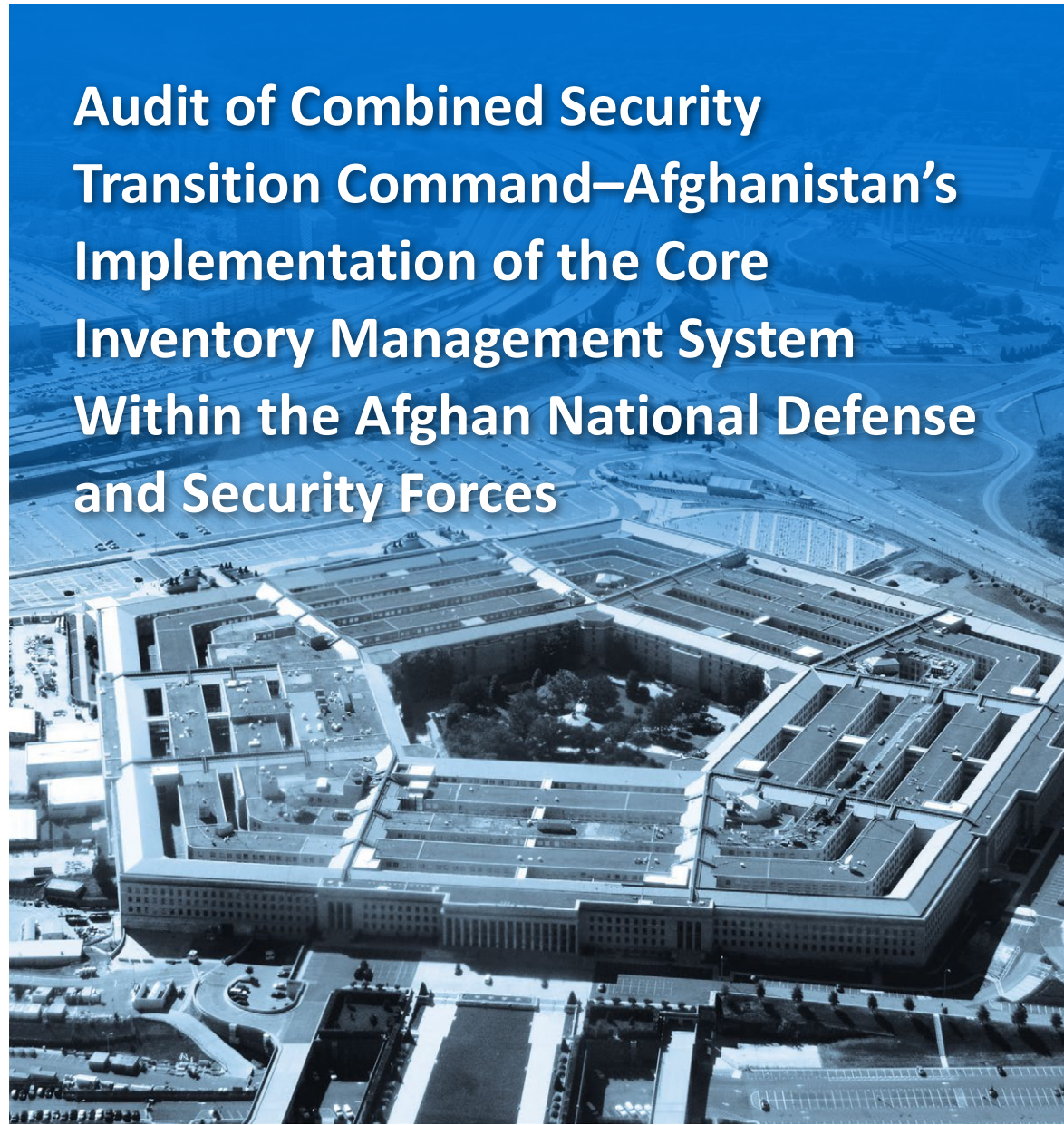




INSPECTOR GENERAL

U.S. Department of Defense

JULY 10, 2020



Audit of Combined Security Transition Command–Afghanistan’s Implementation of the Core Inventory Management System Within the Afghan National Defense and Security Forces

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE





Results in Brief

Audit of Combined Security Transition Command–Afghanistan's Implementation of the Core Inventory Management System Within the Afghan National Defense and Security Forces

July 10, 2020

Objective

The objective of this audit was to determine whether Combined Security Transition Command–Afghanistan's (CSTC-A) implementation of the Core Inventory Management System (CoreIMS) has improved weapon and vehicle accountability in Afghanistan since 2016. Our audit focused on Afghan National Defense and Security Forces (ANDSF) weapon and vehicle records maintained in CoreIMS from August 2016 through August 2019.

Background

The DoD provides equipment to the government of Afghanistan as part of the effort to develop the ANDSF into a force capable of independently providing security for the Afghan people. CoreIMS is intended to be used by the ANDSF to manage equipment provided by the DoD to support the Afghan government. CoreIMS seeks to provide the ANDSF with visibility, transparency, and accountability of DoD-provided equipment; warehouse inventory software to manage shipping, receiving, and inventory for warehouse operations; and an accounting of inventory along with automated management and visibility of materiel at national and regional facilities for logistics planners.

Finding

While CSTC-A's implementation of CoreIMS has improved the accountability of weapons and vehicles at the ANDSF's national warehouses, it has not led to full accountability at the ANDSF local sites. Specifically, in August 2016, CSTC-A implemented a process that captured the serial numbers and locations of more than 95 percent of weapons and vehicles provided to the ANDSF by the DoD between October 2016 and August 2019.

Finding (cont'd)

However, we also determined that the ANDSF did not use CoreIMS at 78 of its 191 (41 percent) local sites. The ANDSF did not use CoreIMS to account for weapons and vehicles held at all local sites because CSTC-A did not fully consider the level of difficulty the challenges of the operational environment would have on the implementation of CoreIMS. For example, CSTC-A expanded the intended use of CoreIMS in 2016 to be the ANDSF's primary system to account for weapons and vehicles despite the known challenges such as a lack of or limited Internet connectivity and electrical power at local sites.

As a result of the ANDSF's inability to consistently use CoreIMS at all ANDSF sites, CSTC-A will not be able to assist the ANDSF in identifying some instances of weapon and vehicle theft, help the ANDSF plan its future equipment requirements, and reduce duplicate issuance of weapons and vehicles. In addition, CSTC-A continues to expend resources on implementing CoreIMS without a strategy for sites that do not have the capability to implement CoreIMS. Therefore, the ANDSF will continue to rely on CSTC-A to train, advise, and assist the ANDSF in improving logistics capabilities.

Recommendations

We recommend that the CSTC-A Commander work with the ANDSF, as part of CSTC-A's train, advise, and assist mission, to develop a formal process and alternate mechanism to feed weapon and vehicle information from the local sites where CoreIMS cannot be used into CoreIMS at the regional depots, national warehouses, or local-level sites that do use CoreIMS. For example, on a monthly or quarterly basis, officials from local sites without CoreIMS should be required to bring hardcopy weapon and vehicle information to the closest local, regional, or national-level site with CoreIMS and input the information into CoreIMS.

The CSTC-A Commander should also conduct an assessment to determine the specific challenges that are preventing each of the 78 local sites from adopting CoreIMS, and identify specific resources needed to adopt CoreIMS at those local sites, before expending any further resources on enhancing CoreIMS.



Results in Brief

Audit of Combined Security Transition Command–Afghanistan's Implementation of the Core Inventory Management System Within the Afghan National Defense and Security Forces

Management Comments and Our Response

The CSTC-A Director of Staff, responding for the CSTC-A Commander, provided comments on the finding. Although not required to comment, the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia also provided comments on our finding and recommendations. A summary of these comments and our responses is located in the Finding section of the report.

The CSTC-A Director of Staff and the Deputy Assistant Secretary agreed with our recommendation to develop a formal process or alternate mechanism to feed weapon and vehicle information from local sites where CoreIMS cannot be used to regional depots, national warehouses, or local sites where CoreIMS is being used. The CSTC-A Director of Staff stated that Afghan National Army Decree 4.2 states how each lower level location is to submit its inventory to its parent organization, and that CSTC-A had incorporated those processes into its train, advise, and assist efforts. The Deputy Assistant Secretary stated that CSTC-A advisers were working with the ANDSF to establish processes to feed weapon and vehicle inventory information from local sites not using CoreIMS to the nearest local or regional site that does use CoreIMS.

The CSTC-A Director of Staff addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once CSTC-A provides us with Afghan National Army Decree 4.2 and we verify that it contains procedures for all ANDSF lower level locations to submit manual inventories to their parent organizations and once CSTC-A provides us with documentation demonstrating that the ANDSF and CSTC-A have developed and implemented a process for local sites that do not use CoreIMS.

The CSTC-A Director of Staff and the Deputy Assistant

Secretary partially agreed with the recommendation to determine the specific challenges that are preventing implementation of CoreIMS at 78 local sites. However, the Deputy Assistant Secretary did not agree that 78 sites is the number of sites at which CoreIMS should be deployed.

The Director of Staff stated that CSTC-A has begun site surveys to determine the feasibility of implementing CoreIMS at more local sites, and that CSTC-A would work with the ANDSF to determine which of the sites that do not use CoreIMS would be able to implement the system and that a training plan to reinforce manual property book procedures would be developed. The Deputy Assistant Secretary asserted that efforts to enhance CoreIMS should continue regardless of whether CoreIMS can be deployed at every ANDSF site.

The CSTC-A Director of Staff and the Deputy Assistant Secretary addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close this recommendation when CSTC-A provides us with documentation that it completed its site surveys and that the training plan on manual property book procedures has been developed and implemented at sites that are unable to use CoreIMS. We also agree that efforts to enhance CoreIMS, where feasible, should continue, but maintain that long-term investment into CoreIMS without developing methods to account for inventory at sites that cannot use CoreIMS could be an inefficient use of DoD resources.

Please see the Recommendations Table on the next page for the status of recommendations.

Recommendations Table

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Commander, Combined Security Transition Command–Afghanistan	None	1.a and 1.b	None

Note: The following categories are used to describe agency management’s comments to individual recommendations.

- **Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed** – OIG verified that the agreed upon corrective actions were implemented.





**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500**

July 10, 2020

**MEMORANDUM FOR COMMANDER, COMBINED SECURITY TRANSITION
COMMAND-AFGHANISTAN**

SUBJECT: Audit of Combined Security Transition Command-Afghanistan's Implementation of the Core Inventory Management System Within the Afghan National Defense and Security Forces (Report No. DODIG-2020-104)

This final report provides the results of the DoD Office of Inspector General's audit. We previously provided copies of the draft report and requested written comments on the recommendations. We considered management's comments on the draft report when preparing the final report. Those comments are included in the report.

This report contains recommendations that are resolved. The Commander of the Combined Security Transition Command-Afghanistan agreed to address all the recommendations presented in the report; therefore, we consider the recommendations resolved and open. As described in the Recommendations, Management Comments, and Our Response section of this report, we will close the recommendations when we receive adequate documentation showing that all agreed-upon actions to implement the recommendations are complete. Therefore, please provide us within 90 days your response concerning specific actions in process or completed on the recommendations. Send your responses to either followup@dodig.mil if unclassified or rfunet@dodig.smil.mil if classified SECRET.

If you have any questions, please contact me at [REDACTED].
We appreciate the cooperation and assistance received during the audit.

A handwritten signature in blue ink, reading "Richard B. Vasquez", is positioned above the printed name.

Richard B. Vasquez
Assistant Inspector General for Audit
Readiness and Global Operations

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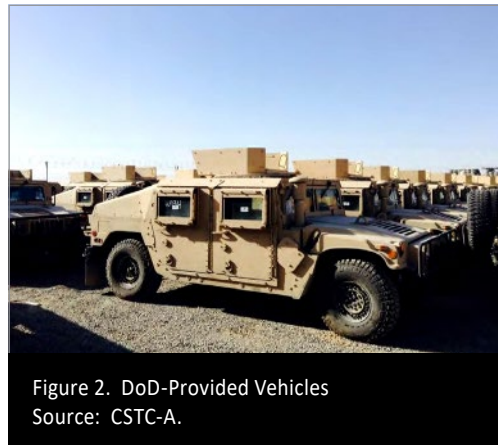
Introduction

Objective

The objective of this audit was to determine whether the DoD's implementation of the Core Inventory Management System (CoreIMS) has improved weapon and vehicle accountability in Afghanistan since 2016.¹ Our audit focused on weapon and vehicle records maintained in CoreIMS from August 2016 through August 2019.² See Appendix for a discussion of the scope and methodology and prior audit coverage.

Background

The DoD provides equipment to the Afghan government as part of the effort to develop the Afghan National Defense and Security Forces (ANDSF) into a force capable of independently providing security for the Afghan people.³ From August 2016 to August 2019, the Combined Security Transition Command–Afghanistan (CSTC-A) provided the ANDSF with 48,507 weapons and 4,202 Class VII vehicles, valued at \$57.7 million and \$817.9 million, respectively.⁴ The weapons included small arms, such as handguns, machine guns, and grenade launchers. The vehicles included light-tactical vehicles and medium-tactical vehicles. Figures 1 and 2 show examples of DoD-provided weapons and vehicles.



¹ The implementation of CoreIMS is part of CSTC-A's mission to train, advise, and assist the ANDSF toward self-sustainment. We defined accountability as maintaining accurate records throughout the life cycle of the property; specifically, from the time each weapon or vehicle enters the country through its assignment to individual ANDSF units.

² The data pull ranged from August 1, 2016, to August 18, 2019.

³ The ANDSF is comprised of the Afghan National Army, which is under the direction of the Ministry of Defense, and Afghan National Police, which is under the direction of the Ministry of Interior.

⁴ Class VII vehicles are major end items with high dollar values and critical importance to combat readiness, such as the High Mobility Multipurpose Wheeled Vehicle shown in Figure 2.

Core Inventory Management System

Since 2008, CSTC-A has used CoreIMS as the system of record to manage and track equipment, weapons, and vehicles provided to the Afghan government by the DoD. CoreIMS is an Internet-based, property accountability system placed into service through U.S.-funded contracts to track equipment, weapons, and vehicles across the ANDSF. The long-term intent of CoreIMS is to provide the ANDSF with a digital base for its logistics program to grow and mature as the security environment in Afghanistan stabilizes. Specifically, CoreIMS is intended to provide the ANDSF with:

- visibility, transparency, and accountability of DoD-provided equipment;
- warehouse inventory software to manage shipping, receiving, and inventory for warehouse operations; and
- an accounting of inventory along with automated management and visibility of materiel at national and regional facilities for logistics planners.

CoreIMS is available at each unit of the ANDSF, based on Internet connectivity and number of staff that have received training. The ANDSF could potentially use CoreIMS at 214 logistic sites if Internet connectivity is available. Table 1 shows the structure of the ANDSF’s organizations involved in the process to receive, account for, and distribute weapons and vehicles within the ANDSF.

Table 1. Structure and Number of ANDSF Weapon and Vehicle Storage Sites

Command Level	Afghan National Army	Afghan National Police
National Warehouses	National Warehouse (3)	National Warehouse (3)
	Shared National Warehouse (1)	
Regional Depots	Forward Supply Depots (6) Corps Support Battalion (1) Divisional Logistics Battalion (1)	Regional Logistics Centers (8)
Local Sites	Local Corps Locations (26)	Police Headquarters (165)

Note: The number of ANDSF sites was estimated based on information provided by CSTC-A officials during the audit.

Source: The DoD OIG.

Long-Standing Challenges to CoreIMS Implementation and Previously Reported Risks to Weapon and Vehicle Accountability

The DoD has identified long-standing issues that impede the ANDSF's use of information technology, such as CoreIMS. Specifically, semiannual reports released by CSTC-A since 2015 have identified challenges integrating CoreIMS at various levels of the ANDSF. CSTC-A identified challenges such as literacy of ANDSF personnel, inaccurate reporting of weapon and vehicle records, ANDSF personnel's reluctance to use the system and move away from paper records, training ANDSF officials to use CoreIMS, poor Internet connectivity and access to electrical power, corrupt ANDSF personnel, lack of interest or engagement by ANDSF senior leaders, and the security environment.⁵

Furthermore, the DoD Office of Inspector General (OIG) has issued several reports that identified various internal control weaknesses in accountability of weapons and vehicles transferred to the ANDSF. Specifically:

- A 2015 DoD OIG report stated that CSTC-A and the ANDSF did not have controls in place to effectively manage accountability of approximately 95,000 vehicles procured by the DoD for the ANDSF since 2005.⁶ The DoD OIG found that CSTC-A could not provide a list of vehicles transferred to the ANDSF, while the ANDSF could not fully account for vehicles it received from CSTC-A.
- A 2015 DoD OIG evaluation stated that CoreIMS was almost never used at the Afghan National Police national and regional logistics centers because of poor Internet connectivity.⁷ As a result, the Afghan National Police lacked capacity to capture and analyze consumption and demand data for supplies. During the evaluation, a Coalition official stated that a "lack of Internet connectivity was a 'showstopper' for CoreIMS."
- A 2014 DoD OIG evaluation stated that the infrastructure to support CoreIMS was not available to units Corps-level and below, including all units below the regional depots.⁸ As a result, the Afghan National Army was unable to establish effective asset visibility. The DoD OIG recommended that the Commander of the International Security Assistance Force assist the Afghan National Army to investigate possible options for reducing the reliance of CoreIMS on Internet access.

⁵ Department of Defense Report to Congress, "Enhancing Security and Stability in Afghanistan," June 2016.

⁶ Report No. DODIG-2015-107, "Challenges Exist for Asset Accountability and Maintenance and Sustainment of Vehicles in the Afghan National Security Forces," April 17, 2015.

⁷ Report No. DODIG-2015-067, "Assessment of U.S. and Coalition Efforts to Develop the Logistics and Maintenance Sustainment Capability of the Afghan National Police," January 30, 2015.

⁸ Report No. DODIG-2015-047, "Assessment of U.S. Government and Coalition Efforts to Develop the Logistics Sustainment Capability of the Afghan National Army," December 19, 2014.

Contracts Supporting CoreIMS

Between July 2016 and June 2019, the Army Contracting Command issued and administered five contracts for CoreIMS, totaling \$14.4 million.⁹

The five contracts included enhancements to CoreIMS, such as adding the Core Property Book Management (CorePBM) and Core Maintenance Military Management (CoreM3) modules.

- **CorePBM:** The ANDSF uses CorePBM at the ANDSF local sites to account for weapons and vehicles that the site has been issued. CorePBM requires the establishment of a 100-percent inventory baseline prior to use. CorePBM can pull information from CoreIMS to establish the inventory baseline and create a property book. CorePBM requires Internet connectivity for use.
- **CoreM3:** The ANDSF uses CoreM3 at the ANDSF maintenance facilities to track vehicle maintenance. CoreM3 relies on a valid property book in the CorePBM module prior to use.

In addition, the Army Contracting Command issued and administered a contract to train, advise, and assist the ANDSF in improving logistics capabilities, which included the ANDSF's use of CoreIMS and managing the life cycle of weapons and vehicles.

Roles and Responsibilities for Training, Advising, and Assisting the ANDSF

Office of the Under Secretary of Defense for Policy

The Office of the Under Secretary of Defense for Policy (USD[P]) is responsible for assisting and advising the Secretary of Defense and Deputy Secretary of Defense for the development of national security and defense policy. Within the USD(P), the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia oversees strategy development and U.S. defense policy in the U.S. Central Command's area of responsibility. The USD(P)'s oversight activities for Afghanistan include monitoring security cooperation, directing strategy development in Afghanistan, and overseeing programs such as CSTC-A's mission to train, advise, and assist the ANDSF.

⁹ The initial CoreIMS contract W56SGK-16-P-0052 was awarded July 5, 2016, and the period of performance was extended through July 22, 2019, with a contract value of \$222,253. The CorePBM contract W56SGK-16-C-0033 was awarded September 6, 2016, and the period of performance was extended through November 5, 2019, with a contract value of \$651,444. The CorePBM/CoreM3 module enhancements contract W15QKN-18-C-0022 was awarded December 18, 2017, and the period of performance was extended through September 17, 2018, at no additional cost to the Government, with a contract value of \$711,853. Contract W560MY-17-C-0007 for training the ANDSF on CoreIMS was awarded August 30, 2017, with a contract value of \$11,993,106. Lastly, contract W15QKN-19-D-0075 to further develop software enhancements to the pre-existing CoreIMS was awarded June 3, 2019 with a contract value of \$806,651.

Combined Security Transition Command–Afghanistan

CSTC-A is a multinational command in the North Atlantic Treaty Organization–Resolute Support mission commanded by a U.S. military officer. CSTC-A’s mission is to train, advise, and assist Afghan security institutions in developing the capacity to defend Afghanistan and protect its citizens in a sustainable manner. This mission includes overseeing training and advising the ANDSF on using CoreIMS. The efforts to train and advise the ANDSF that collectively cover all of Afghanistan are carried out by CSTC-A at the national level and by the Train Advise Assist Commands (TAACs) at the regional levels and below. Each TAAC trains, advises, and assists the local-level components of the ANDSF in their geographic or functional area. For example, TAAC-North trains, advises, and assists ANDSF components in Afghanistan’s northern region. CSTC-A is also responsible for accounting for weapons and vehicles before they are transferred to the ANDSF. After weapons and vehicles are transferred to the ANDSF, they become the property of the ANDSF, at which point CSTC-A’s role transitions to training, advising, and assisting the ANDSF on inventory management.

Accounting for Weapons and Vehicles in CoreIMS

In August 2016, CSTC-A implemented a process for entering weapon and vehicle data into CoreIMS at the ANDSF national warehouses. The process begins when U.S. weapons and vehicles arrive in Afghanistan and are transferred to the ANDSF. Upon transfer, CSTC-A officials are required to complete a physical inventory of weapons and vehicles using serial number verification. Weapon information is then input into CoreIMS by CSTC-A personnel, while vehicle information is input by U.S. Government contractors. When weapons and vehicles are shipped from the ANDSF national warehouses to the ANDSF regional depots, the weapons are put into an “In-Transit” status in CoreIMS. Once the weapons and vehicles physically arrive at the ANDSF regional depots, ANDSF officials inspect the equipment and accept the transfer of the weapons and vehicles in CoreIMS. After acceptance in CoreIMS, the records of the weapons and vehicles included in the transfer are listed in CoreIMS as being located at the ANDSF regional depots and available for use and further distribution to ANDSF local sites.

Review of Internal Controls

DoD Instruction 5010.40 requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended and to evaluate the effectiveness of the controls.¹⁰

We identified internal control weaknesses in the DoD's implementation of CoreIMS. CoreIMS was developed without fully considering the level of difficulty of the long-standing challenges, such as reliable power, Internet connectivity, and the ANDSF's reluctance to move away from paper records, would have on the implementation of the system. We will provide a copy of the final report to the senior official responsible for internal control in the USD(P).

¹⁰ DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013.

Finding

CoreIMS Improved Accountability of Weapons and Vehicles, but the ANDSF Did Not Use CoreIMS at All Logistics Sites

While CSTC-A's implementation of CoreIMS has improved the accountability of weapons and vehicles at the ANDSF's national warehouses, it has not led to full accountability at the ANDSF local sites. Specifically, in August 2016, CSTC-A implemented a process to capture weapon and vehicle information in CoreIMS for items arriving in Afghanistan, prior to transferring the items to the ANDSF national warehouses. CSTC-A entered information such as serial numbers and vehicle identification numbers in CoreIMS. Through this process, CSTC-A captured the serial numbers and locations of more than 95 percent of weapons and vehicles provided to the ANDSF by the DoD between October 2016 and August 2019. However, we determined that the ANDSF did not use CoreIMS at 78 of its 191 (41 percent) local sites. In addition, CSTC-A and USD(P) officials acknowledged there were gaps in the effective use of CoreIMS at the local level.

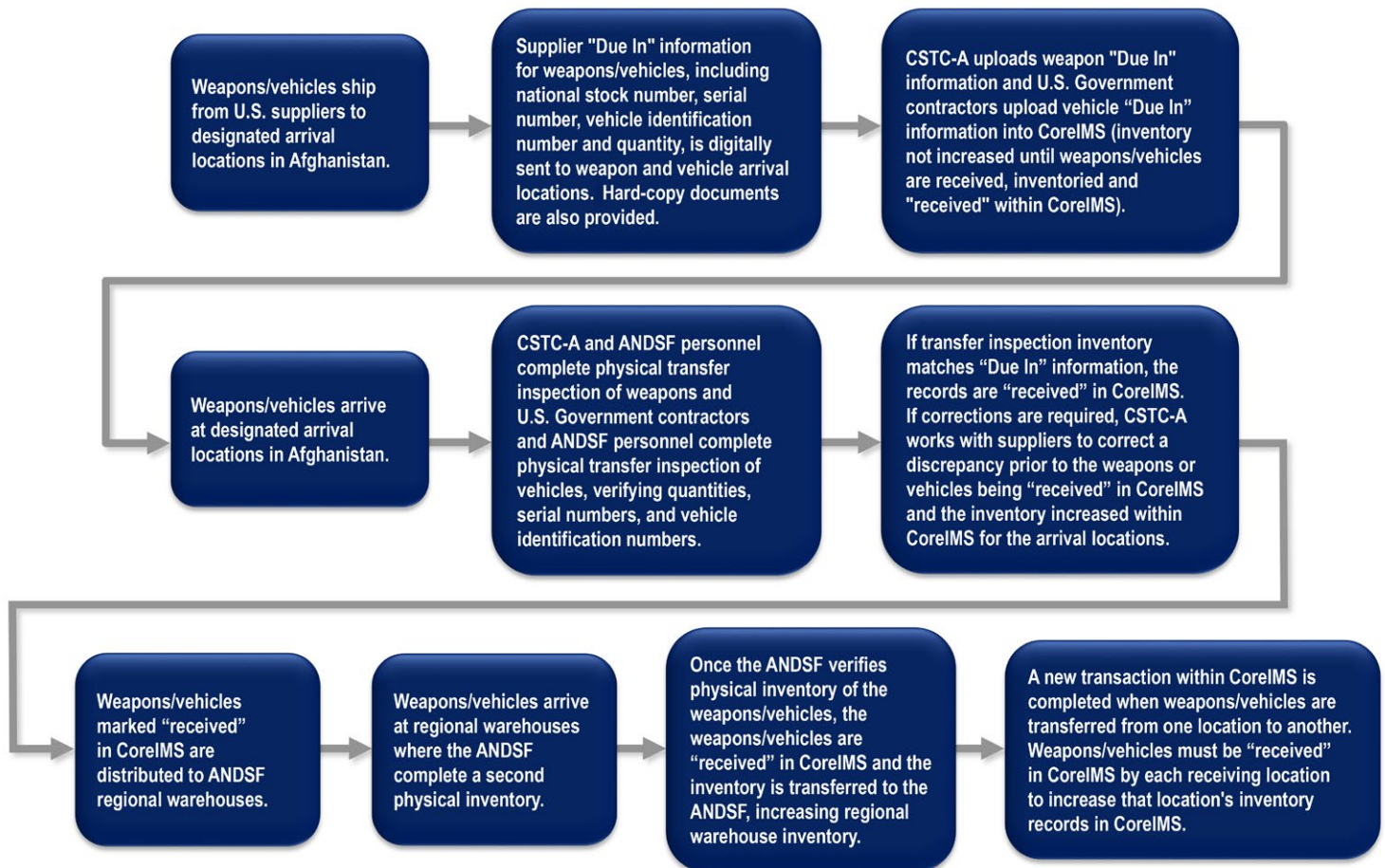
The ANDSF did not use CoreIMS to account for weapons and vehicles held at all local sites because CSTC-A did not fully consider the level of difficulty the challenges of the operational environment would have on the implementation of CoreIMS. For example, CoreIMS is an Internet-based inventory management system that CSTC-A intended for the ANDSF to use at the national warehouses. However, CSTC-A expanded the intended use of CoreIMS in 2016 to be the ANDSF's primary system to account for weapons and vehicles despite the known challenges, such as a lack of or limited Internet connectivity and electrical power.

As a result of the ANDSF's inability to consistently use CoreIMS at all ANDSF sites, CSTC-A will not be able to assist the ANDSF in identifying some instances of theft, help the ANDSF plan its future equipment requirements, and reduce duplicate issuance of weapons and vehicles. In addition, CSTC-A continues to expend resources on implementing CoreIMS without developing a strategy for sites that do not have the capability to implement CoreIMS. Therefore, the ANDSF will continue to rely on CSTC-A to train, advise, and assist the ANDSF in improving logistics capabilities.

CSTC-A's Implementation of CoreIMS Has Improved Accountability of Weapons and Vehicles

Since August 2016, CSTC-A's implementation of CoreIMS improved weapon and vehicle accountability at the national warehouse level of the ANDSF. CSTC-A developed and implemented a data-entry process for CSTC-A to enter initial weapon and vehicle data into CoreIMS at the national warehouses when weapons and vehicles arrived in Afghanistan. This data-entry process included the entering and verifying of national stock numbers, serial numbers, vehicle identification numbers, and quantities of weapons and vehicles given to the ANDSF. The data-entry process clearly defines the roles and responsibilities of CSTC-A and the ANDSF for entering and verifying ANDSF weapons and vehicles in CoreIMS. During the CSTC-A data-entry process, CSTC-A and U.S. Government contractors record inventories and receipt dates of weapons and vehicles that arrive at designated locations in Afghanistan. Figure 3 shows the CoreIMS data-entry process for establishing initial inventory accountability.

Figure 3. CoreIMS Data-Entry Process



Source: DoD OIG-generated based on information from CSTC-A.

As of August 18, 2019, CSTC-A had recorded 45,718 weapon and vehicle serial numbers in CoreIMS that had arrived in Afghanistan from October 2016 to August 2019.¹¹ Immediately after CSTC-A entered the serial numbers into CoreIMS, the ANDSF placed these weapons and vehicles in ANDSF national warehouses. We compared weapon and vehicle inventory data from CoreIMS to the Security Cooperation Information Portal (SCIP) to ensure data for U.S.-provided weapons and vehicles were reflected in both systems.¹² Our comparison showed that CSTC-A accurately recorded 41,711 out of 42,479 weapon serial numbers (98.2 percent) and 4,007 of 4,202 vehicle serial numbers (95.4 percent) in CoreIMS, using the data-entry process implemented in August 2016.

CSTC-A accurately recorded 98.2 percent of weapon serial numbers and 95.4 percent of vehicle serial numbers in CoreIMS, using the data-entry process implemented in August 2016.

We determined that 768 of the 42,479 (1.8 percent) weapons entered into SCIP, valued at \$3.7 million, were not reflected in CoreIMS. In addition, 195 of the 4,202 (4.6 percent) vehicles provided to the ANDSF, valued at \$39.5 million, were not reflected in CoreIMS. According to CSTC-A personnel, some of the 768 weapons and 195 vehicles were not reflected in CoreIMS because of data-entry errors; however, CSTC-A personnel could not explain why some weapons and vehicles were not in CoreIMS.¹³

The ANDSF Did Not Use CoreIMS at All Local-Level Sites

According to CSTC-A officials, the ANDSF was able to use CoreIMS at all national warehouses and regional depots as of August 2019. However, the ANDSF did not fully implement CoreIMS at its local-level sites. Specifically, even though CoreIMS

However, the ANDSF did not fully implement CoreIMS at its local-level sites.

was available, the ANDSF did not use CoreIMS at 78 of 191 (41 percent) local sites. Consequently, after CSTC-A and the ANDSF transferred weapons and vehicles

from the regional depots to the local sites, the ANDSF could not use the CorePBM module of CoreIMS to maintain visibility of the weapons and vehicles at the 78 local sites, and instead had to rely on paper records.

¹¹ The data pull ranged from August 1, 2016, to August 18, 2019. However, there were no weapon or vehicle records present in CoreIMS before October 10, 2016. Therefore, our analysis includes inventory records for weapons and vehicles maintained in CoreIMS from October 2016 through August 2019. See Appendix A for detailed scope and methodology.

¹² SCIP is maintained by the Defense Security Cooperation Agency and is updated daily with weapons and vehicles supplied to the ANDSF.

¹³ U.S. Government Accountability Office, GAO-02-447G, "Executive Guide: Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property," March 2002. The Government Accountability Office best practices guide for inventory management states that inventory accuracy goals should be set at 95 percent or higher. The data for weapons and vehicles in CoreIMS met this standard of inventory accuracy between October 2016 and August 2019.

Furthermore, according to USD(P) and CSTC-A officials, there were gaps in the effective use of CoreIMS at the local level. We were unable to confirm USD(P) and CSTC-A's conclusions related to the inaccuracy of the weapon and vehicle accountability records. Specifically, we requested to visit local-level sites to validate the information within CoreIMS and determine the degree to which the records were unreliable; however, due to U.S. Forces-Afghanistan guidance and heightened security posture, we were unable to conduct accountability testing at local sites.

In addition, CSTC-A's ability to travel to ANSDF local sites was limited due to the security environment. Overall, CSTC-A had identified Internet connectivity and a lack of trained ANSDF personnel as the two main challenges to adopting CoreIMS at the majority of the local sites. Not being able to visit local-level sites limited CSTC-A's ability to specifically identify the issues at each of the 78 local sites that did not use CoreIMS.

CSTC-A Expanded CoreIMS Beyond Its Intended Purpose Without Full Consideration of Long-Standing Network Challenges

CSTC-A did not fully consider the level of difficulty the challenges of the operational environment would have on the implementation of CoreIMS. Specifically, CoreIMS is an Internet-based property inventory system that relies on Internet connectivity and electricity to function. Since June 2015, CSTC-A has reported that a lack of reliable Internet and electrical connectivity throughout Afghanistan impacted the ANSDF's ability to use electronic systems, such as CoreIMS, across all local-level logistics sites. Even after nearly 20 years of U.S. investment in Afghanistan's infrastructure, the country continues to struggle with reliable Internet connectivity and electricity.

In addition, CSTC-A originally intended for the ANSDF to use CoreIMS at its national warehouses and did not intend for the ANSDF to use the system at all its logistics sites. According to USD(P) officials, CoreIMS was a rudimentary system that was later enhanced, but was never intended to be used in its current capacity as the main system for the ANSDF to track weapons and vehicles. Specifically, CSTC-A deployed CoreIMS in 2008 as an inventory management system, intended for use at the national warehouse level. According to USD(P) officials, a 2014 Army-led assessment team found that CoreIMS implementation faced challenges such as illiteracy among ANSDF personnel, Internet connectivity, and computer coding issues. The assessment team concluded that a different commercial-off-the-shelf system would be better suited for tracking weapons and vehicles transferred to the

ANDSF. According to a USD(P) official, the Assistant Secretary of Defense for Logistics determined that starting over with an entirely new system—while likely to be more robust and have more functionality—would require years of effort to implement and potentially be unnecessarily complex relative to the capacity of the Ministries of Defense and Interior to provide sufficient numbers of trained personnel. In 2016, CSTC-A further expanded CoreIMS capabilities to track weapon and vehicle movement from national warehouses to regional depots, but the expansion was not intended to allow the ANDSF to track weapon and vehicle transfers to local end-users.

The DoD continues to fund enhancements to CoreIMS even though reliable electrical power and Internet connectivity are needed to fully operate the system at all ANDSF sites. For example, in 2016, CSTC-A acquired the CorePBM module to allow the ANDSF to track assets down

The DoD continues to fund enhancements to CoreIMS even though reliable electrical power and Internet connectivity are needed to fully operate the system.

to the local sites, with integration at all levels dependent on suitable electrical power, Internet connectivity, and security sufficient to allow for adequate training on using the system. Furthermore, in 2016, CSTC-A acquired the CoreM3 module, which similarly requires both Internet connectivity and electricity to function, to provide the ANDSF visibility and accountability for all repair parts and maintenance operations. Therefore, CSTC-A has expended approximately \$2.2 million on CoreIMS enhancements, despite their awareness that many ANDSF sites do not have the Internet connectivity required to use CoreIMS.

CSTC-A officials have stated that setting expansion priorities for ANDSF sites to receive CoreIMS and ensuring those facilities have all the necessary infrastructure and equipment was the Afghan government's responsibility. However, CSTC-A officials stated that accountability for weapons and vehicles was a priority for their train, advise, and assist efforts and that they would focus on optimizing those efforts in the area of logistics stewardship and accountability. To improve stewardship and accountability, CSTC-A officials said they would continue to focus their efforts on training, advising, and assisting the ANDSF on CoreIMS. However, continuing to train, advise, and assist the ANDSF on the use of CoreIMS may incrementally help with weapon and vehicle accountability in the short term, but it is not a long-term solution to CoreIMS implementation issues that the ANDSF faces. For example, continuing to focus on training, advising, and assisting the ANDSF without a strategy to help the ANDSF expand its use of CoreIMS will not address the 78 weapon and vehicle storage sites that do not use CoreIMS.

Unless the security environment and the availability of Internet and electricity in Afghanistan improves, complete use of CoreIMS is not possible at every level within the ANDSF. According to CSTC-A officials, the long-term intent of CoreIMS is to provide the ANDSF with a digital data base for its logistics program to grow and mature as the security environment in Afghanistan stabilizes. Accountability of weapons and equipment is listed as one of the top 10 challenges in CSTC-A's assessment framework for evaluating the ANDSF's progress toward self-sustainment.¹⁴ Therefore, as part of its train, advise, and assist mission, CSTC-A should continue to work closely with the ANDSF to increase its use of CoreIMS. Until full implementation is possible, CSTC-A should advise the ANDSF on developing a formal process and alternate mechanisms to feed weapon and vehicle information from the local sites where CoreIMS cannot be used into CoreIMS at the national warehouses, regional depots, or local sites that do use CoreIMS. For example, on a monthly or quarterly basis, the ANDSF could require officials from local sites without CoreIMS to bring hardcopy weapon and vehicle inventory information to the closest local site or regional-level site with CoreIMS and input the information into CoreIMS. This alternate mechanism should be based on operational realities for weapon and vehicle accountability. In addition, CSTC-A should also conduct an assessment to determine the specific challenges that are preventing each of the 78 local sites from adopting CoreIMS and identify specific resources needed to adopt CoreIMS at those local sites before expending further resources on enhancing CoreIMS.

The ANDSF's Inconsistent Use of CoreIMS Impedes the ANDSF's Ability to Become Fully Self-Sustaining

As a result of the ANDSF's inability to consistently use CoreIMS at all ANDSF sites, CSTC-A is limited in its ability to assist the ANDSF in identifying possible instances of weapon and vehicle theft, helping the ANDSF plan its future equipment requirements, and reducing duplicate issuance of weapons and vehicles. Furthermore, CSTC-A continues to expend resources on CoreIMS, but has not worked with the ANDSF to develop an alternate method to fully account for weapons and vehicles at the local sites, given the operational challenges such as Internet access and availability of electricity. Therefore, the ANDSF will continue to rely on CSTC-A to train, advise, and assist the ANDSF in improving logistics capabilities.

¹⁴ Lead Inspector General for Operation Freedom's Sentinel, "Quarterly Report to the United States Congress," April 1, 2019, through June 30, 2019.

Management Comments on the Report and Our Response

Combined Security Transition Command–Afghanistan Comments

The CSTC-A Director of Staff, responding for the CSTC-A Commander, provided comments to address statements within the report. The Director of Staff stated that the estimated number of 214 potential ANDSF sites referenced in the report is overstated because CSTC-A never intended to establish CoreIMS, or the enhanced modules, at all these sites. The Director of Staff stated that CSTC-A regrets any confusion or misunderstanding in the information provided. The Director of Staff stated that in the report, our conclusion that CoreIMS was developed without considering long-standing challenges, such as Internet connectivity, contradicted our finding outlined in this report and previous DoD OIG recommendations on connectivity, which CSTC-A implemented and the DoD OIG closed.¹⁵ The Director of Staff also stated that the finding of greater than 95 percent of CoreIMS records being accurate indicates strong internal controls.

Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia Comments

Although not required to comment, the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia provided comments on our finding. The Deputy Assistant Secretary stated that the Department agreed with most of the findings; however, the Deputy Assistant Secretary stated that there were two parts of the findings for which the DoD believes some additional context should be provided. First, the Deputy Assistant Secretary stated that the report finds that “CSTC-A expanded the intended use of CoreIMS in 2016 to be the ANDSF’s primary system to account for weapons and vehicles despite the known challenges such as a lack of or limited Internet connectivity and electrical power.” The Deputy Assistant Secretary stated that CSTC-A considered these challenges and asserted that CoreIMS development should continue despite the connectivity challenges. The Deputy Assistant Secretary stated that the DoD believes that, working with the Afghan Ministries of Defense and Interior, it can address the connectivity challenges and CoreIMS development simultaneously.

Second, the Deputy Assistant Secretary stated that the report finds that the ANDSF’s lack of full use of CoreIMS impedes the ANDSF’s ability to become “self-sustaining.” The Deputy Assistant Secretary stated that the DoD believes that this finding overstates the importance of logistic automation to the ability of the ANDSF to be autonomous from external forms of support. The Deputy

¹⁵ Report No. DODIG-2015-067, “Assessment of U.S. and Coalition Efforts to Develop the Logistics and Maintenance Sustainment Capability of the Afghan National Police,” 30 January 2015.

Assistant Secretary stated that even if CoreIMS provided 100-percent on-demand asset visibility at all echelons to any user, the Afghan Ministries of Defense and Interior would still require external assistance to do a range of other logistics functions. The Deputy Assistant Secretary stated that, for the ANDSF to be truly “self-sustaining,” the Afghan Ministries of Defense and of Interior would have to use domestic budget revenues to fund their requirements. The Deputy Assistant Secretary stated that given Afghanistan’s limited ability to generate budget revenues; the Afghan Ministries of Defense and Interior would likely remain reliant on international funding for many years, even if security conditions significantly improve.

Our Consolidated Response to the Combined Security Transition Command-Afghanistan and the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia Comments

We acknowledge that our estimation of ANDSF sites may be overstated; however, we derived our estimate from documentation provided by CSTC-A during the course of the audit. Specifically, CSTC-A provided responses to three separate requests for information that included totals for national, regional, and local sites, which we combined to develop our estimate. To ensure the accuracy of our report, after receiving comments on the discussion draft of this report, we requested that CSTC-A review our methodology for accuracy and provide support if it disagreed with our calculation of the number of ANDSF sites. However, CSTC-A did not respond with documentation clarifying the number of sites. Without additional documentation from CSTC-A to validate a revised number of ANDSF sites, we did not change the estimated number of ANDSF sites in the report.

The review of internal controls in the report identifies issues in the DoD’s implementation of CoreIMS; specifically, that CSTC-A did not fully consider the operating environment when implementing and funding enhancements to CoreIMS which does not apply to the ANDSF’s operation of CoreIMS. Therefore, we modified the internal controls section of the report to state that we identified internal control weaknesses in the DoD’s implementation of CoreIMS. The CSTC-A Director of Staff stated that in the report our assertion that CoreIMS was developed without considering long-standing challenges such as Internet connectivity contradicted the current findings and earlier DoD OIG recommendations, which were implemented and closed. On January 30, 2015, the DoD OIG issued final report DODIG-2015-067.¹⁶ In the report, the DoD OIG recommended that the Deputy Chief of Staff Support for Resolute Support assist the Afghan Ministry of Interior to issue a requirement that the Afghan National Police use CoreIMS for warehouse inventory management, as Internet connectivity issues

¹⁶ DoDIG-2015-067, “Assessment of U.S. and Coalition Efforts to Develop the Logistics and Maintenance Sustainment Capability of the Afghan National Police,” January 30, 2015.

were resolved. CSTC-A did implement the recommendation in DODIG-2015-067 and has worked with the ANDSF to implement CoreIMS as internet connectivity issues improved. However, during the course of the audit, we determined that Internet connectivity issues had not been resolved at all local sites. CSTC-A had not implemented a workaround for sites that did not have Internet capability and added Internet-dependent enhancements to CoreIMS.

While we agree with the Deputy Assistant Secretary that CSTC-A took into account the challenges of a lack of reliable Internet and electricity when expanding the use of CoreIMS, we believe that these challenges were more difficult than CSTC-A may have originally determined. The continued long-term investment into CoreIMS without developing methods to account for inventory at sites that cannot use CoreIMS could be an inefficient use of DoD resources. Additionally, we agree that the ANDSF will still require external assistance even if CoreIMS provides 100-percent asset visibility. However, we believe that having 100-percent asset visibility is a significant aspect of the ANDSF being able to achieve self-sustainment.

Recommendations, Management Comments, and Our Response

Recommendation 1

We recommend that the Commander, Combined Security Transition Command-Afghanistan work with the Afghan National Defense and Security Forces as part of its train, advise, and assist mission to:

- a. Develop a process and alternate mechanism to feed weapon and vehicle information from the local sites where CoreIMS cannot be used into CoreIMS at the national warehouses, regional depots, and local sites that do use CoreIMS. For example, on a monthly or quarterly basis, officials from local sites without CoreIMS should be required to bring hardcopy weapon and vehicle information to the closest national warehouses, regional depots, and local sites with CoreIMS and input the information into CoreIMS. This alternate mechanism should be based on operational realities affecting weapon and vehicle accountability.**

Combined Security Transition Command-Afghanistan Director of Staff Comments

The CSTC-A Director of Staff, responding for the CSTC-A Commander, agreed with the recommendation, stating that any efforts to improve the visibility and accountability of weapons and vehicles must include manual accountability policies. The Director of Staff also stated that Afghan National Army Decree 4.2

is a preexisting policy that explains how each lower level location submits its inventory to its parent organization and that CSTC-A has incorporated those processes into its train, advise, and assist efforts. The Director of Staff further stated that once the inventories from the lower level's locations reach a level that uses CorePBM, the property book officer at that location inputs the lower level's inventory into CorePBM.

Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia Comments

Although not required to comment, the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia agreed with the recommendation, stating that the Afghan Ministries of Defense and Interior have relevant policies and processes in place. The Deputy Assistant Secretary stated that Afghan National Army Decree 4.2 explains how units at each level of the organization submit their inventory to their parent organization. The Deputy Assistant Secretary also stated that CSTC-A advisers are working with the ANDSF to establish processes to feed hard copy weapon and vehicle inventory information from local sites that do not use CoreIMS to the nearest local or regional site that does use CoreIMS. The Deputy Assistant Secretary further stated that once the information has reached a site that uses CoreIMS, it would then be input into CoreIMS.

Our Response

Comments from the Director of Staff addressed the specifics of the recommendation; therefore, the recommendation is resolved but remains open. We will close the recommendation when CSTC-A provides us with the Afghan National Army Decree 4.2 and we verify that it contains procedures for all lower level ANDSF locations not using CoreIMS to submit manual inventories to their parent organization, and for the parent organization to input such inventories into CoreIMS, if available. Furthermore, we will close the recommendation when CSTC-A provides us with documentation demonstrating that its advisers have developed and implemented processes to feed hard copy weapon and vehicle inventory information from local sites that do not use CoreIMS to the nearest local, regional, or national level site that does use CoreIMS.

- b. Conduct an assessment to determine the specific challenges that are preventing each of the 78 local sites from adopting CoreIMS, and identify specific resources needed to adopt CoreIMS at those local sites, before expending any further resources on enhancing CoreIMS.**

Combined Security Transition Command-Afghanistan Director of Staff Comments

The CSTC-A Director of Staff partially agreed with the recommendation, stating that prior improvements to Internet connectivity have already been made to local sites adopting CoreIMS. The Director of Staff also stated that the number of local sites that did not use CoreIMS was overstated in this report, but did not state or provide a revised number. The Director of Staff further stated that CSTC-A has commenced site surveys to determine the feasibility of implementing CoreIMS at more local sites.

Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia Comments

Although not required to comment, the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia provided comments on the recommendation. The Deputy Assistant Secretary stated that CSTC-A will work with the Ministry of Defense and Ministry of Interior to determine which of the sites that do not have CoreIMS access would realistically be able to automate and which would be unlikely to automate. However, the Deputy Assistant Secretary did not agree that 78 sites is the number of sites at which CoreIMS should be deployed, as noted by CSTC-A. The Deputy Assistant Secretary also stated that specific resources would need to be identified to adopt CoreIMS at those local sites at which deploying CoreIMS will be feasible. He stated that CSTC-A would develop a training plan to reinforce manual property book procedures at sites that are determined by the survey to not be able to implement CoreIMS and asserted that efforts to enhance CoreIMS should continue regardless. Finally, the Deputy Assistant Secretary stated that the limitations of deploying CoreIMS at every node and every unit of the entire ANDSF should not constrain efforts to continue to improve it where feasible.

Our Response

Comments from the Director of Staff addressed the specifics of the recommendation; therefore, the recommendation is resolved but remains open. We will close this recommendation when CSTC-A provides us with documentation that shows that the surveys conducted at local sites addressed the feasibility of adopting CoreIMS at local sites where CoreIMS is not currently being used and that a training plan on manual property book procedures has been developed and implemented at those sites.

We acknowledge that the number of sites that could use CoreIMS may be overstated and request CSTC-A provide results of the site surveys identifying which of the sites that do not have CoreIMS access would realistically be able to automate and which will be unlikely to automate. We acknowledge that efforts to enhance CoreIMS where feasible should continue. However, the continued long-term investment into CoreIMS without developing methods to account for inventory at sites that cannot use CoreIMS could be an inefficient use of DoD resources.

Appendix

Scope and Methodology

We conducted this performance audit from June 2019 through 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

The scope of our audit was defined by the activities conducted and progress made to date by the DoD related to CoreIMS. This progress included newly implemented processes and actions taken to address previously identified recommendations. We reviewed past audits and DoD reports on CoreIMS to understand previously identified issues and the system itself, including its challenges. We requested data maintained in CoreIMS from August 2016 to August 2019. However, CSTC-A was only able to give us data from Oct 10, 2016 to Aug 18, 2019, because there were no weapon or vehicle records present in CoreIMS before Oct 10, 2016.

We conducted interviews and meetings with relevant personnel from:

- Office of the Under Secretary of Defense for Policy
- Combined Security Transition Command–Afghanistan
- Army Contracting Command–Afghanistan
- Army Contracting Command–New Jersey
- Defense Security Cooperation Agency
- Contracted companies

We performed site visits at Bagram Airfield, Afghanistan. Due to security conditions, the audit team could not travel to various locations in Afghanistan to perform testing of weapons and vehicles provided to the ANDSF. However, the audit team observed the process for receiving and entering ammunition into CoreIMS at Hamid Karzai International Airport. According to CSTC-A personnel, weapons and vehicles were received and entered into CoreIMS using the same process as for ammunition.

We reviewed established standard operating procedures to identify the process for entering weapon and vehicle data into CoreIMS. We reviewed contracts, performance work statements, statements of work, and other related contract documents to identify contractor requirements.

We analyzed inventory records for 42,479 weapons and 4,202 vehicles maintained in CoreIMS from October 2016 through August 2019 to determine if improvements were made in establishing initial accountability. Based on CSTC-A's 2016 process change for entering initial accountability information into CoreIMS, our audit was scoped to analyze CoreIMS weapon and vehicle data from October 2016 through August 2019. Specifically, we reviewed weapon and vehicle data in CoreIMS by comparing CoreIMS data to data from the software system the United States uses to account for weapons and vehicles that were transferred to the ANDSF. This software system, SCIP, is maintained by the Defense Security Cooperation Agency and is updated daily with weapons and vehicles supplied to the ANDSF.

For our analysis, the vehicle data we included consisted of tactical style vehicles such as light-tactical vehicles and medium-tactical vehicles. We also selected small arms type weapons, such as handguns, machine guns, and grenade launchers. We used SCIP data for both weapons and vehicles to determine the types (national stock number), serial numbers, or vehicle identification numbers provided to the ANDSF from October 2016 through August 2019. We then performed a comparison to test if serial numbers identified within SCIP existed within CoreIMS data. We could not perform book-to-floor or floor-to-book physical testing of weapons and vehicles due to security threats at warehouse locations. The analysis between SCIP and CoreIMS data was completed to test if CSTC-A's 2016 process implementation for entering weapon and vehicle initial accountability data into CoreIMS had reduced the number of weapons and vehicles that were not being tracked in CoreIMS between October 2016 and August 2019.

Use of Computer-Processed Data

We used computer-processed data from SCIP and CoreIMS to perform this audit. Specifically, we used data from SCIP provided by the Defense Security Cooperation Agency to compare with information from CoreIMS provided by CSTC-A to identify weapon and vehicle data and identify any data not captured in CoreIMS. We reviewed data from August 2016 through August 2019. We found the data provided to be sufficiently reliable to answer the objective of this audit.

Use of Technical Assistance

We obtained assistance from the DoD OIG Quantitative Methods Division to set up and run queries identifying the weapon and vehicle universe within CoreIMS using Microsoft Access. In addition, the Quantitative Methods Division analyst also assisted us in matching national stock numbers from SCIP to national stock numbers in CoreIMS and inputting price information for CoreIMS national stock numbers into SCIP.

Prior Coverage

During the last 5 years, the Government Accountability Office (GAO), the DoD OIG, and the Special Inspector General for Afghanistan Reconstruction (SIGAR) issued six reports discussing weapons and vehicle accountability in Afghanistan.

Unrestricted GAO reports can be accessed at <http://www.gao.gov>. Unrestricted

DoD OIG reports can be accessed at <http://www.dodig.mil/reports.html/>.

Unrestricted SIGAR reports can be accessed at <https://www.sigar.mil>.

GAO

Report No. GAO-19-116, “Some Improvements Reported in Afghan Forces’ Capabilities, but Actions Needed to Enhance DOD Oversight of U.S.-Purchased Equipment,” October 2018

The report addressed what has been reported about the ANDSF capabilities, its capability gaps, and the extent the DoD has information regarding the ANDSF’s ability to operate and maintain U.S.-purchased equipment. The GAO noted that while the DoD was conducting assessments, the assessments did not accurately evaluate the tactical abilities of the ANDSF, such as the capacity to operate and maintain equipment. Over time, the ANDSF improved its capabilities, but still relied on Coalition Forces and contractors to fill critical capability gaps, such as those in vehicle maintenance.

DoD OIG

Report No. DODIG-2015-067, “Assessment of U.S. and Coalition Efforts to Develop the Logistics and Maintenance Sustainment Capability of the Afghan National Police,” January 30, 2015

The report addressed the planning and execution of the Afghan National Police logistics, supply, and maintenance systems developed and implemented by U.S. and coalition forces in Afghanistan. Specifically, the assessment evaluated whether U.S. and coalition goals, objectives, plans, guidance, and resources were sufficient to develop, manage, and transition logistics, supply and maintenance systems to the Afghan National Police in 2014. The report also assessed the U.S. and Coalition plans for transitioning ANP logistics and maintenance processes, and if plans and resources would effectively support Afghan National Police logistics, supply, and maintenance systems’ sustainment and continued development beyond 2014.

Report No. DODIG-2015-107, “Challenges Exist for Asset Accountability and Maintenance and Sustainment of Vehicles Within the Afghan National Security Forces,” April 17, 2015

The report addressed whether CSTC-A and the Government of the Islamic Republic of Afghanistan’s Ministries of Defense and Interior had controls in place to manage asset accountability for vehicles. The DoD OIG determined that the ANDSF could not forecast maintenance and replacement requirements or identify vehicles that were not mission-capable. The ANDSF had to rely extensively on contractors to maintain vehicles because the ANDSF lacked a system to track supplies necessary to perform maintenance.

Report No. DODIG-2015-047, “Assessment of U.S. Government and Coalition Efforts to Develop the Logistics Sustainment Capability of the Afghan National Army,” December 19, 2014

The report addressed the progress of the U.S. and Coalition Forces efforts to train, advise, and assist in the development of the enduring logistics sustainment capability for the Afghan National Army. Specifically, the report addressed the planning and execution of the logistical process developed and implemented by the U.S. and Coalition Forces in Afghanistan for the Afghan National Army. The DoD OIG found outdated and incomplete logistics policy and guidance; an underdeveloped capability to forecast and generate logistical requirements; low retention of trained mechanics; contracting expertise; partial decentralized logistics training; and inefficient use of information management systems.

SIGAR

Report No. SIGAR-19-39-LL, “Divided Responsibilities: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan,” June 2019

The report addressed the security sector assistance (SSA) mission where U.S. and international entities were responsible for the reconstruction of Afghanistan. The report examines each of the core functions of the SSA mission in Afghanistan: field advising, ministerial advising, equipping the force, U.S.-based training, and coordination with NATO. SIGAR found that the U.S.-procured equipment for the ANDSF either disregarded Afghan-identified requirements, did not meet operational needs, or resulted in excess equipment.

Report No. SIGAR-14-84-AR, "Afghan National Security Forces: Actions Needed to Improve Weapons Accountability," July 2014

The report addressed the procedures used to account for weapons before and after DoD title transfers to the ANDSF occurred. SIGAR also examined the extent that the number of weapons provided by the DoD and Coalition partners reflected the current ANDSF requirements and changes in personnel levels. SIGAR concluded that CoreIMS, the information system that tracks the receipt of weapons, was inaccurate and incomplete due to the ANDSF's manual process of tracking weapons.

Management Comments

Combined Security Transition Command–Afghanistan



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HEADQUARTERS RESOLUTE SUPPORT
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CSTC-A

27 May 2020

MEMORANDUM THRU

United States Forces – Afghanistan DCDR-S, APO AE 09356
United States Central Command (CCIG), MacDill Air Force Base, FL 33621

FOR Department of Defense Inspector General, 4800 Mark Center Drive,
Alexandria, VA 22350-1500

SUBJECT: Response to Draft Report of DoD Audit of Combined Security Transition Command – Afghanistan's (CSTC-A) Implementation of the Core Inventory Management System (CoreIMS) (Project No. D2019-D000RJ-0175.000)

1. The purpose of this memorandum is to provide the Combined Security Transition Command – Afghanistan (CSTC-A) response to the Department of Defense Inspector General (DoDIG) draft report for the *"Audit of Combined Security Transition Command – Afghanistan's Implementation of the Core Inventory Management System."* In addition to responses for each recommendation, CSTC-A provides the following comments to provide clarity to statements provided within the report.

a. CSTC-A appreciates the positive results that DoDIG determined after its comparison between the DoD database Security Cooperation Information Portal (SCIP) and weapon and vehicle records maintained in CoreIMS from August 2016 through August 2019. The findings (weapons at 98.2 percent and vehicles at 95.4 percent) validate CSTC-A train, advise, assist (TAA) efforts working with the Ministries. CSTC-A believes the continued implementation of CoreIMS enhancements, Core Property Book Management (CorePBM) and Core Maintenance Military Management (CoreM3) modules will augment this visibility and result in a viable Afghan National Defense and Security Forces (ANDSF) that are effective, affordable, and sustainable.

b. The Core Inventory Management System (CoreIMS) is an electronic inventory management system intended for use by the ANDSF, primarily comprised of the Afghan National Army (ANA) and the Afghan National Police (ANP) under the directions of the respective Ministries of Defense and Interior. The intent of the base system (CoreIMS), which was the system in operation during the DoDIG review and the subject of this audit, has always been to manage ANDSF materiel inventory at the warehouse level and enhance asset visibility and tracking at the national level. Once warehouses issue stocks, in this case weapons and vehicles to the lower echelons, then these activities ensure the accountability of the item using established manual ANA and ANP

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Combined Security Transition Command–Afghanistan (cont'd)

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CSTC-A

SUBJECT: Response to Draft Report of DoD Audit of Combined Security Transition Command – Afghanistan's (CSTC-A) Implementation of the Core Inventory Management System (CoreIMS) (Project No. D2019-D000RJ-0175.000)

accountability policies.¹ Currently, CSTC-A's ongoing efforts have incorporated these policies into their TAA efforts.

c. CSTC-A continues to enhance CoreIMS with the CorePBM module, which augments and automates the property books at the higher echelons. CSTC-A previously deployed CorePBM at the highest level (i.e., Corps/Division) and current deployment is underway at the Brigade and Provincial levels.

d. The estimated number of 214 potential ANDSF sites referenced in the report is overstated; CSTC-A never intended to establish CoreIMS, or the enhanced modules, at all these sites. CSTC-A regrets any confusion or misunderstanding in the information provided.

e. DoDIG stated in the report, "CoreIMS was developed without considering long-standing challenges such as...Internet connectivity." This description seems to contradict current findings and earlier DoDIG recommendations on connectivity, which CSTC-A implemented and DoDIG approved closure after achievement of improvements.²

f. Regarding DoDIG's review of internal controls, CSTC-A wanted to highlight that the internal controls guidance, DoD Instruction 5010.40, is required of DoD organizations and does not apply to Afghanistan. However, the finding of greater than 95 percent of Afghan CoreIMS records indicate strong internal controls.

g. Additionally, CSTC-A identified typographical errors that might hinder overall understanding within the report. For example, Figure 3, "CoreIMS Data–Entry Process," was not the corrected chart submitted by CSTC-A, "in-transient" should be "in-transit," and "gape" should be "gap."

2. Recommendation 1a: CSTC-A concurs and provides the following details.

Recommendation 1a: DoDIG recommends that the CSTC-A Commander work with the ANDSF, as part of its train, advise, and assist mission, to provide guidance on developing a formal process and alternate mechanism to feed weapon and vehicle information from the local sites where CoreIMS cannot be used into CoreIMS at the regional depots and national warehouses. For example, on a monthly or quarterly basis, officials from local sites without CoreIMS should be required to bring hardcopy weapon and vehicle information to the closest local site or regional-level site with CoreIMS and

¹ Ministry of Defense ANA Decree 4.2, "Materiel Accountability Policy and Procedures," undated, and Ministry of Defense ANP logistics policy, "Process for the Management of Logistics," dated 6 January 2009.

² Report no. DODIG-2015-067, "Assessment of U.S. and Coalition Efforts to Develop the Logistics and Maintenance Sustainment Capability of the Afghan National Police," 30 January 2015.

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Combined Security Transition Command–Afghanistan (cont'd)

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CSTC-A

SUBJECT: Response to Draft Report of DoD Audit of Combined Security Transition Command – Afghanistan's (CSTC-A) Implementation of the Core Inventory Management System (CoreIMS) (Project No. D2019-D000RJ-0175.000)

input the information into CoreIMS. This alternate mechanism should be based on operational realities for weapon and vehicle accountability.

a. CSTC-A appreciates the hard work of the DoDIG audit team and concurs that any efforts to improve the visibility and accountability of assets, for example weapons and vehicles, must include manual accountability policies to inventory these items.

b. As explained in paragraph 1b above, ANDSF policy already exists and CSTC-A incorporates these processes into its TAA efforts; ANA Decree 4.2 explains how each lower level submits their inventory to their parent organization. Once the inventories reach a level with an active Property Book Officer (PBO) that utilizes CorePBM, then the PBO inputs the inventories into the system.

3. Recommendation 1b: CSTC-A partially concurs and provides the following details:

Recommendation 1b: DoDIG recommends that the CSTC-A Commander should also provide guidance on determining the specific challenges that are preventing each of the 78 local sites from adopting CoreIMS, and identifying specific resources needed to adopt CoreIMS at those local sites, before expending any further resources on enhancing CoreIMS.

a. CSTC-A appreciates the hard work of the DoDIG audit team and concurs that resource requirements determination is required when deploying any system. In addition, CSTC-A has already made prior improvements to internet connectivity, as explained in paragraph 1e above.

b. With the overstated number of local sites, the recommendation as written will be difficult to answer. However, CSTC-A has already commenced site surveys to determine feasibility and is certain the primary intent of this recommendation will be achieved.

4. Point of contact is [REDACTED]

LETCHER.KENNETH
.WAYNE [REDACTED]

KENNETH W. LETCHER
Colonel, USA
CSTC-A, Director of Staff

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3

Office of the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia



INDO-PACIFIC
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JUN 02 2020

██████████
Acting Inspector General for the Department of Defense
4800 Mark Center Drive
Alexandria, VA 22350-1500

Dear ██████████

Thank you for the opportunity to comment on the Department of Defense Inspector General (DoDIG) audit report, “Audit of Combined Security Transition Command-Afghanistan’s (CSTC-A’s) Implementation of the Core Inventory Management System (CoreIMS).” Enclosure 1 is the Department’s response to the report’s recommendations.

I want to thank the members of your team who worked on this audit for their collaboration and for incorporating some of our comments and feedback into the draft. As the attached CSTC-A response at Enclosure 2 notes, we particularly appreciate the DoDIG’s validation that the vast majority of items procured with the Afghanistan Security Forces Fund (ASFF) appropriation were entered into CoreIMS—the warehousing inventory tracking system of record for the Afghan Ministries of Defense (MoD) and Interior (MoI)—prior to transfer to their national warehouses.

DoD views continued development of CoreIMS as central to efforts to improve accountability for equipment and supplies funded by the ASFF appropriation. DoD has reported regularly to Congress in recent years on both the progress and the challenges of implementing CoreIMS, including limits on internet connectivity, inconsistent use of CoreIMS at lower echelons of the Afghan National Defense and Security Forces (ANDSF), and the requirement to continue to train Afghan personnel to achieve fluency in using Core-IMS. Most of the findings of the audit are, therefore, not surprising, and DoD agrees with them.

There are, however, two findings for which DoD believes some additional context should be provided. First, the report finds that: “CSTC-A expanded the intended use of CoreIMS in 2016 to be the ANDSF’s primary system to account for weapons and vehicles despite the known challenges such as a lack of or limited Internet connectivity and electrical power.” CSTC-A took these challenges into account. We assert that CoreIMS development should continue despite the connectivity challenges; DoD believes that, working with the MoD and MoI, we can address both. CSTC-A’s response provides additional context.

Second, the report finds that the ANDSF’s lack of full use of CoreIMS impedes the ANDSF’s ability to become “self-sustaining.” DoD believes that this finding overstates the importance of logistic automation to the ability of ANDSF to be autonomous from external forms of support. Even if CoreIMS provided 100 percent on-demand asset visibility at all



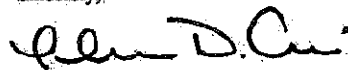
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echelons to any user, the MoD and MoI would still require external assistance to do a range of other logistics functions, such as ordering from the DoD supply system or managing the life cycles of weapon systems. Most importantly, for the ANDSF to be truly "self-sustaining," the MoD and MoI would have to fund their requirements using domestic budget revenues. Given Afghanistan's limited ability to generate budget revenues, however, the MoD and MoI will likely remain reliant on international funding for many years, even if security conditions significantly improve.

The fielding of CoreIMS has evolved and its employment has improved markedly over the years. Although there is still work to be done to improve the ANDSF's equipment accountability, particularly at local levels, we will continue to work with CSTC-A and our Afghan partners to automate and implement CoreIMS at local sites, where feasible.

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,



Thomas D. Croci
Deputy Assistant Secretary of Defense for
Afghanistan, Pakistan, and Central Asia

Office of the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia (cont'd)

**Department of Defense Comments on the Department of Defense Inspector General
(DoDIG) Report “Audit of Combined Security Transition Command-Afghanistan’s
Implementation of the Core Inventory Management System”
Project No. D2019-D000RJ-0175.000**

DoD submits the following response to DoDIG’s recommendations.

DoDIG recommends that the Commander of Combined Security Transition Command–Afghanistan work with the Afghan National Defense and Security Forces as part of its train, advise, and assist mission to provide guidance on:

Recommendation 1a: *Developing a process and alternate mechanism to feed weapon and vehicle information from the local sites where CoreIMS cannot be used into CoreIMS at the regional depots and national warehouses. For example, on a monthly or quarterly basis, officials from local sites without CoreIMS should be required to bring hardcopy weapon and vehicle information to the closest local site or regional-level site with CoreIMS and input the information into CoreIMS. This alternate mechanism should be based on operational realities for weapon and vehicle accountability.*

DoD response: Concur.

DoD appreciates the hard work of the DoDIG audit team and concurs that any efforts to improve the visibility and accountability of assets such as weapons, vehicles, and supplies, must include manual accountability policies to inventory these items. The Ministries of Defense (MoD) and Interior (MoI) have promulgated relevant policy and processes; CSTC-A incorporates them into its capacity building efforts. ANA Decree 4.2 explains how units at each level of the organization submit their inventory to their parent organization. Once these submissions reach a level in the organization with an active Property Book Officer (PBO) who utilizes CorePBM, the PBO inputs the inventories into CoreIMS.

In addition, CSTC-A advisors are working with MoD and MoI to create processes and alternate mechanisms to feed weapon and vehicle information from local sites to regional and national warehouses. This process requires ANDSF personnel to bring hard-copy weapon and vehicle information to the closest local site or regional-level site with CoreIMS and input the information into CoreIMS.

Recommendation 1b: *Determining the specific challenges that are preventing each of the 78 local sites from adopting CoreIMS, and identifying specific resources needed to adopt CoreIMS at those local sites, before expending any further resources on enhancing CoreIMS.*

DoD response: Partially Concur.

Since initial use of CoreIMS by CSTC-A staff as a desktop computer stand-alone software program a decade ago, use of Core-IMS has evolved significantly, but it was not planned or designed to be incorporated at all local sites in Afghanistan. Instead, efforts have focused on developing it for use to account for inventory at national and regional logistic facilities while continually looking for ways to improve CoreIMS functionality and usability. This approach,

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coupled with persistent efforts year after year by CSTC-A to reinforce with Afghan partners the importance of accountability, has resulted in an inventory information system that Afghan logistic leaders have increasingly relied upon.

CSTC-A will work with the MoD and MoI to determine which of the sites that do not have Core-IMS access would realistically be able to automate and which will be unlikely to automate, but does not agree that 78 sites is the number of sites at which Core-IMS should be deployed, as noted in CSTC-A's enclosed response. Specific resources will need to be identified to adopt CoreIMS at those local sites at which deploying Core-IMS will be feasible. For the rest, a training plan will be developed to reinforce manual property book procedures at those sites. Efforts to enhance Core-IMS should continue regardless; the limitations of deploying CoreIMS at every node and every unit of the entire ANDSF should not constrain efforts to continue to improve it where feasible.

Acronyms and Abbreviations

ANDSF	Afghan National Defense and Security Forces
CoreIMS	Core Inventory Management System
CoreM3	Core Maintenance Military Management
CorePBM	Core Property Book Management
CSTC-A	Combined Security Transition Command–Afghanistan
GAO	Government Accountability Office
USD(P)	Office of the Under Secretary of Defense for Policy
SCIP	Security Cooperation Information Portal
SIGAR	Special Inspector General for Afghanistan Reconstruction
TAAC	Train Advise Assist Commands



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