headquarters Playground.....	11
Photo 6 - Male Police Using Women’s Facilities at the Panjshir Police Headquarters.....	12
Photo 7 - Women Working at the MOI Headquarters Conference Center Building .....	13

## ABBREVIATIONS

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ANDSF	Afghan National Defense and Security Forces
ASFF	Afghanistan Security Forces Fund
CSTC-A	Combined Security Transition Command–Afghanistan
DOD	Department of Defense
FY	fiscal year
GAO	Government Accountability Office
MOI	Ministry of Interior
NDAA	National Defense Authorization Act
OUSDP	Office of the Under Secretary of Defense for Policy
USACE	U.S. Army Corps of Engineers



The integration of women into the Afghan National Defense and Security Forces (ANDSF)<sup>1</sup> has long been a goal of the Afghan government.<sup>2</sup> To support this goal, from July 2015 through December 2017, the U.S. Department of Defense (DOD) awarded 29 contracts or task orders with a total cost of \$44.6 million to construct facilities throughout Afghanistan to support women in the ANDSF.<sup>3</sup> From October 2018 through December 2019, we issued inspection reports discussing three of these projects.<sup>4</sup> The Combined Security Transition Command–Afghanistan (CSTC-A) funded contracts to complete these three projects using the Afghanistan Security Forces Fund (ASFF). The U.S. Army Corps of Engineers (USACE) awarded three contracts, one for each project, and oversaw the work. We found that the facilities constructed for two of the projects, costing \$6.7 million and \$3.1 million, were unused. We also found that the facilities constructed under the third project, costing \$3.1 million, was mostly unused, except for a building housing the Family Response Unit.<sup>5</sup> As a result of these findings, we initiated this audit of DOD’s efforts to build facilities to support women in the ANDSF.

The scope of this assessment only includes the construction and use of facilities to support women in the ANDSF.<sup>6</sup> The objectives of this audit were to assess (1) why DOD selected its facilities projects to support women in the ANDSF, (2) the extent to which DOD measured the success of its facilities projects to support women in the ANDSF, and (3) the extent to which facilities DOD constructed to support women in the ANDSF are being used for their intended purposes.

To accomplish our objectives, we reviewed relevant sections of the National Defense Authorization Acts (NDAA) for fiscal years (FY) 2014 through 2019, and documentation related to CSTC-A’s internal review of its facilities supporting women in the ANDSF.<sup>7</sup> We obtained a spreadsheet from DOD and additional documentation identifying 29 projects to construct facilities to support women in the ANDSF that were awarded from July 2015 through December 2017. We selected 17 of the 29 projects for site visits. The projects we selected met one of two criteria: (1) the project’s contract cost exceeded \$750,000, or (2) the project was co-located with facilities from a \$750,000-plus contract or task order. These projects included those from the Afghan National Army, Afghan Air Force, and Afghan National Police, and project sites that were accessible for site visits. We visited 15 of the 17 selected project sites to determine if the ANDSF was using the facilities as intended.<sup>8</sup> We did not visit the regional training centers in Jalalabad and Herat, which we

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<sup>1</sup> The ANDSF is comprised of the Afghan National Army, Afghan Air Force, Afghan National Police, and other Afghan security organizations. The Afghan Ministry of Defense oversees the Army and Air Force, while the Ministry of Interior (MOI) oversees the Police.

<sup>2</sup> Department of Defense, *Report on Progress Toward Security and Stability in Afghanistan*, November 2010, section 2.11.4, pp. 40-41.

<sup>3</sup> In August 2019, DOD provided a list of 29 such construction projects. We used this list to determine the scope of our audit. In March 2020, after the completion of our site visits in Afghanistan, DOD provided partial information about a thirtieth project to construct a two-story army training building in Nangahar. Because DOD provided this information after we completed our site visits, we did not include this project in our scope.

<sup>4</sup> See SIGAR, *Afghan National Police Women’s Compound at the Ministry of Interior: Construction Generally Met Requirements, but Use and Maintenance Remain Concerns*, SIGAR 19-04-IP, October 26, 2018; SIGAR, *Afghan National Police Women’s Compound at the Jalalabad Regional Training Center: Construction Generally Met Contract Requirements, but Fire-Related Deficiencies Pose Safety Hazards and the Almost \$6.7 Million Facility Has Never Been Used*, SIGAR 19-48-IP, July 11, 2019; and SIGAR, *Afghan National Police Women’s Compound at the Herat Regional Training Center: Construction Deficiencies Exist, and the \$3.1 Million Compound Has No Electricity and Has Never Been Used*, SIGAR 20-15-IP, December 19, 2019. Together, these three reports had two recommendations to DOD agencies. Appendix II contains information on the status of our recommendations to DOD contained in our inspection reports.

<sup>5</sup> DOD reported that Family Response Units provide support to victims of domestic violence, underage and forced marriages, sexual abuse, and other crimes covered by the law.

<sup>6</sup> Following completion of this audit, we intend to initiate a review examining all DOD expenditures to meet the NDAA spending requirements to support women in the ANDSF.

<sup>7</sup> See, for example, National Defense Authorization Act for Fiscal Year 2014, Pub. L. No. 113-66, § 1531(c) (2013); National Defense Authorization Act for Fiscal Year 2019, § 1223(d) (2018). The FY 2020 NDAA also included a similar spending provision, but none of the projects examined in this audit were approved or completed in FY 2020.

<sup>8</sup> We decided visiting the two remaining sites was unnecessary as we had visited them during inspection work within the previous two years.

inspected from September to October 2018 and in January 2019, respectively, because their usage status had not changed.<sup>9</sup> We interviewed CSTC-A; NATO Resolute Support's Train, Advise, Assist Command-North; USACE; and ANDSF officials, including facilities and gender department representatives at the sites. We conducted our work in Arlington, Virginia, and Balkh, Herat, Kabul, Kapisa, Nangahar, Paktiya, and Panjshir Provinces in Afghanistan from July 2019 through May 2020, in accordance with generally accepted government auditing standards. Appendix I has a detailed discussion of our scope and methodology.

## BACKGROUND

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Since FY 2014, each annual NDAA has required DOD to support women in the ANDSF by placing conditions on DOD's use of the ASFF. The FY 2014 NDAA required DOD to spend at least \$25 million of the funds authorized for the ASFF that year to support programs and activities related to the recruitment, integration, retention, training, and treatment of women in the ANDSF.<sup>10</sup> In the FY 2015 NDAA, Congress expressed its sense that DOD should use \$25 million, as specified in the FY 2014 NDAA, to fund programs promoting the "rights of women in Afghanistan and their inclusion in the political, economic, and security transition process."<sup>11</sup> The NDAA's listed the types of programs that DOD might support, which included efforts to address harassment and violence against women in the ANDSF, efforts to increase the number of female security personnel for elections in Afghanistan, and improvements to infrastructure that address the needs of women serving in the ANDSF.<sup>12</sup> From FY 2016 through FY 2020, Congress directed DOD to spend a minimum of \$10 million a year to support programs for women in the ANDSF.<sup>13</sup>

As part of DOD's efforts to satisfy the NDAA requirements, CSTC-A funded contracts and task orders to construct facilities intended to support women in the ANDSF. As of April 2020, there were 4,817 women in the ANDSF out of a total force of 288,418, but the number of women in the ANSDF is expected to grow.<sup>14</sup> In December 2019, the Afghan Ministry of Interior (MOI) Acting Director for Human Rights, Child Rights, and Gender stated that more facilities supporting women in the ANDSF would be needed because the MOI has a goal of increasing the number of female police from 3,793 to 10,000 by 2024.

From July 2015 through December 2017, CSTC-A provided \$44.6 million in ASFF funding for 29 facilities for which USACE awarded contracts or task orders and oversaw. Individual project costs ranged from \$150,000 to \$6.7 million. The construction requirements varied but involved constructing or renovating buildings or compounds to support the integration of women into the ANDSF. These compounds included facilities such as perimeter walls, administration buildings, barracks, dining facilities, fitness centers, and childcare centers. For example, at the Gardez Regional Training Center compound for women police, the contractor, State Women Corporation, an Afghan company, constructed barracks, a childcare center, a training building, latrines, and other facilities (see photo 1). In another example, CSTC-A funded the construction of a facility to house and train women at the Kabul Police Academy (see photo 2). All construction for the 29 projects was completed by the end of August 2019.

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<sup>9</sup> In December 2019, CSTC-A and Afghan Ministry of Interior officials confirmed that the status of the regional training centers in Jalalabad and Herat was unchanged, and the two sites remained unused. As result, we did not visit those sites for this audit.

<sup>10</sup> See NDAA, FY 2014, section 1531 (c) (1).

<sup>11</sup> National Defense Authorization Act for Fiscal Year 2015, Pub. L. No. 113-291, § 1229 (2014).

<sup>12</sup> See NDAA, FY 2014, section 1531 (c) (2). This audit focused exclusively on DOD efforts to support women in the ANDSF through the construction of facilities.

<sup>13</sup> See NDAA, FY 2016, section 1531, section 1531 (c), (2), (D), (i); NDAA, FY 2017, section 1521 (c), (2), (D), (i); NDAA, FY 2018, section 1521 (c), (1); NDAA, FY 2019, section 1223 (d) (1).

<sup>14</sup> SIGAR, Quarterly Report to the United States Congress, July 30, 2020.

**Photo 1 - Facilities Constructed at the Afghan National Police Women's Compound at the Gardez Regional Training Center**



Source: SIGAR, December 12, 2019

**Photo 2 - Kabul Police Academy Women's Facility**



Source: SIGAR, January 13, 2020

All of the contract and task order files we reviewed for this audit referred to the 29 projects as being constructed under DOD's Women's Participation Program. Both DOD and ourselves have reported on the Women's Participation Program since at least 2016 and define the program as

An initiative which seeks to advance and promote women's participation in Afghan security institutions. The Women[']s Participation Program promotes safe and secure facilities, proper equipment, training, and opportunities for women in order to increase female membership within the ANDSF.<sup>15</sup>

In addition, our July 2016 quarterly report stated that

CSTC-A contracted 70 Afghan subject-matter experts to assist the MOI Facilities Department in meeting daily operation requirements, training facility engineers, and in contract management. Twenty-two subject-matter experts are located at the MOI Facilities Department in Kabul, one is co-located at CSTC-A serving the subject-matter-expert liaison and the Women's Participation Program manager, and the others are located throughout the provinces.<sup>16</sup>

However, in July 2019, officials from DOD's Office of the Under Secretary of Defense for Policy (OUSD-P) told us there is no formal Women's Participation Program and that USACE used the term, "Women's Participation Program," to track construction projects intended to support women in the ANDSF. OUSD-P officials stated that CSTC-A developed each project to meet a stated need in a particular location, not to satisfy the goals of an overarching program.

In addition to the NDAA requirements, U.S. laws, regulations, policies, and standards provided additional guidance for DOD's execution of all contracts in Afghanistan, including those to construct facilities to support women in the ANDSF. The guidance details federal agencies' responsibilities for documenting key decisions, retaining records, and overseeing contract execution. For example:

- Section 3101 of Title 44 of the United States Code states that the "head of each Federal agency shall make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency, and designed to furnish the information necessary to protect the legal and financial rights of the Government and of persons directly affected by the agency's activities."

<sup>15</sup> SIGAR, *Quarterly Report to the United States Congress*, July 30, 2016, p. 111.

<sup>16</sup> SIGAR, *Quarterly Report*, July 2016, p. 111.

- DOD Instruction 5015.02 outlines the record management requirements for all of DOD's organizational entities, noting that "[e]ffective and efficient records management provides the information foundation for decision making at all levels, including mission planning and operations..." This instruction notes that records are evidence of DOD organization, functions, policies, procedures, decisions, and activities.<sup>17</sup>
- DOD's contingency contracting handbook and contracting officer's representative handbook provide contracting officials guidance on how to write contract requirements and oversee contracts in environments like Afghanistan.<sup>18</sup>
- The U.S. Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government* provides guidance recommending that federal government entities document their objectives, mission, and strategy in clear and measurable terms to better enable the achievement of their goals.<sup>19</sup>

In addition to laws, policies, and regulations that specifically govern DOD projects, we have advocated for improved planning for projects in Afghanistan to reduce the opportunities for waste, fraud, and abuse. In April 2013, we developed seven questions that U.S. decision makers should ask when considering how or if to spend reconstruction funds:<sup>20</sup>

1. Does the project or program make a clear and identifiable contribution to our national interests or strategic objectives?
2. Do the Afghans want it and need it?
3. Has it been coordinated with other U.S. implementing agencies, with the Afghan government, and with other international donors?
4. Do security conditions permit effective implementation and oversight?
5. Does it have adequate safeguards to detect, deter, and mitigate corruption?
6. Do the Afghans have the financial resources, technical capacity, and political will to sustain it?
7. Have implementing partners established meaningful, measurable metrics for determining successful project outcomes?

Although U.S. agencies spending reconstruction funds in Afghanistan are not required to consider these seven questions, the questions represent best practices and merit agencies consideration when performing reconstruction activities.

## **DOD PROVIDED DOCUMENTATION OF ITS PROJECT SELECTION PROCESS FOR ONLY 2 OF THE 29 PROJECTS, DID NOT PROVIDE ANY DOCUMENTATION FOR PROJECT FUNDING APPROVALS, AND DID NOT MEASURE ACTUAL OUTCOMES OR ENSURE PROJECTS SUPPORTED BROADER GOALS**

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Despite multiple policies and regulations requiring CSTC-A to develop and maintain project justifications or needs assessments for its projects, DOD could only provide us with supporting documentation for 2 of the 29 facility construction projects intended to support women in the ANDSF. Further, DOD could not provide documentation of project funding approvals for any of the 29 projects we reviewed. Without these documents,

<sup>17</sup> Department of Defense Instruction 5015.02, *DOD Records Management Program*, August 17, 2017.

<sup>18</sup> Defense Procurement and Acquisition Policy, *Defense Contingency Contracting Handbook*, updated April 2017. Also, see Defense Procurement and Acquisition Policy, *Department of Defense COR [Contracting Officer's Representative] Handbook*, updated March 2012.

<sup>19</sup> See GAO, *Standards for Internal Control in the Federal Government*, updated September 2014.

<sup>20</sup> SIGAR, *Reducing Waste, Improving Efficiencies, and Achieving Savings in U.S. Reconstruction of Afghanistan*, Statement for the Record, Committee on Appropriations, Subcommittee on the Department of State, Foreign Operations, and Related Programs, U.S. Senate, SIGAR 13-11-TY, April 18, 2013.

we could not determine whether CSTC-A complied with applicable guidance, or how CSTC-A developed and approved the projects to construct facilities for women in the ANDSF. Additionally, we found that DOD treated the projects as a series of independent contracts, rather than grouping them together under a program with a unified plan and centralized authority. While DOD was not required to create a program for the construction of these facilities, its own internal review from December 2019 found that the projects would have benefited from the centralization of budgeting, planning, and approval processes.

## DOD Provided Project Justifications or Needs Assessments for Only Two Projects

According to CSTC-A, projects to support women in the ANDSF were developed after officials from the MOI or the Afghan Minister of Defense identified the need for a facility in a specific area. Following an identified need, U.S. advisors helped the officials develop a project proposal. Despite this, DOD could not provide any documentation of project justifications or needs assessments for 27 of the 29 projects we reviewed. When we requested that DOD provide the justification documentation, DOD initially told us that it did not have such documentation for these 29 projects. However, DOD subsequently provided needs assessment documentation for 2 projects: the Police District 04 project and the Afghan Air Force University project. For Police District 04, DOD provided information that supported the need for a Family Response Unit that provided a private environment for women to report crimes and abuse. DOD also provided information that supported the need for a residential housing facility for female cadets at the Afghan Air Force University.

Multiple U.S. legal authorities and policies require or advise U.S. agencies to develop and retain project justification documents or needs assessments. For example, Section 3101 of Title 44 of the United States Code requires that U.S. federal agencies make and preserve records containing adequate and proper documentation of the policies, decisions, procedures, and essential transactions of the agency. Additionally, DOD Instruction 5015.2 outlines the record management requirements for all DOD entities, noting that effective and efficient records management provides the information foundation for decision making at all levels, including mission planning and operations. This instruction notes that records are evidence of DOD organization, functions, policies, procedures, decisions, and activities. Taken together, it means that DOD should document and retain how and why decisions are made, which in this case would include how and why CSTC-A selected the particular facilities projects it undertook to support women in the ANDSF.

Although DOD did not provide documentation of project selection or needs assessments for 27 of the 29 projects we reviewed, a senior CSTC-A official described the project selection process to us. The official stated that the development of a facilities project normally begins with the Afghan ministries identifying a need, after which CSTC-A reviews the need to determine if it meets ASFF requirements. If a proposal meets the requirements, CSTC-A then forwards project specifications to USACE to develop a contract, cost estimate, and specifications.

The CSTC-A Resolute Support Gender Office told us that project proposals were mostly based on the goal of increasing opportunities for women to serve in the ANDSF by providing barracks, training facilities, childcare centers, and fitness centers for women's use.<sup>21</sup> The office also told us that it did not have any documentation regarding discussions with senior Afghan officials about intended outcomes for the 29 projects we reviewed, stating it was likely that the project proposals resulted from discussions with local Afghan commanders and coalition advisors. However, DOD later did provide us with documents for two of the projects. Without the needs assessment and justification documentation, we could not determine whether DOD had effective criteria to inform decision-making and analyze risk when selecting projects to meet its objectives, such as the likelihood that the Afghan government would equip facilities, whether necessary utilities would be available, or whether the environment in and around the planned location was supportive of women serving in the ANDSF.

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<sup>21</sup> CSTC-A's Resolute Support Gender Office trains and advises the ministries on various issues concerning women in the ANDSF. The Resolute Support Gender Office group also coordinates with other international players on the same issues. The Resolute Support Gender Office reported to the NATO Resolute Support commander before reporting to CSTC-A.

Following our notification of this audit, CSTC-A conducted its own internal review of its facilities projects to support women in the ANDSF. This review resulted in five lessons learned, and highlighted need for improved project planning, especially given Afghanistan's operational environment. CSTC-A also found that many of the project ideas came from Afghan ministerial staff and coalition advisors who saw a need, but the short-term assignments of advisors and the advisors' desire to make progress during those short-term assignments meant that proposals were often quickly drafted and vetted.

In line with the findings from its internal review, CSTC-A officials told us that they established two new documentation requirements in February 2019 to ensure ministries had taken necessary planning steps to support CSTC-A-funded projects. The Resolute Support Gender Office stated that as of February 2019, CSTC-A required that proposals for all female facilities be passed through the office's section head and must contain a Gender Considerations document that includes future planning and evidence that CSTC-A agrees with the proposal. Second, CSTC-A issued a new two-page form, "Facility Support Request," that provides a checklist of questions to determine whether the project is justified and should go forward. Questions include, "Does the Afghan site commander agree with the project and site location?" and "Are there special requirements such as security, weapons storage, handicap access, et cetera?"

Because these documentation requirements were not in place until February 2019, they did not apply to the 29 projects covered in our audit. Nevertheless, DOD should have had project planning and funding documentation available upon request in order to comply with DOD Instruction 5015.2.

## **DOD Did Not Provide Documentation for Project Funding Approvals**

DOD could not provide us with documentation showing funding approvals for any of the 29 projects that we reviewed. GAO's standards for internal controls state that transactions should be authorized and executed only by persons acting within the scope of their authority. This helps ensure that only valid transactions to exchange, transfer, use, or commit resources are initiated and executed.<sup>22</sup> The Defense Contingency Contracting Requirements Handbook states that the commander, or a designee, is responsible for validating and approving requirements.<sup>23</sup> Further, the Federal Acquisition Regulation states that a contract file would normally contain justifications and approvals.<sup>24</sup>

A senior CSTC-A official told us that once a project is approved, a commander's signature is needed to release funds for the contract. CSTC-A's Director of Resource Management approves funding for contracts that are less than \$5 million, and the Deputy Commanding General approves funding for contracts that are \$5 million or more. However, because DOD did not provide us with any of the documentation of funding approvals we requested, we could not determine what procedures CSTC-A followed or if funds were released with proper authorization.

## **DOD Did Not Create a Program Office to Coordinate its Projects to Construct Facilities for Women in the ANDSF**

Because DOD treated the construction of facilities to support women in the ANDSF as a series of individual contracts, it had no program office with an overall plan and centralized authority that would typically exist for a DOD program. Although DOD was not required to create a program, which would have included a performance plan and associated metrics, to oversee the construction of these related facilities, its own internal review, provided to us in December 2019, found that the projects would have benefited from the centralization of

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<sup>22</sup> See GAO, *Standards for Internal Control in the Federal Government*, section 10.03, p. 48.

<sup>23</sup> See DOD, *Defense Contingency Contracting Requirements Handbook*, p. 52.

<sup>24</sup> See *Financial Acquisition Regulation*, section 4.803.

budgeting, planning, and approval processes.<sup>25</sup> DOD's internal review stated that CSTC-A's projects to support women in the ANDSF were guided by CSTC-A's Gender Integration and Promotion Plan of Action and overseen by the Resolute Support Gender Office. Despite this plan of action and oversight from the Resolute Support Gender Office, three of the five of the internal review's lessons learned highlight the importance of the centralized planning and oversight provided by a program office.

First, the internal review found that the research and planning that took place at the beginning of a project should have continued through procurement completion. According to the report, given the long timelines involved in constructing the facilities, Afghanistan's security and political environment could change, meaning research and planning should have continued until construction started.

Second, the internal review found that an absence of centralized budgeting and approval authorities was a critical flaw in DOD's ability to determine the ultimate success of the facilities. The report found that the approval process for the projects was handled differently across Afghanistan, resulting in approved projects that did not fit into CSTC-A's broader plan for the integration of women into the ANDSF. We agree and our work led to a similar finding.

OUSD-P officials told us that since some DOD funding that directly benefits women in the ANDSF, like salaries, cannot be counted toward the annual NDAA spending requirement, the most efficient way to meet the annual requirement was to build facilities for women. The officials also stated that because other donor nations often wanted their funds to support women's projects, many of the most qualified projects were already funded, making it difficult for DOD to find qualified projects to meet the NDAA funding requirement. OUSD-P officials noted that DOD did provide some oversight of the project approvals. For example, OUSD-P officials told us that in 2017, the Office of the Secretary of Defense's Afghanistan Resource Oversight Council rejected CSTC-A's plan to spend \$120 million over 4 years to construct an Afghan National Police Women's Police Town to house 300 women and their families because such a project was inconsistent with prudent use of the ASFF.

Third, CSTC-A's internal review found that centralized accountability is key to ensuring CSTC-A receives maximum value for its investments. The review found that from the outset, neither CSTC-A nor the Resolute Support Gender Office kept a consolidated list of all projects related to build facilities for women in the ANDSF. The report noted that once CSTC-A compiled the consolidated list, it was able to determine the usage of each facility, leading to the development and application of the lessons learned.

In addition to the lessons learned, CSTC-A's internal review repeatedly noted that CSTC-A did not have the benefit of historical data when approving projects, noting that historical data could have been useful in determining the needs of women in the ANDSF. While DOD was not required to consolidate individual contracts or projects under an overarching program office, CSTC-A's own review found that the projects would have benefited from additional research and planning, centralized funding and approvals, and centralized accountability, all functions that can be performed by a program office. Had DOD established a program office—as it alluded to in 2016 when it stated that there was a program manager—DOD could have been better positioned to assess actual project outcomes and ensure facility proposals supported broader command goals.

## **DOD HAS NOT MEASURED THE SUCCESS OF ITS FACILITIES PROJECTS TO SUPPORT WOMEN IN THE ANDSF BUT INTENDS TO DO SO IN THE FUTURE**

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DOD could not provide us with the documentation we requested showing that it measured the success of its facilities projects to support women in the ANDSF. GAO's standards for internal controls state that

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<sup>25</sup> DOD reported in summer 2016 that there was a program manager for the Women's Participation Program, the program cited in the USACE contracts to construct the facilities cited in this report. In August 2019, OUSD-P officials told SIGAR that there was no official Women's Participation Program.

Management defines objectives in specific terms so they are understood at all levels of the entity. This involves clearly defining what is to be achieved, who is to achieve it, how it will be achieved, and the time frames for achievement.<sup>26</sup>

The standards also state that “management defines objectives in measurable terms so that performance toward achieving those objectives can be assessed.”<sup>27</sup> Further, although the NDAs authorizing funding for the 29 projects we reviewed did not include specific metrics or measures of success, they did require that the money be used for the recruitment, integration, retention, training, and treatment of women in the ANDSF. In response to our request for documentation on how CSTC-A measured the success of the 29 projects, CSTC-A stated that a project was a success if it was completed according to contract requirements. The command did not measure success based on whether women in the ANDSF were using the facility or if the completed project contributed to improved recruitment, integration, retention, training, or treatment.

DOD told us that going forward, it intends to measure the success and use of facilities designed to support women in the ANDSF. Further, CSTC-A’s internal review stated that to ensure unused or misused facilities are properly utilized in the future, CSTC-A is working with the ministries on remediation plans for completed projects with the ANDSF. These remediation plans could include repairing facilities, properly outfitting the facilities, and hiring the appropriate facility staff. The review also reported that the Resolute Support Gender Office was working with the ANDSF to update facility usage and reporting guidelines. The review noted that in some cases, this would mean repurposing women’s facilities for men in the ANDSF to use. To accomplish the repurposing, CSTC-A’s review stated that it will train, advise, and assist the ministries to encourage proper use of the projects.

CSTC-A’s internal review report also contained a form that must be completed before new facilities projects supporting women in the ANDSF can be approved. This form not only contains questions to be answered to encourage greater research and planning during the design process, it also requires the inclusion of performance measures for determining how the facility will be used after completion. CSTC-A officials told us that this new effort is designed to ensure that all projects are effectively implemented and overseen. According to CSTC-A officials, the effort will include developing measurable goals and milestones, and regularly reporting to the CSTC-A Commanding General. CSTC-A officials also said the NDAs did not provide a specific timeline for women in the ANDSF to use the facilities and that it could take several years for women to occupy and use a facility. Additionally, these CSTC-A officials stated that without the facilities, the ANDSF would face even more hurdles to integrating women into its forces.

Although we appreciate the challenges to measuring success and outcomes associated with these projects, doing so is critical to ensuring funds are benefitting women in the ANDSF and meeting the intent of the NDAs.

## FOURTEEN OF THE 17 FACILITIES WERE UNUSED, MOSTLY UNUSED, OR NOT USED AS INTENDED

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We identified 29 facility construction projects CSTC-A funded from July 2015 through December 2017 that were intended to support women in the ANDSF. To determine if the facilities were being used as intended, we selected 17 of the 29 projects for site visits and conducted the visits in December 2019 and January 2020. In conducting the site visits, we established four categories that could be assigned to each project based on observed usage:

- *Mostly Used as Intended*: projects where at least half of the major facilities are used to at least 25 percent of its capacity;
- *Unused*: projects that are unoccupied and never used;

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<sup>26</sup> GAO, *Standards for Internal Control in the Federal Government*, sections 6.03 and 6.04, page 35.

<sup>27</sup> GAO, *Standards for Internal Control in the Federal Government*, sections 6.03 and 6.04, page 35.



- *Mostly Unused*: projects where less than half of the major facilities are used to at least 25 percent of its capacity; and
- *Not Used as Intended*: projects where the facilities are used, but not to support women in the ANDSF.

Of the 17 projects we visited, we found that 6 were unused, 5 were mostly unused, 3 were not used as intended, and only 3 of the projects were mostly used as intended. Together, the 17 selected projects cost almost \$41 million; the 14 projects that were unused, underused, or not used as intended cost \$36.5 million.<sup>28</sup> See appendix III for more detailed information on our findings for each of the 17 project sites.

As discussed earlier, following our notification of this audit, CSTC-A conducted its own internal review of its facilities projects to support women in the ANDSF. In December 2019, CSTC-A provided a report that uncovered similar findings related to unused or misused facilities.<sup>29</sup> CSTC-A also reported five lessons learned from its review, several of which we suggested in April 2013 as part of our seven questions that U.S. decision makers should ask when considering how or if to spend reconstruction funds:

1. Receive buy-in and commitment from ministry officials before commencing facilities projects.
2. Conduct continual research and planning throughout the procurement process.
3. Centralize budgeting and approval processes.
4. Centralize accountability processes.
5. Develop female human capital in addition to facilities projects.

CSTC-A's review stated that as CSTC-A moves forward, it is incorporating these lessons.

## Six Facilities Constructed to Support Women in the ANDSF Have Never Been Used

We found that six projects constructed to support women in the ANDSF, costing a total of \$24.2 million, have never been used. The six projects were the women's compounds at the Jalalabad Regional Training Center, the Herat Regional Training Center, and both the new and the renovated Gardez Regional Training Centers; the Kabul Police Academy; and the Kabul Police District 09 training building.<sup>30</sup> MOI headquarters and project site officials told us that multiple factors have contributed to the nonuse, including Afghan cultural hostility to women training and operating in some of those areas; a lack of reliable utilities; a lack of ministry support in procuring needed furniture, equipment, and supplies; and an untimely transfer of authority and responsibility for the facilities from one ministerial command or directorate to another.

A senior MOI official in the Human Rights, Child Rights, and Gender Department stated that the women's police compounds at the Jalalabad Regional Training Center and the newly

**Photo 3 - Empty Building at the Gardez Regional Training Center**



Source: SIGAR, December 12, 2019

<sup>28</sup> CSTC-A stated that it cannot control how the Afghan government decides to use completed facilities.

<sup>29</sup> CSTC-A developed its own usage classifications that differed from ours: properly used, vacant, misused, and under construction. See CSTC-A, *Infrastructure Support for Women in the ANDSF, FY 2014-2019*, provided to us on December 7, 2019.

<sup>30</sup> There are two regional training centers in Gardez: a renovated training center and a newly constructed training center at a different location.

constructed Gardez Regional Training Center were not being used due to MOI concerns about security and cultural resistance among the local populace to women training at the sites. During our site visits, we also found that rooms at the women's compound at the newly constructed Gardez Regional Training Center and the Kabul Police Academy were not furnished, in part because the furnishings were not part of the construction contract and the MOI had not procured them (see photo 3).<sup>31</sup> A CSTC-A official confirmed that the Afghan government is responsible for furnishing the facilities and that not furnishing the facilities could increase misuse.

A lack of needed utilities, including water and electricity, has reportedly resulted in the nonuse of the Herat Regional Training Center and the Police District 09 training building. For example, the commander of the Afghan Female Police Education Center told us that the Police District 09 training building was not being used because it is not connected to the electrical grid and the MOI has not procured generator fuel. A CSTC-A official said that the project was completed at the end of 2019, and a lack of electricity and fuel are common issues across Afghan facilities. The official also told us that the Afghan government assured CSTC-A that it plans to use the training building as intended, and CSTC-A continues to advise the ANDSF on how to properly procure electricity and fuel.

In addition to overcoming equipment and utility challenges, proper use of the facilities will require improved security and fundamental shifts in the way women serving in the ANDSF are perceived in parts of Afghanistan. The MOI Acting Director for Human Rights, Child Rights, and Gender told us that she was optimistic that the Herat Regional Training Center will eventually be used to train women, but she was less confident about overcoming cultural barriers at the Jalalabad and Gardez Regional Training Centers. The Acting Director said she believes that the nonuse of police facilities is primarily due to poor site selection and security threats. The Acting Director, who was not in her current role when these projects were planned and constructed, stated that her office needs to be engaged in future site selections, but she acknowledged that the security environment makes it difficult to predict the best region for women's training facilities.

CSTC-A's internal review of facilities provided to support women in the ANDSF found similar issues. It noted that changes in personnel, training needs, and local security could make a site unsuitable to support women in the ANDSF. A CSTC-A official said every region of Afghanistan has a need for women serving in the ANDSF, and without facilities like the ones DOD is constructing, women will never have the same opportunities as men in the ANDSF.

Similar to our findings, CSTC-A's internal review found that some project sites required remediation plans that included repairs and the provision of needed furniture and equipment. The review also found that CSTC-A's earlier projects focused on constructing larger projects, such as new training compounds, and that the command's later projects focused on smaller projects, such as changing rooms and restrooms at existing ANDSF facilities. The MOI Acting Director for Human Rights, Child Rights, and Gender told us that she supported the integration of women into the ANDSF and understood the need of smaller contracts to provide changing rooms. However, she also stated that larger facilities would be needed because there were 3,793 female police as of December 2019, and the MOI goal is to have 10,000 female police by 2024.

## Five Facilities Constructed to Support Women in the ANDSF Are Mostly Unused

We found that facilities constructed under five projects, costing a total of \$9.6 million, were mostly unused. The five projects were the women's compound at Marshal Fahim National Defense University, the women's barracks at Camp Shaheen, a water system at the Police Town in Kabul, the Pamir Police headquarters, and the Kapisa Police headquarters.<sup>32</sup> For example, the Camp Shaheen women's barracks project required the construction of a two-story barracks and a childcare center. However, during our site visit, the onsite gender department representative told us that the barracks was only open during the day. A senior CSTC-A official told

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<sup>31</sup> A senior CSTC-A official said the command's advisors continue to engage and train academy staff regarding the proper outfitting and use of the facilities.

<sup>32</sup> The Police Town is for billeting and training Afghan women police.

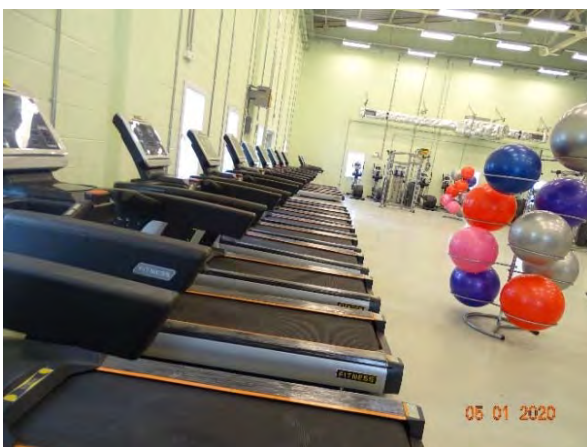
us that the Camp Shaheen commander called for the women’s barracks to be locked at night because women are not allowed to remain overnight at this location and to prevent damage or misuse.

In another example, during our site visit to the Marshal Fahim women’s compound, which includes a conference center, a childcare center, and three fitness centers, we found that the buildings were fully furnished. However, the childcare center was not being used and we did not observe any use of the conference center. A senior CSTC-A official and the Afghan head of the engineering department at the site told us that the conference center was used periodically, as needed.<sup>33</sup> The head of the engineering department at the site also stated that one of the compound’s three fitness centers was unused (see photo 4). In addition, one of the two remaining fitness centers lacked water for the showers and toilets because the water tank’s elevation was too low. However, in May 2020, a senior CSTC-A official told us that the water tank issue had been resolved and sufficient water is now available. We also found that no children were enrolled at the childcare center, but the site engineer told us that the enrollment process was underway.

Furthermore, we found that the Balkh Gender and Human Rights Department in Balkh Province was using the women’s facilities at the Pamir Police headquarters for administrative offices, but the barracks, childcare center, and playground were not being used (see photo 5).

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**Photo 4 - Unused Marshal Fahim Fitness Center**



Source: SIGAR, January 5, 2020

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**Photo 5 - Unused Pamir Police Headquarters Playground**



Source: SIGAR, December 14, 2019

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### Three Facilities Constructed to Support Women in the ANDSF Are Not Used As Intended

During our site visits, we found three projects, together costing \$2.6 million, where the facilities were not being used as intended. Although the FY 2014 through FY 2019 NDAs required ASFF funds be used to support women in the ANDSF, we found that men in the ANDSF were using the facilities for the three projects. These projects were the Panjshir Police headquarters, the Kabul Border Force headquarters, and a component of the women’s compound at the Jalalabad Regional Training Center. For example, we found that the two electrical generators required for the Jalalabad Regional Training Center women’s compound project, which cost approximately \$798,000, had been delivered and were being used. However, because the women’s compound has never been occupied, the generators were being used to support the male side of the training center. Surprisingly, a senior CSTC-A official told us that the generators were not intended for exclusive use at the

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<sup>33</sup> We noted signs of the conference center’s nonuse, including plastic coverings on some of the classroom chairs and clean, seemingly unused whiteboards.

women's compound, but were intended to support the overall increased demand for energy at the compound. Using the generators to support the male side may be preferred to nonuse, but supporting the male police was not the intended use of the funds as described in the FY 2015 NDAA.

Elsewhere, the Afghan National Army's Border Force headquarters building in Kabul, which cost almost \$903,000, was constructed for use as a female barracks, childcare center, and playground. However, male army personnel occupied the building and were using it as an administrative office, and some rooms had mattresses on the floors indicating that the men are also using the rooms for billeting.<sup>34</sup> We also found that the childcare center and playground were not being used.

In another example, USACE's contractor, Assist Consultants Incorporated, constructed a two-story building at the Panjshir Police headquarters, costing approximately \$895,000, to be used as a female barracks and childcare center. During our site visit, we did not observe any female police at the site. However, a facilities department officer at the site stated that female police used the rooms on the first floor, intended for the childcare center, as changing rooms. We also found that the first-floor rooms were not equipped for childcare and the facilities department office stated no children were enrolled. In addition, MOI auditors were using the building's second floor as administrative offices along with male police officers (see photo 6).

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**Photo 6 - Male Police Using Women's Facilities at the Panjshir Police Headquarters**



Source: SIGAR, January 8, 2020

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A senior CSTC-A official stated that part of the reason facilities are not used as intended is because of the length of time between identifying a need for a facility and its completion. Another CSTC-A official stated that the MOI and Ministry of Defense experienced turnover during the 5 years that these projects were conceived and completed. The official also stated that such ministerial leadership changes and changes in a location's security environment could negatively affect a project that was once promising.

CSTC-A's 2019 internal review supported this assessment. The review found that the long approval and budgeting timelines necessitates extensive research and planning throughout project development, not just at the beginning. The review also noted that because Afghanistan's security and political landscape can change, additional reviews and approvals should take place before starting construction.

A senior CSTC-A official told us that planning large facility contracts is not CSTC-A's specialty, and that the construction of women's barracks did not prove to be a good investment because the women often live off the bases and the barracks go mostly unused. CSTC-A's internal review stated that in 2019 it transitioned to smaller renovation contracts to provide facilities, such as changing rooms, for women in existing facilities. The senior CSTC-A official stated that CSTC-A had requested that the Congress change the NDAA requirements to reduce ASFF spending requirements to support women in the ANDSF; however, the FY 2020 NDAA contained the same minimum spending requirement of \$10 million.<sup>35</sup> Another senior CSTC-A official told us that the Afghan ministries struggle to execute their budgets, and assign a low priority to funding gender-related projects. The officials said that this leads the Afghan government to rejecting some proposed ASFF-funded projects, and, as a result, CSTC-A struggles to meet the \$10 million annual spending requirement.

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<sup>34</sup> CSTC-A's review found that this facility was used as intended during their site visit, which was conducted prior to ours.

<sup>35</sup> The FY 2020 NDAA contained the same \$10 million annual spending requirement as prior years.

## Three Facilities Constructed to Support Women in the ANDSF Are Mostly Used as Intended

During our site visits, we found that the facilities for three projects, together costing about \$4.5 million, were mostly used as intended. The three projects were the women's compound at the MOI headquarters, the women's facility at the Afghan Air Force University, and the temporary women's barracks at Camp Shaheen.

We observed more activity at the MOI headquarters women's compound in December 2019 than when we visited the site in 2017, including use of the conference center as a workspace to update electronic payroll records (see photo 7).<sup>36</sup> According to MOI staff at the site, 10 of the 28 barracks rooms were used to support the site's Family Response Unit, and 3 rooms were reserved for emergencies. In addition, senior Afghan National Police officials at the site told us that 87 children were enrolled at the childcare center. We observed at least 20 children in the childcare center during our visit. Further, a kitchen stove that was not working during our 2017 site visit, was operational during our December 2019 visit, and staff was using it to prepare hot food for the children. Although the childcare center and approximately a third of the barracks were used, the majority of the barracks were not used and about half of them lacked furniture. Similarly, the fitness center lacked equipment and was not used.

**Photo 7 - Women Working at the MOI Headquarters Conference Center Building**



Source: SIGAR, December 24, 2019

The women's compound at the Afghan Air Force University in Kabul was also mostly used for its intended purpose. During our 2019 site visit, we found that female pilots and officers were using the barracks rooms.<sup>37</sup> In addition, we found the facility's classrooms and fitness center were equipped and in use.

The barracks at Camp Shaheen in northern Afghanistan were also being used for its intended purpose. Women in the Afghan National Army were supposed to use these temporary barracks while a permanent facility was constructed. We found that women in the Afghan National Army used the facility until the permanent facility was completed in February 2017. When we visited the site in December 2019, we found that male Afghan Army officers were using the temporary facility because it was no longer needed for the women.

## CONCLUSION

The United States has strongly promoted the recruitment, retention, and integration of women into the ANDSF through the spending requirements in the annual NDAA. DOD chose to support women in the ANDSF by awarding 29 facilities construction contracts from July 2015 through December 2017. However, DOD did not document its project decisions with required needs assessments or funding approvals, and its approach appears to have been ad hoc rather than linked to any overarching program goal. DOD spent money to construct high-dollar value facilities, which helped it meet Congress' annual, minimum spending requirement.

<sup>36</sup> We visited the women's compound at MOI headquarters in 2017 as part of our inspection of the project (see SIGAR, *Afghan National Police Women's Compound at the Ministry of Interior: Construction Generally Met Requirements, but Use and Maintenance Remain Concerns*, SIGAR 19-04-IP, October 26, 2018).

<sup>37</sup> We could not determine the exact number of rooms in use because some doors were locked.

However, DOD’s lack of research and planning—caused in part by its failure to establish a formal program office to oversee project approvals, funding, and outcomes—resulted in most of the facilities associated with the projects being unused, underused, or misused. U.S. and Afghan officials are hopeful that more women will enter the ANDSF and eventually use some of the facilities. However, there are no guarantees that this will happen as getting the Afghan government to dedicate resources to achieve this type of fundamental societal shift is no small task in certain parts of Afghanistan, which could lead to DOD having wasted U.S. government funds. CSTC-A stated it has no ability to direct facility use after the Afghan government assumes responsibilities for them. Nevertheless, because CSTC-A funded the projects—in response to Congressional requirements—the command has a clear interest in working with the ministries to develop plans that support appropriate use of existing projects.

DOD also did not develop metrics to measure the success of the projects for increasing women’s recruitment, retention, and integration into the ANDSF. DOD has committed to developing such metrics for future projects, and CSTC-A has committed to working with the ANDSF to rectify misused facilities and to repurpose unused facilities, including repurposing those women’s facilities currently used by men. In addition, implementing the five lessons learned from CSTC-A’s 2019 internal review can play an integral role in helping ensure the future success of facilities that support women in the ANDSF by promoting better planning, approval, and oversight.

Unless DOD establishes that the Afghan government has a need for a project and the financial means to sustain it, then building something to meet legislative requirements will not provide meaningful benefit to either the Afghan or U.S. government.

## RECOMMENDATIONS

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To help protect U.S. investment in Afghan facilities funded and constructed to support the recruitment, retention, and integration of women in the ANDSF, we recommend that the CSTC-A Commander:

1. **Coordinate with senior MOI and Ministry of Defense officials to finalize remediation plans that will ensure proper use or repurposing of existing unused or misused facilities identified in this report; and**
2. **Develop a policy to incorporate the five lessons learned from CSTC-A’s 2019 internal review into the selection process for future facilities intended to support women in the ANDSF.**

To help ensure the DOD expenditures fulfill Congressional intent, we recommend the Secretary of Defense:

3. **Determine whether the construction or renovation of facilities was successful in recruiting, retaining, and integrating women in the ANDSF, and report the results to Congress.**

## AGENCY COMMENTS

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We provided a draft of this report to DOD for review and comment. We received written comments from OUSD-P and CSTC-A, which are reproduced in appendices IV and V, respectively. OUSD-P concurred with the first recommendation and partially concurred with the second and third recommendations. CSTC-A concurred with recommendations one and two which were specifically directed to it, but did not comment on recommendation three which was directed to the Secretary of Defense.

With regard to the first recommendation, both OUSD-P and CSTC-A concurred, and OUSD-P stated that “CSTC-A will execute remediation actions with both the Ministries of Defense and Interior for all ASFF-funded womens’ [sic] infrastructure projects.” The recommendation will remain open until DOD takes action and provides evidence of this action to us.

OUSD-P partially concurred with the second recommendation, and CSTC-A concurred with it. OUSD-P stated that CSTC-A will develop the policy, as we recommend. However, both OUSD-P and CSTC-A noted that CSTC-A is

not currently planning to initiate any new facilities projects. The recommendation will remain open until DOD develops the policy and provides it to us for our review and assessment.

OUSD-P partially concurred with the third recommendation, noting the difficulty of identifying the impact of any one project by stating

...the projects discussed in the report do not represent the entirety of DOD support for women in the ANDSF, which itself is intertwined with similar efforts by other international donors. Given the impacts of these other simultaneous efforts, which are beyond DOD's ability to assess, it is not feasible to assess the impacts of only these DOD infrastructure projects on the recruitment and retention of women in the ANDSF. As discussed in the enclosure, however, overall the number of women participating in the ANDSF is slowly increasing, with approximately 6,000 now serving in the Afghan National Army and Afghan National Police, roughly doubling over the last five years.

In direct response to the third recommendation, OUSD-P stated

there is no practical way to isolate the effects of the projects discussed in the report from the effects of other donor-funded projects that are also intended to improve the recruitment, retention, and integration of women in the ANDSF.

Despite this, OUSD-P stated that DOD will apply the principles of the June 2019 *United States Strategy on Women, Peace, and Security* going forward, adding that CSTC-A is not planning to initiate new facilities projects. OUSD-P also stated that DOD already fulfills the congressional reporting requirements associated with its annual spending to support women in the ANDSF. OUSD-P specifically cited its semiannual reports to Congress on *Enhancing Security and Stability in Afghanistan*, noting that the June 2020 report found increased participation of Afghan women in the ANDSF. The office requested that the recommendation be closed based on this reporting to Congress. DOD's reporting, in conjunction with CSTC-A's 2019 internal review, its commitment to applying the principles of the June 2019 *United States Strategy on Women, Peace, and Security*, and the fact that CSTC-A does not plan to construct more facilities for women in the ANDSF meet the intent of this recommendation. Therefore, we will close it as implemented upon issuance of this report.

## APPENDIX I - SCOPE AND METHODOLOGY

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This report provides the results of our audit of 29 facilities the U.S. Department of Defense (DOD) contracted to construct from July 2015 through December 2017 in support of the recruitment, retention, and integration of women into the Afghan National Defense and Security Forces (ANDSF).<sup>38</sup> The objectives of this audit were to assess (1) why DOD selected its facility projects to support women in the ANDSF, (2) the extent to which DOD measured the success of its facility projects to support women in the ANDSF, and (3) the extent to which facilities DOD constructed to support women in the ANDSF are being used for their intended purposes.

To assess how DOD selected its facilities projects to support women in the ANDSF, we reviewed a list of contracts of the 29 projects that CSTC-A provided us, and we reviewed contract documents that the U.S. Army Corps of Engineers (USACE) provided or that we downloaded from Electronic Data Access database. We requested all project selection documentation. We received and analyzed documents supporting the selection process for 2 of the 29 projects. We also reviewed documentation of CSTC-A's 2019 project selection and development criteria as it relates to future contracts, and we interviewed DOD's Office of the Undersecretary of Defense for Policy officials regarding project selection. In addition, we assessed CSTC-A's internal controls to determine their effectiveness in project selection and funding approval processes.

To assess the extent to which DOD measured the success of its facilities projects to support women in the ANDSF, we requested—but did not receive—documentation showing that CSTC-A measured the success of projects with measurable goals. Regarding CSTC-A management action relating to this objective, we reviewed CSTC-A's 2019 *Gender Integration and Participation Plan of Action*.

To assess the extent to which facilities constructed by DOD to support women in the ANDSF are being used as intended, we selected 17 of the 29 projects to inspect. To select the 17 projects, we obtained the contracts or task orders for all 29 projects, then used that information to select 16 contracts or task orders with a value of \$750,000 or more and 1 contract with a value under the \$750,000 that was co-located with one of the more expensive projects. We visited 15 of the 17 project sites.<sup>39</sup> In December 2014, we entered into a cooperative agreement with Afghan civil society partners. Under the agreement, our Afghan partners conduct specific inspections, evaluations, and other analyses. For this audit, our partners visited 14 projects sites from December 10, 2019, through January 13, 2020. While on site, they (1) interviewed ANDSF personnel using a standard list of questions regarding occupancy and how the facilities were used, and (2) toured the site, took photos, and observed occupancy and activity at the site. Our audit team visited the remaining site on December 24, 2019. We also reviewed the Combined Security Transition Command–Afghanistan's (CSTC-A) 2019 internal review of its facilities to support women in the ANDSF to obtain additional information about the projects' usage.

For all of the objectives, we interviewed officials from CSTC-A, including its Resolute Support Gender Office; USACE; NATO Resolute Support's Train, Advise, Assist Command–North; the Afghan Ministry of Interior (MOI); and facilities and gender staff at the project sites.

We used DOD computer-processed data to identify the contracts the department funded from July 2015 through December 2017 to build facilities supporting women in the ANDSF. We also used computer-processed data from USACE's Financial Management System to determine contract costs. We assessed the reliability of each data set by comparing information from the list of contracts to information from the USACE Financial

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<sup>38</sup> DOD provided partial information about a thirtieth project following the conclusion of our site inspections. We did not include that project in the scope of this audit.

<sup>39</sup> We visited the remaining two project sites in 2018 and 2019 as part of our inspections of those facilities. The projects were the construction of women's training compounds in Jalalabad and Herat. See SIGAR, *Afghan National Police Women's Compound at the Jalalabad Regional Training Center: Construction Generally Met Contract Requirements, but Fire-Related Deficiencies Pose Safety Hazards and the Almost \$6.7 Million Facility Has Never Been Used*, SIGAR 19-48-IP, July 11, 2019; and SIGAR, *Afghan National Police Women's Compound at the Herat Regional Training Center: Construction Deficiencies Exist, and the \$3.1 Million Compound Has No Electricity and Has Never Been Used*, SIGAR 20-15-IP, December 19, 2019. Because the compounds were still unoccupied and unused, we did not visit them again.



Management System, and comparing the data to contract documents and information in CSTC-A's 2019 internal review. We determined that the data were sufficiently reliable for the purposes of this report. As previously noted, we also assessed CSTC-A internal controls to determine their effectiveness in the project selection and funding approval processes. The results of our assessment are included in the body of this report.

We conducted our audit work in Arlington, Virginia, and in Balkh, Herat, Kabul, Kapisa, Nangahar, Paktiya, and Panjshir Provinces from July 2019 to May 2020, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

## APPENDIX II - STATUS OF RECOMMENDATIONS IN THREE SIGAR INSPECTION REPORTS ISSUED FROM OCTOBER 2018 TO DECEMBER 2019

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From October 2018 through December 2019, we issued three inspection reports evaluating the construction of facilities to support the integration of women into the Afghan National Defense and Security Forces. The report names, recommendations, and status of the recommendations as of May 2020 are listed below.

***Afghan National Police Women's Compound at the Ministry of Interior: Construction Generally Met Requirements, but Use and Maintenance Remain Concerns, SIGAR 19-04-IP, October 26, 2018.***

Recommendation: To enhance the U.S. Army Corps of Engineers' (USACE) oversight of reconstruction projects in Afghanistan, we recommend that the USACE Commanding General and Chief of Engineers (1) enforce requirements for USACE personnel to adhere to the organization's three-phase quality assurance inspection process, including requiring the contractor to conduct all meetings during the preparatory and initial phases for each of the definable features of work under the contract, and document the minutes of those meetings.

Status: Closed and Implemented. USACE concurred with the recommendation and took follow-up action. On December 11, 2018, USACE sent us a memorandum that stated

USACE TAA's [Transatlantic Afghanistan District] project engineers and construction representatives have completed actions to ensure the three-phase inspection process is fully executed. TAA's construction personnel have completed three phase inspection training, including presentations made to our LNQA [local national quality assurance] personnel covering three-phase inspections to ensure that there is strict compliance with the three-phase quality inspection process...

The memorandum further stated that "personnel with full knowledge of the technical area being addressed are conducting and documenting technical inspections to ensure that effective quality assurance oversight can be verified." USACE also stated that on November 6, 2018, it sent a memorandum to all of its contractors noting that documentation of the three-phase inspection process has been incomplete and emphasizing correctly executing and documenting the process. As a result of these actions, we closed the recommendation on January 17, 2019.

***Afghan National Police Women's Compound at the Jalalabad Regional Training Center: Construction Generally Met Contract Requirements, but Fire-related Deficiencies Pose Safety Hazards and the Almost \$6.7 Million Facility Has Never Been Used, SIGAR 19-48-IP, July 11, 2019.***

This report did not have any recommendations.

***Afghan National Police Women's Compound at the Herat Regional Training Center: Construction Deficiencies Exist, and the \$3.1 Million Compound Has No Electricity and Has Never Been Used, SIGAR 20-15-IP, December 19, 2019.***

Recommendation: To protect the U.S. taxpayers' investment in the construction of the women's compound at the Herat Regional Training Center, we recommend that the Combined Security Transition Command–Afghanistan Commander (1) notify the Afghan Ministry of Interior (MOI) of the construction deficiencies we identified at the women's compound in Herat and advise the ministry to take whatever action it deems appropriate to

- a. connect the compound to a local electrical power source;
- b. install cable identification tags in the manholes and handhole; and
- c. install flexible duct connectors on the exhaust fans.

Status: Open. CSTC-A partially concurred with recommendation. In its comments on our report, CSTC-A stated that it would (1) advise the MOI that the compound has not been connected to the local electrical power source, (2) work with the MOI to develop and execute a plan to ensure proper usage of the compound, and (3) contact its contractor on the project, Assist Consultants Inc., and potentially the MOI, about correcting the

deficiencies. We considered CSTC-A's proposed actions to be responsive, but we are leaving the recommendation open until we receive documentation to verify action was taken.

## APPENDIX III - STATUS OF AFGHAN SECURITY FORCES FUND FACILITIES CONTRACTS FOR WOMEN IN THE AFGHAN NATIONAL DEFENSE AND SECURITY FORCES

Table 1 lists the 17 projects for the construction of facilities to support women in the Afghan National Defense and Security Forces that we selected. For each project, the table provides the contract or task order number, contract value, and location; the major facilities constructed; and the status of facility use. We visited the project sites in December 2019 and January 2020, and the facility usage reflects what we found at that time. We categorized usage into one of the following categories:

- *Mostly Used as Intended*: projects where at least half of the major facilities are used to at least 25 percent of its capacity
- *Unused*: projects that are unoccupied and have never been used
- *Mostly Unused*: projects where less than half of the major facilities are used to at least 25 percent of its capacity
- *Not Used as Intended*: projects where the facilities are used, but not to support women in the ANDSF

**Table 1 - ANDSF Women’s Facilities Projects and Status of Facility Use**

Contract or Task Order Number, Cost, and Location	Major Facilities Constructed	Status of Use	Usage
1. W912DQ-16-C-4013 \$5.3 Million Marshal Fahim National Defense University	Conference center, childcare center, and three fitness centers	An Afghan National Army facilities representative stated that the conference center is used for meetings, but we did not observe any use during our visit. One conference room had chairs covered in plastic, and other rooms had unused whiteboards and dust on the podiums. The childcare center was not being used, but enrollment of children was reported to be in process. Two of the three fitness centers were being used, but one fitness center that was in use did not have usable showers and toilets due to a lack of water. In May 2020, a Combined Security Transition Command–Afghanistan official stated the water issue had been resolved, and water was available at the fitness center.	Mostly Unused
2. W5J9JE-17-D-0007 18F0006 \$1.1 Million Afghan Air Force University	Barracks building that includes dormitory rooms, two classrooms, and one fitness center	The facilities have been furnished. Women in the Afghan Air Force were using some of the barracks rooms. However, during our site visit, we could not determine the number of rooms in use because some doors were locked. The classrooms and fitness center were being used.	Mostly Used as Intended
3. W5J9JE-16-C-0011 \$783,000 Gardez Regional Training Center (Renovation)	Renovation of barracks and childcare center, furniture and equipment, playground area, walkway	The facilities have never been used.	Unused

4. W5J9JE-15-C0030 \$1.4 Million Camp Shaheen (Long Term)	Two-story barracks and childcare center	Women may not work or reside at the compound at night. Women were only using the barracks during the day. The childcare center is currently underused; we only observed 12 children during our site visit. Camp officials stated that the underuse was due to a lack of staffing.	Mostly Unused
5. W5J9JE-15-C-0014 \$285,000 Camp Shaheen (Temporary)	Relocation of 11 buildings from Camp Spann to Camp Shaheen; chain link fence; and electrical, water, and sanitation distribution systems	Women used the temporary facilities until permanent facilities were completed in February 2017. During our site visit, we observed male Army officers were using the temporary facilities because women no longer need them.	Mostly Used as Intended
6. W5J9JE-16-C-0029 \$903,000 Kabul Border Force Headquarters Office	Billeting and childcare facility, furniture and equipment, site improvements, water system, electrical system, playground area	The building was being used, but male border force officers were using it as an administration office. Some rooms had mattresses on the floors, indicating use as billeting. The building was not being used to support women, and no childcare was taking place.	Not used as Intended
7. W5J9JE-15-C-0020 \$6.7 Million Jalalabad Regional Training Center	Nine buildings, including an administration building, two classroom buildings, three barracks, dining facility, childcare center, and medical clinic	Women have never occupied the compound. According to Afghan officials, the training center has not been used due to regional cultural hostility and an insecure environment regarding women training and serving in the police.	Unused
8. W5J9JE-15-P-0027 \$798,000 Jalalabad Regional Training Center	Two electrical generators to provide power to the women's compound at the Jalalabad Regional Training Center	The generators were delivered and installed. However, the generators were being used to support the male side of the training center because the women's compound at the training center has never been used.	Not Used as Intended
9. W5J9JE-16-C-0035 \$3.1 Million Herat Regional Training Center	Three-story multipurpose building, dining facility, outdoor playground, well house, pump house, and a wastewater treatment plant	Women have never used the training center due to a Ministry of Interior (MOI) official's decision to suspend training women police at the site. In addition, the training center lacked connection to a local electrical power source. However, ministry officials told us in December 2019 they have future plans to train women at the center.	Unused
10. W5J9JE-16-C-0033 \$3.3 Million Gardez Regional Training Center (new facility)	Barracks; childcare center; classroom building; dining facility; laundry facility; guard towers; furniture; electrical, water, and sanitation systems	Women have never used the training center. If the Afghan National Police decide to use the facilities to train women in the future, most of the Gardez facilities would need to be furnished and equipped.	Unused

11. W5J9JE-15-C-0025 \$3.1 Million Ministry of Interior Headquarters Compound	Barracks, childcare center, conference center, administration building, fitness center, latrine, laundry facility, perimeter wall	Women were using most of the compound's facilities. For example, 87 children were enrolled in the childcare center. Women were using about half of the barracks rooms, although some rooms did not have furniture. The laundry facility did not have operating machines and was being used as a nursing room. The MOI has not provided equipment for the fitness center, and, as a result, it was not being used.	Mostly Used as Intended
12. W5J9JE-16-C-0013 \$6.4 Million Kabul Police Academy	Fitness center, medical clinic, security office, dining facility, latrines, conference room, instructor offices, director's office, classrooms, barracks, computer rooms, laundry rooms	The facilities were unoccupied and have never been used. An Afghan National Police official stated it was not used because the MOI Directorate of Facilities had not transferred the facilities to the police academy. In June 2019, the ministry requested furniture, beds, and bedding for the barracks, and equipment for the classrooms and fitness center, but these items had not yet been provided. Further, the building was not connected to the academy's electricity and water systems.	Unused
13. W5J9JE-16-C-0034 \$3.9 Million Police District 09 Training Building, Kabul	Facility building and basement; site improvements; water, sanitation, and electrical systems; furniture and equipment	The facility building had been furnished and was usable. However, the facility has never been used because the site was not connected to the electrical grid, and generator fuel had not been procured. The Afghan National Police requested classroom projectors, computers, and bedding, but none of it had been delivered.	Unused
14. W5J9JE-16-C-0012 \$1.3 Million Police Town	Site grading and drainage, water wells, water system, elevated water storage tank, ground water storage tank, site electrical system, water booster pumps and well house building	Some facilities are used and provide water to support 100 staff at the MOI Operations and Maintenance Directorate. However, the facilities are not used to their fullest capacity because training buildings and dormitories at the Police Town are still under construction.	Mostly Unused
15. W5J9JE-16-C-0027 \$895,000 Panjshayr Police Headquarters	Two-story billeting and childcare facility; playground; water, sanitation, and electrical systems	Although we did not observe any women at the site, the police staff on site stated that the first floor childcare rooms were used as changing rooms by eight female police officers. The rooms were not equipped as childcare rooms, and no children were enrolled. The second floor was used by male police officers who were MOI auditors.	Not Used as Intended
16. W5J9JE-17-D-0004 0001 \$783,000 Kapisa Police Headquarters	Two-story barracks and childcare facility; water, sanitation, and electrical systems; furniture and equipment	The building was unused except for one room that female police use as an administrative office.	Mostly Unused

17. W5J9JE-16-C-0032 \$826,000 Pamir Police Headquarters	Two-story barracks and childcare center; furniture and equipment; playground; water, sanitation, and electricity systems	The Balkh Gender and Human Rights Department in Balkh Province, which is staffed by women, was using the building as its headquarters. There was no billeting or childcare at the site. The first floor was empty with no furniture or equipment. The second floor was used as administration offices.	Mostly Unused
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Source: SIGAR analysis of contract documents, site visits in December 2019 and January 2020, and two inspection reports issued from October 2018 to December 2019.

## APPENDIX IV - COMMENTS FROM THE OFFICE OF THE UNDER SECRETARY OF DEFENSE FOR POLICY

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INDO-PACIFIC  
SECURITY AFFAIRS

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE  
2700 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-2700

October 8, 2020

The Honorable John Sopko  
Special Inspector General for Afghanistan Reconstruction  
1550 Crystal Drive, 9<sup>th</sup> Floor  
Arlington, VA 22202

Dear Mr. Sopko:

Thank you for the opportunity to comment on the Special Inspector General for Afghanistan Reconstruction's (SIGAR) draft audit report "Women in the Afghan Security Forces: Better Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration." This letter and its enclosures comprise the Department of the Defense (DoD) response to the draft audit.

The financial support that the United States and other countries provide for women in the Afghanistan National Defense and Security Forces (ANDSF) is intended to send a strong message to Afghan women that that international community recognizes the importance and the value of their meaningful participation in the defense and security sectors. As we informed SIGAR at the beginning of the audit, the infrastructure projects intended to support women in the ANDSF represent a small part of the much larger effort to develop the ANDSF as a whole. Like other infrastructure projects, they were developed to meet Afghan requirements at specific times and locations, and did not have separate goals apart from the overall goals of developing ANDSF capability and capacity.

The draft report, however, proposes that DoD should determine how the construction of these facilities, which account for less than one percent of the annual Afghanistan Security Forces Fund (ASFF) appropriation, produces specific, measurable outcomes in terms of numbers of women recruited and retained. Although it is possible to focus on project execution and whether a particular project is currently being used as intended (as the Combined Security Transition Command-Afghanistan (CSTC-A) did in an internal analysis in 2019 that SIGAR cites in its report), there is no practical way to isolate the impact of an individual infrastructure project or projects on trends in recruitment and retention of women.

A variety of factors influence whether women are willing to enter and stay in the ANDSF. Facilities availability and other amenities may be one such factor, but the most important factors are intangible and immeasurable variables related to cultural and societal norms, such as a family's support or lack thereof for one of their daughters joining the Army or Police and threats against the family from Taliban that may influence decisions to leave the ANDSF. The women who choose to enter into and remain in the ANDSF display tremendous courage.



In addition, the projects discussed in the report do not represent the entirety of DoD support for women in the ANDSF, which itself is intertwined with similar efforts by other international donors. Given the impacts of these other simultaneous efforts, which are beyond DoD's ability to assess, it is not feasible to assess the impacts of only these DoD infrastructure projects on the recruitment and retention of women in the ANDSF. As discussed in the enclosure, however, overall, the number of women participating in the ANDSF is slowly increasing, with approximately 6,000 now serving in the Afghan National Army and Afghan National Police, roughly doubling over the last five years.

During the course of the audit, SIGAR inquired how the facilities discussed in the report will be assessed in accordance with the June 2019 United States Strategy on Women, Peace, and Security. As CSTC-A informed SIGAR, the facilities were implemented prior to the 2019 strategy, which is not specific to Afghanistan or these types of projects. CSTC-A stated that where applicable to infrastructure, it will apply the principles of the policy going forward. At this time, CSTC-A is not planning to initiate new infrastructure projects.

We appreciate your continued efforts to ensure the Department is a good steward of Federal resources as we implement the President's strategy for the region.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter V. ...".

for: Kenneth Handelman, SES  
Senior Advisor for Afghanistan

Enclosure:  
As stated

**SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION  
(SIGAR) DRAFT REPORT 134A  
“WOMEN IN THE AFGHAN SECURITY FORCES: BETTER PLANNING AND  
PROGRAM OVERSIGHT COULD HAVE HELPED DOD ENSURE FUNDS  
CONTRIBUTED TO RECRUITMENT, RETENTION, AND INTEGRATION”  
SEPTEMBER 2020**

**DEPARTMENT OF DEFENSE COMMENTS  
ON THE SIGAR RECOMMENDATIONS**

**Recommendation 1: That the CSTC-A Commander Coordinate with senior MOI and Ministry of Defense officials to finalize remediation plans that will ensure proper use or repurposing of existing unused or misused facilities identified in this report.**

**Response: Concur.** CSTC-A will execute remediation actions with both the Ministries of Defense and Interior for all ASFF-funded womens’ infrastructure projects.

**Recommendation 2: That the CSTC-A Commander develop a policy to incorporate the five lessons learned from CSTC-A’s 2019 internal review into the selection process for future facilities intended to support women in the ANDSF.**

**Response: Partially concur.** CSTC-A will develop a policy to incorporate the five lessons learned from the 2019 internal review; however, CSTC-A is not currently planning to initiate new infrastructure projects.

**Recommendation 3: That the Secretary of Defense determine whether the construction or renovation of facilities was successful in recruiting, retaining, and integrating women in the ANDSF, and report the results to Congress.**

**Response: Partially concur.** As discussed above, there is no practical way to isolate the effects of the projects discussed in the report from the effects of other donor-funded projects that are also intended to improve the recruitment, retention, and integration of women in the ANDSF.

DOD does, however, already fulfill Congressional reporting requirements tied to the requirement that DoD spend no less than \$10 million annually on women in the ANDSF. The statute that directs this spending enumerates the types of projects on which this funding can be spent. DoD addresses Congressional assessment requirements for the use of ASFF to promote the security of women and girls in Afghanistan in the semi-annual reports to Congress on “Enhancing Security and Stability in Afghanistan.” The June 2020 report includes seven pages addressing women in the ANDSF.

Among other updates on issues effecting women and girls in Afghanistan, the report notes that, “Women’s participation numbers in the ANDSF have continued to increase slightly in both ministries [the Ministries of Defense and Interior]. As of April 2020, the number of women in the ANA and the ANP was approximately 5,982.” In addition, “29 female cadets are attending the National Military Academy, 42 women are enrolled at the Afghan National Police Academy, 3 women are enrolled in the Master’s Degree Program at the ANP Staff College, and 15 are students at Kabul Medical University.”

Based on this recent reporting and our continuous reporting on these issues in our regular reports to Congress that fulfills statutory requirements, we request the recommendation be closed.

# APPENDIX V - COMMENTS FROM THE COMBINED SECURITY TRANSITION COMMAND–AFGHANISTAN

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CSTC-A

HEADQUARTERS RESOLUTE SUPPORT  
COMBINED SECURITY TRANSITION COMMAND-AFGHANISTAN  
KABUL, AFGHANISTAN  
APO, AE 09320

15 September 2020

## MEMORANDUM FOR

Special Inspector General for Afghanistan Reconstruction, 2530 Crystal Drive, Arlington, VA  
22202-3940

SUBJECT: Combined Security Transition Command–Afghanistan’s (CSTC-A) Response to SIGAR’s Draft Report “Women in the Afghan Security Forces: Better Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration” (Project No. SIGAR 134A)

1. The purpose of this memorandum is to provide the CSTC-A response to SIGAR’S Draft Report “Women in the Afghan Security Forces: Better Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration.”
2. CSTC-A appreciates SIGAR’s review, which compliments CSTC-A’s own study in 2019 and that which was included in the 1225 report to Congress.
3. CSTC-A concurs with Recommendations 1 and 2: *Coordinate with senior MOI and Ministry of Defense officials to finalize remediation plans that will ensure proper use or repurposing of existing unused or misused facilities identified in this report; and Develop a policy to incorporate the five lessons learned from CSTC-A’s 2019 internal review into the selection process for future facilities intended to support women in the ANDSF; respectively.*
4. CSTC-A will execute remediation actions with both the Ministries of Defense and Interior for all ASFF funded women’s infrastructure projects. CSTC-A concurs to develop a policy to incorporate the five lessons learned from CSTC-A’s 2019 internal review, however, CSTC-A does not currently plan to initiate any new infrastructure projects pending operational clarity beyond May 2021.
5. Point of contact is Mr. Matthew A. Norton, [matthew.a.norton18.civ@mail.mil](mailto:matthew.a.norton18.civ@mail.mil), DSN 318-449-4738.

  
MATTHEW S. BRESKO  
Colonel, USA  
CSTC-A, Director of Staff

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## APPENDIX VI - ACKNOWLEDGMENTS

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Christopher Borgeson, Senior Program Manager

William Shimp, Auditor-in-Charge

Wilhelmina Pierce, Professional Engineer

Tiffani Wallace, Senior Methodologist

This performance audit was conducted  
under project code SIGAR-134A.

## SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

## Obtaining Copies of SIGAR Reports and Testimonies

To obtain copies of SIGAR documents at no cost, go to SIGAR's Web site ([www.sigar.mil](http://www.sigar.mil)). SIGAR posts all publicly released reports, testimonies, and correspondence on its Web site.

## To Report Fraud, Waste, and Abuse in Afghanistan Reconstruction Programs

To help prevent fraud, waste, and abuse by reporting allegations of fraud, waste, abuse, mismanagement, and reprisal, contact SIGAR's hotline:

- Web: [www.sigar.mil/fraud](http://www.sigar.mil/fraud)
- Email: [sigar.pentagon.inv.mbx.hotline@mail.mil](mailto:sigar.pentagon.inv.mbx.hotline@mail.mil)
- Phone Afghanistan: +93 (0) 700-10-7300
- Phone DSN Afghanistan: 318-237-3912 ext. 7303
- Phone International: +1-866-329-8893
- Phone DSN International: 312-664-0378
- U.S. fax: +1-703-601-4065

## Public Affairs

Public Affairs Officer

- Phone: 703-545-5974
- Email: [sigar.pentagon.ccr.mbx.public-affairs@mail.mil](mailto:sigar.pentagon.ccr.mbx.public-affairs@mail.mil)
- Mail: SIGAR Public Affairs  
2530 Crystal Drive  
Arlington, VA 22202