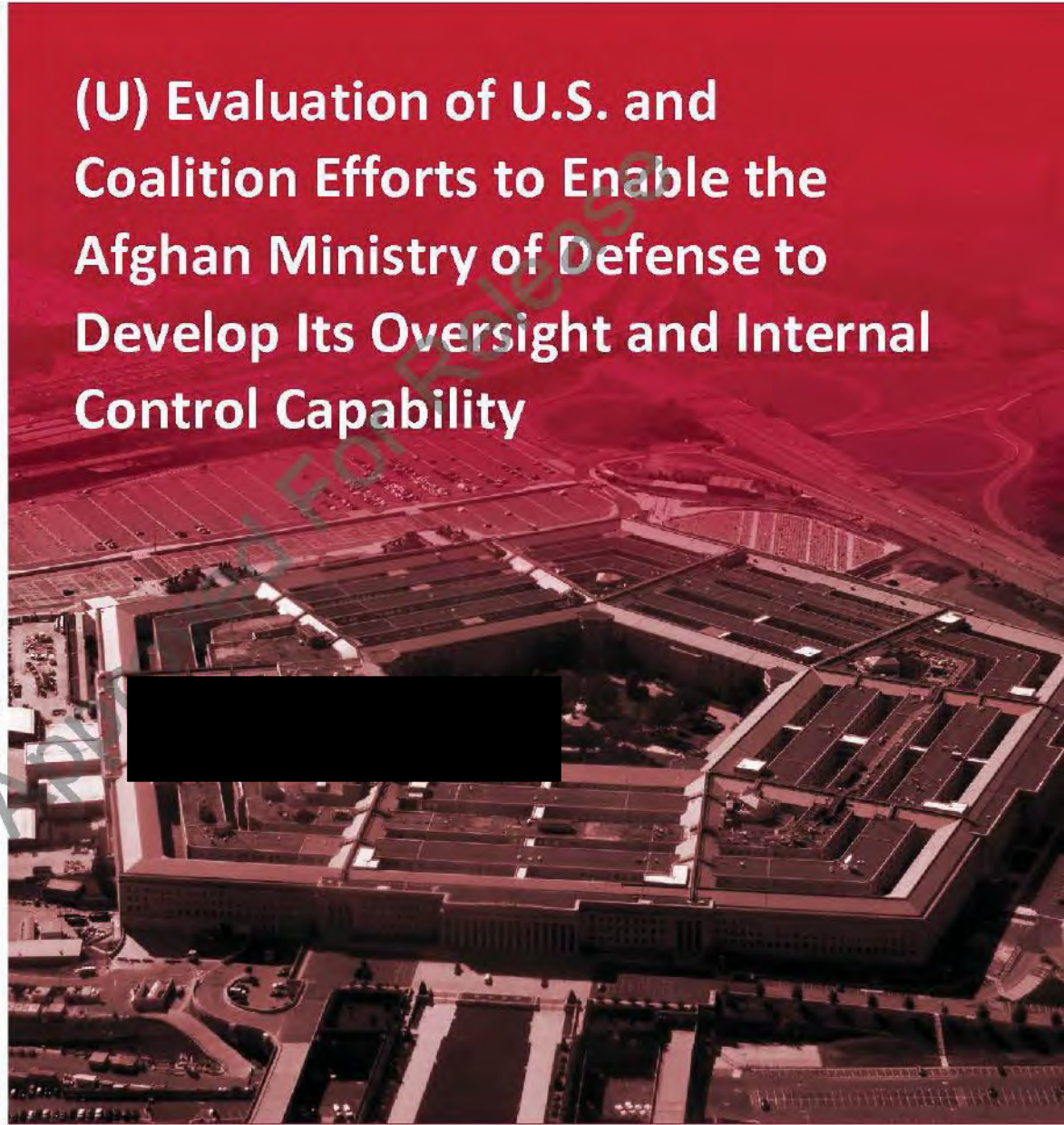




INSPECTOR GENERAL

U.S. Department of Defense

August 4, 2017



(U) Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop Its Oversight and Internal Control Capability

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(U) Results in Brief

(U) Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop its Oversight and Internal Control Capability

August 4, 2017

(U) Objective

(U) Our objective was to determine whether U.S. Government and Coalition train, advise, and assist efforts will enable the Afghan Ministry of Defense (MoD) and subordinate organizations to develop a Transparency, Accountability, and Oversight (TAO) capability.

(U) Background

(U) The Resolute Support Command developed the Ministerial Internal Control Program (MICP) and Organizational Inspection Program (OIP) with the intent to ensure Ministry of Defense TAO capability. The MICP consists of identifying and mapping critical financial and nonfinancial processes from top to bottom, evaluating key risks to the achievement of critical processes, and developing internal controls to mitigate those risks. The OIP complements the MICP through inspection oversight that includes reviewing and assessing internal controls designed to assure to the MoD leadership that critical processes are in place and working efficiently and effectively. The Resolute Support Command developed a Ministerial Development Plan, which addresses actions and milestones for MICP and OIP to mature the MoD's Transparency, Accountability, and Oversight capability.

(U) Overall Evaluation

(U) We determined that MoD Directors' and Resolute Support advisors' lack of program emphasis, along with an insufficient level of training for those advising the MoD Directors, delayed progress toward building the internal-controls capability of the MoD and its subordinate commands. Resolute Support advisors need to place more emphasis on the MICP advisory efforts at the MoD and its subordinate commands to meet the TAO essential function milestones.

(U) We also determined that the Resolute Support train, advise, and assist efforts to help the MoD develop its OIPs have led to a capable oversight capacity, but further development is needed in inspection planning, executing, and reporting. Resolute Support advisors need to focus development in these specific areas.

(U) Findings

(U) This report contains five findings:

(U) A. Senior U.S. and Coalition advisors and program managers working with the MoD in Afghanistan have recognized and endorsed the need for more efficient methods to manage information and processes. MoD leaders, working with U.S. and Coalition Advisors and program managers, have started to implement several information-management systems designed to provide system-wide checks and balances to improve MoD transparency, accountability, and oversight of funding, personnel, and equipment.

(U) B. More than a year after the MoD issued a policy requiring the development of a Ministerial Internal Control Program, none of the Ministerial Directorates had submitted complete MICP plans that the General Staff Inspector General (IG) could endorse and send to the Minister of Defense for final approval. This occurred because MoD Directors did not uniformly emphasize the development of MICP plans, and subordinate commanders did not know of their responsibilities to develop plans to implement the MICP. The Resolute Support Essential Function 2 office has primary staff responsibility for development of the MoD Transparency, Accountability, and Oversight capability.



(U) Results in Brief

(U) Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop its Oversight and Internal Control Capability

(U) Findings (cont'd)

(U) However, Coalition advisors outside of the Essential Function 2 office did not receive MICP training or stated that the training they did receive was insufficient to enable them to train, advise, and assist their counterparts in MICP development. As a result, implementation of the MICP has been delayed and hinders the MoD Directorates and GS organizations in preventing fraud and misuse in the consumption of key resources, money, equipment, and personnel.

(U) C. The MoD has an IG with oversight authority, but the office of the IG has weaknesses in inspection preparation and in the quality of inspection reports. This occurred because the MoD IG did not adhere to their established inspection standards for report writing, development of recommendations, and follow-up on those recommendations. Furthermore, we found a significant shortage of U.S. and Coalition advisors to train, advise, and assist IGs at the Army Corps and major logistics Commands. Because of the weaknesses in report writing, development of recommendations, and follow-up, MoD senior leaders and commanders lacked actionable information for directing the corrective actions necessary to improve the efficiency and effectiveness of their operations.

(U) D. Some Afghan National Army (ANA) Commanders imposed limitations on their IGs' conduct of inspections. These commander-imposed limitations, along with confusion on the part of ANA Staff Judge Advocates and IGs about their roles and responsibilities, limited the ability of those IGs to combat corruption.

(U) E. The number of U.S. and Coalition personnel assigned to the Resolute Support Directorate of National Logistics was insufficient to train, advise, and assist Afghan National Defense and Security Forces national-logistics institutions to develop the transparency, accountability, and oversight capability at the assigned Directorate of National Logistics locations.

(U) Recommendations

(U) We recommend that the Commander, Resolute Support, in coordination with the Commanding General, Combined Security Transition Command - Afghanistan, advise the Minister of Defense and Afghan National Army Chief of the General Staff to emphasize the importance of the implementation plans for the Ministerial Internal Control Program and to ensure timely development of these plans (Recommendation B.1).

(U) We recommend that the Commander, Resolute Support, in coordination with the Deputy Advisor to the Ministry of Defense, advise the Minister of Defense and the Afghan National Army Chief of the General Staff to update their policies and procedures to ensure that the reports by Afghan National Army Corps Inspectors General about alleged corruption are processed in accordance with Afghan law (Recommendation D.3).

(U) We recommend that the Commander, Resolute Support, in coordination with the Chief of Staff, Resolute Support, and Deputy Advisor to the Ministry of Defense:

- Advise the Minister of Defense and Afghan National Army Chief of the General Staff to require Inspectors General to adhere to established Ministry of Defense investigation and inspection standards (Recommendation C.1.a).
- Assist the Minister of Defense to clarify and update policy to eliminate commander-imposed limitations on Inspectors General and clarify roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel (Recommendation D.1.a).



(U) Results in Brief

(U) Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop its Oversight and Internal Control Capability

(U) Recommendations (cont'd)

(U) We recommend that the Chief of Staff, Resolute Support, in coordination with the Deputy Advisor to the Ministry of Defense, review and update Essential Function coordination processes to ensure that all Essential Function organizations train, advise, and assist the development of implementation plans for the Ministerial Internal Control Program as a synchronized and integrated effort at the Ministry of Defense, Afghan National Army Corps, and subordinate commands (Recommendation B.2).

(U) We recommend that the Chief of Staff, Resolute Support, in coordination with the Commanding General, Combined Security Transition Command – Afghanistan, review the capacity of the Resolute Support Defense National Logistics Directorate to train, advise, and assist the transparency, accountability, and oversight effort at Ministry of Defense national-level logistic institutions to ensure that current Resolute Support advisory staffing at the National Logistics Directorate is sufficient to support development of internal controls (Recommendation E).

(U) We recommend that the Resolute Support Deputy Advisor to the Ministry of Defense, in coordination with the Deputy Chief of Staff for Security Assistance, Resolute Support, and Commanders of the Train, Advise, and Assist Commands, ensure the assignment of enough U.S. and Coalition IG advisors with the experience and training to train, advise, and assist Ministry of Defense Inspectors General to perform to the required inspection standards for Ministry of Defense Inspectors General (Recommendation C.2).

(U) We recommend that the Resolute Support Deputy Advisor to the Ministry of Defense advise the Minister of Defense, in coordination with the Army Chief of the General Staff, to define clear roles and responsibilities of Corps-level Inspectors General, legal staff, and G2 personnel related to combating corruption (Recommendation D.2).

(U) We recommend that the Director, Essential Function 2, in coordination with the Chief of Staff, Resolute Support, and Deputy Advisor to the Ministry of Defense update the Ministerial Internal Control Program advisory training to ensure that U.S. and Coalition advisors for the Ministry of Defense, Afghan National Army Corps, and subordinate commands can train, advise, and assist in the development and implementation of the Ministerial Internal Control Program (Recommendation B.3).

(U) We recommend that the Commanders of the Train, Advise, and Assist Commands:

- Advise Afghan National Army and Afghan Air Force Commanders to support and require their Inspectors General to adhere to established Ministry of Defense Inspector General investigation and inspections standards (Recommendation C.1.b).
- Advise Corps Commanders to take action to eliminate obstacles to the ability of Corps Inspectors General to combat corruption (Recommendation D.1.b).

(U) Management Comments and Our Response

(U) The Chief of Staff, Deputy Chief of Staff for Security Assistance/Combined Security Transition Command – Afghanistan, responding for management, agreed or partially agreed with our recommendations. Specifically, management agreed to take the following actions:



(U) Results in Brief

(U) Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop its Oversight and Internal Control Capability

(U) Comments (cont'd)

- (U) The Resolute Support Deputy Chief of Staff, Security Assistance/Combined Security Transition Command – Afghanistan agreed to meet with the Minister of Defense and the Chief of General Staff to reemphasize the importance of full implementation of the Ministerial Internal Control Program to include implementation plans, timely completion of annual Statements of Assurance, and the potential enforcement of a penalty which could result in withholding of up to \$500,000 of funding from the MoD per quarter for non-compliance (Recommendation B.1).
- (U) The Chief of Staff, Resolute Support stated that he has reviewed and updated Essential Function coordination processes to ensure that implementation of the Ministerial Internal Control Program is a synchronized and integrated effort between the Ministry of Defense, Afghan National Army Corps, and subordinate commands. Additionally, Resolute Support issued a Fragmentary Order to all Essential Functions directing all Essential Functions advisors to assist their Afghan partners with mapping of high-risk processes for their functional areas, identifying controls, and implementing those controls (Recommendation B.2).
- (U) The Director, Essential Function 2 agreed to update advisor training on Ministerial Internal Control Program and to train advisors prior to their arrival in country to address the training gap (Recommendation B.3).
- (U) The Commander, Resolute Support agreed to advise the Minister of Defense and Afghan National Army Chief of the General Staff to require Inspectors General to adhere to established Ministry of Defense investigation and inspections standards (Recommendation C.1.a).
- (U) Commanders of the Train, Advise, and Assist Commands will advise Afghan National Army and Afghan Air Force Commanders to support their Inspectors General and require them to adhere to established Ministry of Defense Inspector General investigation and inspections standards (Recommendation C.1.b).
- (U) The Resolute Support Deputy Advisor to the Ministry of Defense; the Deputy Chief of Staff for Security Assistance, Resolute Support; and Commanders of the Train, Advise, and Assist Commands agreed to analyze the results of their MoD IG advising efforts. These commanders added six Essential Functions 2 contractor advisors to the Train, Advise, and Assist Commands and have agreed to determine, through assessment of Program of Action and Milestones over the next year, if additional manning should be requested on a future combined joint sourcing request (Recommendation C.2).
- (U) The Commander, Resolute Support in coordination with the Chief of Staff, Resolute Support and Deputy Advisor to the Ministry of Defense, agreed to advise the Minister of Defense to eliminate commander-imposed limitations on Inspectors General and clarify roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel by assisting the MoD in updating MoD Policy 1-20 Inspection Policy and Procedures as required (Recommendation D.1.a).



(U) Results in Brief

(U) Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop its Oversight and Internal Control Capability

(U) Comments (cont'd)

- (U) The Commanders of the Train, Advise, and Assist Commands agreed to advise Corps Commanders to take action to enhance the ability of Corps Inspectors General to combat corruption and report any unresolved high risk areas through their Statement of Assurance to their leadership. TAAC train, advise, and assist efforts will include Corps Commanders' proper use of Corps IGs to investigate allegations of corruption, increase accountability of corruption cases, and clarification of roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel (Recommendation D.1.b).
 - (U) The Resolute Support Deputy Advisor to the Ministry of Defense agreed to advise, in coordination with the MoD Army Chief of the General Staff, to define clear roles and responsibilities of the Corps-level Inspectors General, legal staff, and G2 personnel related to combating corruption (Recommendation D.2).
 - (U) The Commander, Resolute Support, in coordination with the Deputy Advisor to the Ministry of Defense, agreed to advise the Minister of Defense and the Afghan National Army Chief of the General Staff to update MoD Directive Number 5001, "The Ministry of Defense and Its Major Organizations and Functions," MoD Policy 1-20, "Inspection Policy and Procedures," and MoD Letter Number 3721 establishing the Transparency and Accountability Committee to correct any conflicts with the Afghan Counter Corruption Strategy Law. Additionally, they agreed to train, advise, and assist the Minister of Defense regarding alleged corruption reports by Afghan National Army Corps Inspectors General and request that all cases be properly adjudicated (Recommendation D.3).
 - (U) The Commander, Combined Security Transition Command – Afghanistan reported that he leveraged additional manpower from the Resolute Support Sustainment Brigade to increase the capacity of the Resolute Support Defense National Logistics Directorate to train, advise, and assist the development of an internal controls program at the Ministry of Defense national-level logistics institutions (Recommendation E).
- (U) We found that management comments to our recommendations were responsive to our recommendations, which we consider resolved, but still open. The completion of management-proposed actions will close the recommendations. We will request an update in 6 months on implementation of management's agreed-upon actions.
- (U) Please see the Recommendations Table on the next page for the status of the recommendations.

(U) Recommendations Table

| Unclassified | | | |
|--|-----------------------------------|---------------------------------|-------------------------------|
| Management | Recommendations Unresolved | Recommendations Resolved | Recommendations Closed |
| Commander, Resolute Support | None | B.1, D.3, C.1.a, D.1.a | None |
| Chief of Staff, Resolute Support | None | B.2,* E | None |
| Resolute Support Deputy Advisor to the Ministry of Defense | None | C.2, D.2 | None |
| Director, Essential Function 2 | None | B.3 | None |
| Commanders of the Train, Advise, and Assist Commands | None | C.1.b, D.1.b | None |
| Unclassified | | | |

(U) NOTE: The following categories are used to describe agency management’s comments to individual recommendations.

- **(U) Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **(U) Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation. No further comments required, at this time.
*Exception for Recommendation B.2. We have asked for a copy of an RS Fragmentary Order by September 4, 2017.
- **(U) Closed** – OIG verified that the agreed upon corrective actions were implemented.



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

August 4, 2017

MEMORANDUM FOR COMMANDER, RESOLUTE SUPPORT

SUBJECT: (U) Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop Its Oversight and Internal Control Capability (Project No. D2016-D00SPO 0153.000)

(U) We are providing this report for your information. We conducted this evaluation from May 2016 through November 2016 in accordance with the "Quality Standards for Inspections and Evaluations," published by the Council of Inspectors General on Integrity and Efficiency in January 2012.

(U) We found that Ministry of Defense (MoD) leaders, working with U.S. and Coalition Advisors and program managers, have started implementing several information management systems that will improve MoD transparency, accountability, and oversight of funding, personnel, and equipment. However, we also identified areas for improvement concerning development of Ministerial Internal Control Plans by Ministerial Directorates, insufficient numbers and training of U.S. and Coalition Advisors for MoD IGs and at critical Afghan National Army logistics commands, and limitations imposed by Corps Commanders on the authority of their IGs, in contravention of MoD policy.

(U) We considered management comments in a draft to this report when preparing the final report. Comments from the Chief of Staff, Deputy Chief of Staff for Security Assistance / Commander Security Transition Command-Afghanistan, on behalf of Operation Resolute Support management, addressed all recommendations, were responsive, and conformed to the requirements of DoD Instruction 7650.03. We request that management provide additional documentation to Recommendation B.2 by September 4, 2017. (See Recommendations Table on page vi of the Results in Brief for definitions of unresolved, resolved, and closed.) While we do not require additional comments at this time and we consider the recommendations resolved, they remain open. We will follow up in 6 months on management's agreed-upon actions.

(U) We appreciate the courtesies extended to the staff. Please direct questions to [REDACTED] or Project Director, [REDACTED]
[REDACTED]

Stanley S. Meyer, ADIG
for Kenneth P. Moorefield
Deputy Inspector General
Special Plans and Operations

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(U) Introduction

(U) This evaluation is a continuation of a series of Department of Defense Office of Inspector General (DoD OIG) Special Plans and Operations component evaluations that focus on the U.S. and Coalition train, advise, and assist mission in Afghanistan and Iraq. We conducted the fieldwork for this evaluation from May 2016 to November 2016. Our fieldwork included a site visit to Afghanistan, during which we interviewed relevant Coalition and Afghan officials and gathered supporting documentation. We detail our scope and methodology and provide a summary of prior coverage in Appendix A.

(U) Objective

(U) Our objective was to determine whether U.S. Government and Coalition train, advise, and assist (TAA) efforts will enable the Afghan Ministry of Defense (MoD) and its subordinate organizations to develop a Transparency, Accountability, and Oversight (TAO) capability. This report addresses the efforts to train, advise, and assist the Afghan MoD and its subordinate commands with the implementation of the Ministerial Internal Control Program (MICP) and Organizational Inspection Programs (OIP). These programs are two fundamental building blocks of the TAO capability designed to establish internal controls and oversight inspections across the MoD and the Afghan National Army (ANA).

(U) Background

(U) In January 2015 the 13-year-long combat mission, led by the North Atlantic Treaty Organization (NATO) International Security and Assistance Force, ended, and NATO transitioned to Resolute Support (RS), which is a train, advise, and assist mission. The purpose of the RS train, advise, and assist mission is to develop the capacity of the Afghan National Defense and Security Forces (ANDSF) to conduct and sustain operations of their forces. RS is designated as a noncombat mission. The DoD contributes support to RS by providing manpower and funding via the Afghanistan Security Force Funds.

[REDACTED]

- [REDACTED]

- [REDACTED]
 - [REDACTED]
- [REDACTED]

1. (U) EF 1. Plan, Program, Budget, and Execute: Generate requirements, develop a resource-informed budget, and execute a spending plan.
2. (U) EF 2. Transparency, Accountability, and Oversight: Improve internal controls and maintain accountability and oversight.
3. (U) EF 3. Rule of Law and Governance: Ensure that the ANDSF respects the rule of law and adheres to it.
4. (U) EF 4. Force Generation: Recruit, retain, manage, and develop a professional ANDSF.
5. (U) EF 5. Force Sustainment: Sustain the force through maintenance, medical-support, and logistic systems.
6. (U) EF 6. Plan, Resource, and Execute Effective Security Campaigns.
7. (U) EF 7. Intelligence: Develop sufficient intelligence capabilities and processes.
8. (U) EF 8. Strategic Communications: Maintain internal and external strategic-communication capabilities.

(U) In January 2015, U.S. forces transitioned from Operation Enduring Freedom to Operation Freedom’s Sentinel. U.S. troops remained in Afghanistan at the invitation of the Afghan government and in compliance with the U.S. – Afghanistan Bilateral Security Agreement and with the NATO – Afghanistan Status-of-Forces Agreement. The parties signed both agreements in September 2014. U.S. forces in Afghanistan received the assignment of two missions:

- to train, advise, and assist ANDSF as a member of the RS Coalition and
- to conduct counterterrorism operations (under Operation Freedom’s Sentinel) against al-Qaeda and its affiliates.

(U) U.S. forces within the subordinate Resolute Support (RS) Train-Advise-Assist Commands (TAACs) and the RS staff, along with their NATO counterparts, execute the train, advise, and assist mission. In July 2014, the Deputy Commander – Military Advisory Group / Combined Security Transition Command – Afghanistan transitioned to its current organizational structure as the Deputy Chief of Staff for Security Assistance, Resolute Support and the Combined Security Transition Command – Afghanistan (DCOS-SA/CSTC-A). This transition aligned advisors to a function-based security-force assistance role for developing the Ministries of the Afghan Security Institutions. The TAA mission of the DCOS-SA is different from the CSTC-A mission to budget, account for, and execute more than 50 billion dollars of Afghanistan Security Force Funds across multiple fiscal years.¹

(U) Train, Advise, and Assist of Transparency, Accountability, and Oversight Mission

(U) The DCOS-SA supports the TAA mission through four Essential Functions (EFs):

- EF 1 (Plan, Program, Budget, and Execute);
- EF 2 (Transparency, Accountability, and Oversight);
- EF 3 (Rule of Law and Governance); and
- EF 5 (Force Sustainment).

These EFs play a direct role in providing transparency, accountability, and oversight of assistance funds provided by the U.S. and other donors.

(U) The EF 2 mission is to train, advise, and assist Inspectors General (IGs) within the Afghan Security Institutions to establish TAO to develop a "sustainable, effective, and affordable" Afghan National Defense Security Force (ANDSF) in support of the Government of the Islamic Republic of Afghanistan (GIROA). The EF 2 advising efforts focus on the development and execution of an OIP and the implementation of the MICP for both security ministries (MoD and MoI). The EF 2 cooperates with all the other EFs to institute stronger systems and processes, which enable future fiscal discipline for the MoD and the MoI. Within the MoD, the EF 2 works with two IG Directorates, the MoD IG and the General Staff Inspector General (GS-IG). These offices are the designated leads for oversight functions and the planning and implementation of the MICP. The EF 2 also actively seeks partnership with GIROA external agencies that provide oversight of the Ministries to promote increased competency, transparency, and accountability. These oversight agencies include the Supreme Audit Organization, the Monitoring and Evaluation Committee, and the High Office of Oversight.

¹ (U) Article at <http://www.rs.nato.int/article/resolute-support/cstc-a-history.html>.

(U) The EF 2 office developed the MoD MICP, using the international standards of the Committee of Sponsoring Organizations of the Treadway Commission, known also as COSO. Those standards have a reputation as a leading framework for designing, implementing, and conducting organizational internal control and assessing the effectiveness of internal control. The EF 2 office helped the MoD and the MoI to establish an adaptation of that framework, the Ministerial Internal Controls Program, entitled "A Reference Guide for Managing MoD Operational Practices," issued on November 18, 2014. The objective of the MICP is to organize and guide the creation and use of effective internal controls within critical financial and nonfinancial processes. The MoD expects the implementation of the MICP to support the achievement of the three objectives of internal control: efficient and effective operations, compliance with laws and regulations, and reliability of financial reporting. A brief description of the MICP appears in Appendix D to present a clearer understanding of this program.

(U) Ministerial Development Plan

(U) The Ministerial Development Plan (MDP) is an agreed understanding of what the security ministries must achieve from 2014 through the end of 2016, and it describes the concept of NATO advisory support to improve the capacity of the MoD and the MoI. NATO built the MDP in coordination with GIROA ministry officials after a careful review of the state of the security ministries at that time.

[REDACTED]

[REDACTED]

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(U) Afghan Minister of Defense Policy and Orders on Ministerial Internal Control Program

(U) The MoD published the MICP policy in March 2015. The MICP policy directed the Assistant Minister Offices, MoD Independent Departments, General Staff departments, Support Commands, Commanders of Corps, Divisions, and independent Brigades of Ground and Air Forces to develop their plans and approaches to developing controls in accordance with the MICP policy. The MoD and GS enforces the MICP policy to ensure that programs and operations proceed in accordance with applicable GIROA laws and regulations.

(U) The MoD followed up the MICP policy with an order in April 2015, directing the General Staff Inspector General, in coordination with the MoD Inspector General, to conduct MICP-focused training and to develop a joint MICP-implementation plan. The joint plan was to support all echelons of the MoD, including lower-echelon Support Commands, Corps, Divisions, and Independent Brigades. The joint implementation plan was also to include practical actions to implement MICP within the MoD, the General Staff, and the ANA to prevent fraud and misuse in the consumption of key resources, including money, equipment, and personnel.

(U) Afghan Minister of Defense Policy and Plans to Counter Corruption and Ensure Transparency

(U) The Acting Minister of Defense issued order number 453 on February 22, 2016, establishing a long-term plan to counter corruption and to ensure transparency and accountability. That order established a commission, under the First Deputy Minister, consisting of the Assistant Minister of Acquisition, Technology, and Logistics; the Vice Chief of the General Staff; the Assistant Minister for Strategic Intelligence; the MoD Inspector General; the GS Intelligence Director; the GS Inspection Director; and the MoD Finance Director. The order directed the commission to develop a comprehensive long-term counter-corruption plan, including all previous and future actions of the MoD.

(U) The commission completed and published the Counter- and Anti-Corruption (CAC) plan in April 2016. The commission aligned the CAC plan with the MoD and the HQ RS Ministerial Development Plan for 2014-2016. The development of the CAC plan included the vision and the comments of the relevant administrations. Chapter 3 of the CAC plan covers the measures and actions of the Ministry of National Defense and its Inspector General Office on mitigating corruption, providing transparency and accountability and establishing a sound ANA administration.

(U) The CAC plan reinforces the MoD policy and joint implementation plan on MICP by requiring focused emphasis and reporting on the following areas:

- documentation of the key and vital processes of the Internal Control System,
- identification of the vulnerable areas and execution of continual controls,
- submission of continued reassuring reports by officials,
- identification of risks and the necessary action for internal controls, and
- review of policies and systems to reduce risks.

(U) Management emphasis and reporting are imperative for all National Army Branches (divisions and units every 6 months during 2016 and annually thereafter through 2021). The First Deputy MoD and the Chief of the GS monitor the reports.

(U) Afghan Ministry of Defense Policy and Orders on Oversight

(U) MoD Directive Number 5001, "The MoD and its Major Organizations and Functions, 2008," states that the MoD IG is the confidential advisor to the Minister who:

- promotes integrity;
- establishes accountability and improvement of MoD personnel;
- introduces programs and operations to support the MoD's mission;
- develops comprehensive policies, procedures, and directives applicable to activities in assistance, inspection, and audit; and
- provides support, assistance, inspections, and investigations to MoD Staff and Intermediate Commands.

(U) The Directive Number 5001 also states that the GS-IG is the confidential advisor to the Afghan National Army Chief of the Staff, and that he provides continuing assessment of the discipline, efficiency, morale, training, and combat readiness of the Army. The GS-IG also provides functional support, assistance, inspections, and investigations directly to the General Staff, Intermediate Commands, and Sustaining Commands.

[REDACTED]

(U) The MoD Inspection Policy 1-20, dated December 2012, prescribes the mission, responsibilities, authorities, tasks, criteria, and procedures for the IGs of the MoD, the GS, and the subordinate units. The policy specifically requires inspection reports to identify major problems and to provide the commanders with solutions for deficiencies.

(U) MoD Organizational Structure Inspection Program 2-20 establishes command policy about standard operating procedures for how tactical units conduct OIPs, and it directs that all inspections follow MoD Inspection Policy 1-20.

(U) The MoD IG Assistant Minister Office for Transparency, Accountability, and Establishment of Sound Administration developed a policy for the Internal Control System within the MoD and the GS. This policy adds specific procedures for IGs, to include the inspection of internal controls within their OIP. Under this policy, each organization's OIP must contain inspection areas covering the organization's internal-control procedures for consuming key resources (for example, money, equipment, and personnel). Such inspections help to determine improvements and strengthen internal-control systems.³

Approved For Release

³ (U) Islamic Republic of Afghanistan Ministry of National Defense Inspection General, Assistant Minister Office for Transparency, Accountability and establishment of Sound Administration, Policy for Internal Control System within MoD and GS, March 2015, p. 11

(U) Finding A

(U) Internal Controls Provided by Information-Management Systems

(U) Senior U.S. and Coalition advisors and program managers, working with the MoD, have started to implement several information-management systems designed to provide system-wide checks and balances to improve transparency, accountability, and oversight.

(U) This occurred because:

- the senior leadership of the Coalition Forces and MoD recognized and endorsed the advantages of information systems designed to enhance transparency, accountability, and oversight, and
- the senior leadership across all levels of the MoD recognized the need for more efficient and effective methods to manage information and processes.

(U) As a result, the MoD committed to implement information-management systems to enhance transparency, accountability, and oversight while promoting security, stability, and a stronger strategic partnership between the Coalition and Afghanistan.

(U) Discussion

(U) The MoD has several information-management systems (IMs) at various stages of implementation, including the Afghan Personnel and Pay System (APPS), the Afghanistan Financial Management Information System (AFMIS)⁴, and Biometrics. Each of these systems are “informationally interdependent,” allowing one system to validate the data in the other systems. Furthermore, CoreIMS (Core Inventory Management System) is an inventory-management system under development for the ANDSF to promote the transparency and visibility of commodity inventories at all levels of command. Our team reviewed program briefings and system descriptions on these IMS capabilities, which senior U.S. and Coalition advisors and program managers expect will enhance internal controls; however, we did not test the effectiveness of any of these systems. Still, through document review, briefings, and program-manager interviews, we did determine that one can reasonably expect these IMS-based systems (with internal controls) to help agencies detect and deter corruption or misappropriation when fully implemented.

(U) Afghan Personnel and Pay System

(U) Program managers stated that the APPS design provides an automated and integrated personnel-and-pay system for the ANDSF. The APPS will enable efficient and effective force management, programming, and budgeting based on clearly defined requirements and processes. It will also enable ANDSF leadership to focus on increasing the ANDSF’s professionalism. Furthermore, the APPS will interface with the financial and logistic systems, thereby providing visibility, auditability, and accountability of resources. The APPS will also automate readiness reports about personnel and logistics. The program managers further state that ANDSF cannot fully implement the APPS until it finishes capturing biometric information for all ANA members and loading that information into the Afghan Human Resource Information Management System (AHRIMS).

⁴ (U) AFMIS – A key component of APPS provides payroll management and disbursement centrally processed at the ministerial level for MoD and Mol.

[REDACTED]

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

(U) The APPS, when fully implemented, will merge the MoI and MoD into a single data baseline providing human-capital management authorization modules (Tashkil), personnel management (AHRIMS), compensation planning, payroll, pension management, and auditability. It is also supposed to manage human capital for all ministry personnel (that is, soldiers, police, and civilians) and interface with the GIRoA financial-information management system (AFMIS).

(U) The APPS has inherent capabilities designed to provide critical and necessary transparency, internal control, and auditability of all ANDSF personnel and pay systems. According to a program manager working with the MoD to implement these systems, the APPS will:

- allow management to centrally manage personnel records;
- include authorization, pay, and personnel records to be consolidated in an electronic database, which is more manageable, auditable, and accurate;
- biometrically link ID cards, ensuring that only valid and authorized people are entered in the system, thus minimizing the potential for “ghost” soldiers;
- provide timely and accurate pay for each soldier, police, and civilian employee in the MoD and MoI;
- streamline the payroll process (reducing the time and manpower required to process payroll) and increase the accuracy of each member’s pay;
- give GIRoA and DCOS-SA/CSTC-A a system for accountability and visibility of resources interfacing with the financial and logistic systems; and
- ensure GIRoA uses funding from the international community properly.

⁵ [REDACTED]

⁶ [REDACTED]

(U) Afghan Financial Management Information System

(U) The AFMIS, implemented in 2002 by the Ministry of Finance, is the GIROA's primary accounting system. All ministries and their disbursing offices receive access to the AFMIS database and its applications. They can access the private network through satellite links located in each of the provinces. The program managers designed AFMIS to allow MoD and MoI to track expenditures and to ensure the transparency, accountability, and oversight of GIROA and donor funds.

(U) The AFMIS tracks the reception and distribution of funds across all levels of the Afghan government. The AFMIS provides the external oversight community with an accurate and verifiable accountability of national and international funding through automation and reporting. The AFMIS instills controls that automatically deactivate accounts after 30 days of inactivity. Additionally, getting an account requires two signatures and accounts are limited to personnel working in Finance and Procurement. Program managers designed another internal control into the AFMIS by separating computer access permissions for entering contracts from permissions for paying a contract. Thus, the procurement officer only has system permission for entering a contract into the AFMIS and the finance officer only has system permission for payment through the AFMIS. In addition, the MoD personnel authorized to use the purchasing module can see their requirements, funding, execution, and planning documents.

(U) Biometrics

[REDACTED]

[REDACTED]

(U) Core Inventory Management System

(U) The CoreIMS is an internet-based inventory-management system, which the ANDSF uses as an automated logistic system for the National Level and Regional Supply Depots to issue, receive, and manage commodity stocks.

(U) CoreIMS validates the reception and distribution of goods and supplies on a national level. The system affords visibility of all commodity stocks from the strategic level down to the ANA Corps level, and it allows the National Level and Regional Supply Depots to issue, receive, and manage commodity stocks, thereby increasing visibility and transparency.

(U) Conclusion

(U) According to interviews we conducted with senior U.S. and Coalition advisors and their program managers, senior Afghan leaders in the MoD appeared to embrace the implementation and use of IMs. Based on these interviews and our review of system briefings and descriptions, we concluded that, after implementation, internal controls would likely reduce the inherent risk of fraud or mismanagement. MoD's implementation and use of these information management systems will provide an automated system of checks and balances to enhance TAO.

Approved For Release

(U) Finding B

(U) Development of the Afghan Ministry of Defense Ministerial Internal Control Program Plan

(U) More than a year after the MoD issued a policy requiring the development of an MICP, none of the Ministerial Directorates had submitted complete internal-control program plans that the GS Inspector General could endorse and send to the Minister of Defense for final approval.

(U) This occurred because:

- the MoD Directors did not uniformly emphasize developing MICPs, and MoD subordinate commanders were not informed of their responsibility to develop a plan to implement the MICP;
- many MoD and subordinate-command advisors stated that they had not received any training or a sufficient level of training to train, advise, and assist their Afghan counterparts on implementing the MICP.

(U) As a result, MoD directorates, GS, and subordinate commands have encountered delays in implementing the MICP and the related efforts to curb corruption. The absence of internal controls hinders the MoD Directorates and GS organizations from preventing fraud and misuse in the consumption of key resources, money, equipment, and personnel. The lack of controls also reduces operational readiness.

(U) Discussion

(U) Status of Ministerial Internal Control Program Plans

(U) The MoD issued MICP policy and related guidance in March 2015 to prevent fraud and misuse in the consumption of key resources, money, equipment, and personnel. The team interviewed personnel from Ministerial Directorates and the GS, as well as U.S. and Coalition advisors, to determine how much progress the Ministerial Directorates has made on developing and implementing the MICP. The team's interviews revealed that 14 of the 22 MoD Directorates had not submitted the required MICP implementation plans. Moreover, EF 2's review of the eight submitted plans found the plans to be insufficient. EF 2 stated that the submitted plans and associated statements of assurance did not contain the required support documentation as prescribed by the MICP development guidance. Therefore, as of August 2016, at the time of the team's field visit, the Minister of Defense had not approved any of the MICP implementation plans.

(U) The evaluation team interviewed senior ANA leaders at the Support Commands, Corps, and Air Force to determine the status of their MICP implementation plans to develop internal controls for key resources, funding, equipment, and personnel, as required by the Internal Control Policy of the MoD. The team determined that many ANA senior leaders within those organizations were not aware of the MICP policy or any requirement to develop MICP implementation plans. In some instances, MoD organizations developed their own internal controls, mainly in the TAO of fuel and ammunition; however, those organizations did not follow a formal implementation plan that comprehensively addressed use of personnel, and the consumption of other key resources, funding, and equipment. The lack of formal implementation plans leaves many key resources vulnerable to fraud, waste, and abuse.

(U) Understanding of Roles and Responsibilities

(U) Resolute Support advisors, with the exception of EF 2 advisors, did not advise their MoD counterparts on how to develop internal controls. Likewise, the advisors outside the EF 2 did not realize their responsibility to train, advise, and assist the MoD on MICP planning and implementation within their own developmental areas and in accordance with the Ministerial Development Plan. Our interviews with advisors indicated they were more focused on the programs of actions and milestones aligned under their assigned essential functions. The EFs not understanding the importance of their roles and responsibilities to assist MoD MICP development by identifying high-risk areas and mapping processes with appropriate internal controls resulted in a loss for synergy towards achieving EF 2 milestones.

(U) The U.S. and Coalition advisors at the Support Commands, Corps, and Air Force were also unfamiliar with their roles in advising their ANA counterparts on how to develop MICP Plans for the programs and functions under their purview. The advisors stated that U.S. command leadership had not directed them to help their ANA counterparts develop internal controls. They explained that their advising roles aligned under functional areas termed “pillars of capability.” Those pillars conceptually supported fundamental Corps and Support Command functional capabilities under the areas of operations, logistics, legal, and command and control. Consequently, advisors did not work with their ANA counterparts to develop internal controls because they were unaware of the requirements.

(U) U.S. and Coalition Ministerial Internal Control Program Training

(U) Several EF 2 advisors to MoD Directorates, excluding EF 2 advisors, stated that they had not received sufficient MICP training, which would have enabled them to train and advise their Afghan counterparts on the development of internal-control plans and procedures. The Ministry-level advisors explained that the EF 2 training on the MICP, which took place in November 2015 and June 2016, did not sufficiently prepare them to train, advise, and assist their Afghan counterparts develop the MICP. The evaluation team reviewed the provided training, and it determined that, although the basic concepts were covered, the training lacked a hands-on approach that would give examples, solidify the concepts, and better prepare advisors to help develop internal controls in the high-risk management areas.

(U) The team visited four TAACs, where the advisors told us that they had not received training on MICP, and that they were unfamiliar with the MoD MICP program. The team found no evidence of a systematic approach to MICP training for subordinate command advisors.

(U) The EF 2 Division within the DCOS-SA had liaisons within the TAACs supporting the ANA Corps. These liaison personnel were unsure of their roles in helping subordinate commands develop internal controls. The EF 2 liaison’s job was to provide inputs to the Monthly ANDSF Assessment Report to help the Afghan Assessment Group validate campaign execution and formulate metrics for the campaign plan under the TAO effort. The EF 2 liaisons we interviewed stated that EF 2 had not told them how to assist their TAAC Military Advisory Team counterparts (that is, personnel responsible for advising Corps and subordinate command leadership). The EF 2 at Resolute Support headquarters should have told EF 2 liaisons how to meet the requirements of the EF 2 MICP Concept Paper and the MDP that direct internal-control plan implementation down to the Support Commands and ANA Corps.

(U) Conclusion

(U) The MoD published the Ministerial Internal Control Policy in March 2015 with the stated intent to develop internal controls throughout the Ministry staff and subordinate commands. However, more than a year after publishing the policy, the MoD Directorates had not submitted MICP implementation plans sufficient to forward to the MoD for approval. Furthermore, ANA senior leaders within subordinate commands were not aware of their responsibility to develop their own MICP implementation plans to support the Ministry MICP implementation plans.

(U) MoD directorates did not submit sufficient MICPs and ANA senior leaders did not understand their responsibilities because MoD Staff Directorates did not emphasize the importance of internal controls. Moreover, U.S. and Coalition advisors, other than EF 2, were generally unaware of their roles and responsibilities to help their Afghan counterparts develop and implement internal-control plans. Furthermore, we could find no evidence of EF 2 systemically training TAAC personnel and the U.S. and Coalition advisor staffs of subordinate ANA commands.

(U) Recommendations, Management Comments, and Our Response

(U) Recommendation B.1

(U) We recommend that the Commander, Resolute Support, in coordination with the Commanding General, Combined Security Transition Command – Afghanistan, advise the Minister of Defense and Afghan National Army Chief of the General Staff to emphasize the importance of the implementation plans for the Ministerial Internal Control Program and to ensure timely development of these plans.

(U) Commander, Resolute Support Comments

(U) The Chief of Staff, Deputy Chief of Staff for Security Assistance / Combined Security Transition Command – Afghanistan (CoS DCOS-SA/CSTC-A), responding for the Commander, Resolute Support agreed, stating that the Ministry is working toward the goals outlined in the 1396 MoD Commitment Letter and has issued direction to all assessable units outlining the importance of implementation.⁷ He also explained how the 1396 MoD Commitment Letter provides penalties for non-compliance on the required MICP Statements of Assurance with supporting documents by June 15, 2017. The penalty could result in the removal of up to \$500,000 of funding from the MoD per quarter. Additionally, the DCOS-SA/CSTC-A Commanding General will meet with the MINDEF and the MoD Chief of the General Staff to reemphasize the importance of fully implementing the MICP to include implementation plans and timely completion of annual Statements of Assurance.

(U) Our Response

(U) Comments from the CoS DCOS-SA/CSTC-A were responsive to the recommendation. We consider recommendation B.1 resolved, but open. We will close recommendation B.1 once we can verify that Statements of Assurance have been completed and that the MoD, with CSTC-A assistance, is implementing an MICP. We will request an update in 6 months on the effectiveness of this process, including what corrective action has been taken, if required.

(U) Recommendation B.2

(U) We recommend that the Chief of Staff, Resolute Support, in coordination with the Deputy Advisor to the Ministry of Defense, review and update Essential Function coordination processes to ensure that all Essential Function organizations train, advise, and assist the development of implementation plans for the Ministerial Internal Control Program as a synchronized and integrated effort at the Ministry of Defense, Afghan National Army Corps, and subordinate commands.

⁷ (U) The Commitment Letter is a bi-lateral agreement between CSTC-A and GIRoA which defines CSTC-A's commitment to supplement the MoD budget, identifies the conditions under which CSTC-A will provide funding, and serves as GIRoA's acknowledgement of those conditions. The letter is also intended to reinforce the general policies, procedures and rules set forth by the GIRoA.

(U) Chief of Staff, Resolute Support Comments

(U) The CoS DCOS-SA/CSTC-A, responding for the Chief of Staff, Resolute Support agreed, stating that the Chief of Staff, Resolute Support has reviewed and updated the Essential Function coordination processes. The coordination processes are conducted weekly and monthly (with TAAC advisors) to address implementation of the MICP at the MoD, Afghan National Army Corps, and subordinate commands. The command also stated that it released an RS Fragmentary Order on April 25, 2017, directing all EFs to help develop and implement the MICP across functional areas. The Order also directed all EFs to help their Afghan partners identify and map Afghan high-risk processes within each of the functional areas, implement internal controls, and conduct monthly progress reviews of those efforts.

(U) Our Response

(U) Comments from the CoS DCOS-SA/CSTC-A were responsive to the recommendation. We consider recommendation B.2 resolved, but open. We ask that CoS DCOS-SA/CSTC-A provide, by September 4, 2017, a copy of the RS Fragmentary Order referenced in management's comments. To close this recommendation, we will need to review copies of EF monthly progress reviews, identifying the implementation of internal controls in the MoD. We will ask for an update in 6 months.

(U) Recommendation B.3

(U) We recommend that the Director, Essential Function 2, in coordination with the Chief of Staff, Resolute Support, and Deputy Advisor to the Ministry of Defense, update the Ministerial Internal Control Program advisory training to ensure that U.S. and Coalition advisors for the Ministry of Defense, Afghan National Army Corps, and subordinate commands can train, advise, and assist in the development and implementation of the Ministerial Internal Control Program.

(U) Director, Essential Function 2, Resolute Support Comments

(U) The CoS DCOS-SA/CSTC-A, responding for the Director, Essential Function 2, agreed with comment, stating that Commander, Resolute Support, and Commander, Joint Forces Command BRUNSSUM (NATO Command), have identified a training shortfall for personnel assigned to advisory positions. The Director, Essential Function 2 stated that he is working a variety of short-term and long-term training initiatives that include:

- updating the MICP training presentation with more in-depth information supported with specific examples,
- providing advisors training in a 4-day in-processing conference,
- including MICP training within the International (NATO) pre-deployment seminar located in Poland, and
- providing pre-deployment MICP training to Minister of Defense Advisors prior to their arrival in country.

(U) Our Response

(U) Comments from the CoS DCOS-SA/CSTC-A were responsive to the recommendation. We consider recommendation B.3 resolved, but open. We will close recommendation B.3 once we verify that the stated EF 2 training initiatives have been completed and training is being accomplished. In 6 months, we will request copies of the training Programs of Instruction and instructional briefings that were used in the stated venues.

Approved for Release

(U) Finding C

(U) Inspector General Roles, Responsibilities, and Authorities for Oversight Inspections

(U) The MoD has an IG with oversight authority, but the office of the IG has weaknesses in preparing inspections and in the quality of its inspection reports.

(U) This occurred because:

- MoD IGs did not adhere to established MoD inspection **standards**, and
- the MoD lacked U.S. and Coalition IG advisors to **train, advise**, and assist with developing IG functions at the ANA Corps **and equivalent** subordinate commands.

(U) As a result, MoD senior leaders and commanders **lacked** actionable information to direct corrective actions **necessary to improve** the efficiency and effectiveness of operations, accurate reporting, **and compliance** with applicable Afghan laws.

(U) Discussion

(U) Several Afghan directives **and policies** establish and institutionalize the MoD's oversight capacity; those **documents** include:

- MoD Directive Number 5001, "The Ministry of Defense and its Major Organizations and Functions;"
- MoD **General** Inspection Policy and Procedures (1-20); and
- MoD Organizational Structure Inspection Program (2-20).

(U) The MoD IG structure is split into two separate units – the MoD IG, under the direction of the MINDEF, and the GS-IG, under the direction of the Chief of the General Staff. The two structures perform similar functions, such as inspections and investigations, assistance, and training, with subordinate commands aligned under them. They differ in the following responsibilities and tasks as listed:

- MoD IG:
 - focuses on policy and publishes policy and procedures for the IG system;
 - monitors and informs the MINDEF on the effectiveness of IG functions, including the GS-IG;
 - develops and implements professional IG training; and
 - oversees all allegations against senior MoD officials (major general and civilian equivalent and above).
- GS-IG:
 - serves as IG and provides IG support to the Chief of the General Staff on the effectiveness of IG functions for staff and intermediate commands reporting to the GS;
 - establishes standards for training, inspections, and assessments; and
 - oversees all allegations against NCOs and senior officials (up to the grade of major general).

(U) The subordinate command IGs work for and report to their respective commanders. For example, ANA Corps IGs report to the Corps Commanders, aligned under the GS-IG. Nevertheless, systemic weaknesses in MoD IG inspection preparation, reporting, and follow-up negatively affected the efficacy of the program.

(U) Inspection Standards

(U) The MoD and GS advisors for EF 2 (Transparency, Accountability, and Oversight) recognized that MoD IGs did not adhere to established MoD inspection standards. Interviews with EF 2 personnel and MoD IGs and documentary evidence gathered from U.S. and Coalition (EF 2 briefing updates to RS) indicated weaknesses in the planning and preparation phase of IG inspections. During our visit, U. S. and Coalition advisors informed us of several deviations from established standards.

- The IGs did not report all of the information from their inspections that would help leaders make informed decisions.
- IG inspections lacked preparation and planning to determine criteria and inspection methodology.
- Corps IGs provided reports without summaries or recommendations.
- The IGs did not consistently follow up on inspections to determine whether the units had implemented its recommendations.

(U) The team reviewed examples of GS-IG and ANA Corps annual and quarterly inspection reports provided by Resolute Support headquarters DCOS-SA to determine the sufficiency of summaries and recommendations. Our review of sample reports confirmed that IGs consistently submitted reports to the Minister of Defense and Afghan Army Chief of Staff with insufficient summaries and without recommendations. For example, the GS-IG inspected fuel consumption within the ANA Corps and Kabul capital units for the month of May 2016. Their inspection results included analysis of fuel consumption reported by individual units against previous month carryover, authorizations, deliveries, and physical inventory. Our analysis of the numerical figures provided within the GS-IG report determined the report had inaccurate numbers. For example, one of the ANA Corps calculation for on-hand fuel was off by 71,000 liters of diesel fuel and another was off by 1.73 million liters. Where the GS-IG found discrepancies, between reporting and physical inventory of fuel in that ANA Corps, they did not provide recommendations to address root causes for those discrepancies. Furthermore, the report summary contained no information on the Kabul capital units, for the month of May 2016, other than to say the units were in good status because paperwork matched consumption reports.

(U) The EF 2 advisors in the second quarter of 2016 refocused train, advise, and assist efforts toward improving IG performance on planning, conducting fieldwork, and writing reports – after determining through key-leadership engagements that weaknesses existed in those three areas. The advisors also asked the Afghan General Staff IG to improve inspection capability in three more areas: assessment techniques, summaries, and actionable recommendations for the chain of command to consider.

(U) The Acting Minister of Defense also recognized problems associated with IG reporting, and he issued a policy stating, “As the conclusion was made from the reports of the inspectors, the reports are so generic and no specific issue has been addressed. From now on, specific cases reports should be accompanied with reformative and constructive solutions.”⁸

(U) Furthermore, one ANA Corps IG succinctly captured the key driving issue related to the need for U.S. and Coalition advisors to help mature IG processes: “In the past, the advisors were working directly with their [Corps] IG staff to bring direct pressure on the Afghan leadership to do something. Although this is still needed, no one is doing it.”



Figure 1. (U) Structuring the Final Report.

The Final Report Should Follow a Basic Format.

1. Table of contents
2. Executive summary of findings
 1. Includes all findings (summarized)
 2. Includes recommendations for each finding
3. Background information on the organization and area inspected
4. Methodology of how the inspection was performed
5. Objective specified specifically what are will be inspected only
6. Policies/Criteria used to support findings
7. Findings
 - ❖ Condition (what is it)
 - ❖ Cause (root cause)
 - ❖ Effect-Impact to organization
8. Summarize all Recommendations in one or two paragraphs

Source: (U) RS EF 2 MoD IG Advisor, July 20, 2016.

⁸ (U) Afghan Minister of Defense Memorandum to the MoD IG, Instructions of the MINDEF concerning how to present the real report of the units, dated Afghan Solar Year 1394/05/03.

⁹



(U) Inspector General Advisors at the Tactical Level

(U) Afghan IG lacks enough U.S. and Coalition IG advisors at the tactical level to support further development and improvement of ANA inspection quality and reporting. As depicted in Table 1, only 2 of the 21 command-level IG locations have IG advisors assigned to them.

Table 1. (U) Inspectors at Tactical Level

| Afghan Inspectors General at the Tactical Level | | | | | | | | |
|---|----------------|---------------|------------|-----------------------|--------------|--------------|----------|--|
| Unit | Officer | NCO | Advisor | Unit | Officer | NCO | Advisor | |
| Logistics Command | 4 | | | ANA Special OPN CMD | 6 | | | |
| GS Tech | 4 | | | Afghan Air Force | 20 | | 1 | |
| Medical Command | 3 | 10 | | 201st Corps | 9 | 4 | | |
| Engineer Command | 1 | 1 | | 203rd Corps | 9 | | | |
| Military Police CMD | 4 | 2 | | 205th Corps | 9 | | | |
| Support BDE CMD | 2 | 1 | | 207th Corps | 4 | | | |
| ANA Training CMD | 5 | | | 209th Corps | 5 | | 1 | |
| Kabul Military TNG CMD | 3 | 3 | | 215th Corps | 7 | | | |
| Defense University | 2 | 1 | | Pramir 20th Division | 5 | | | |
| Recruiting Command | 3 | | | Kabul 11th Division | 4 | 2 | | |
| KKA | 1 | | | | 78 | 6 | 2 | |
| | 32 | 18 | 0 | | | | | |
| Afghan Totals | 110 OFF | NCO 24 | 134 | Advisors Total | 1 CIV | 1 MIL | 2 | |

Source: (U) EF2 Senior Advisor for TAO.

(U) A senior U.S. official noted that only 2 of 21 IG offices had IG-experienced U.S. or Coalition advisors assigned, an issue he described as “problematic” to advancing the effectiveness of MoD oversight. Additionally, the team found that the U.S. and Coalition advisors at TAAC-Air and TAAC-East lacked sufficient levels of IG experience or training and they advised the IG staff as an additional duty. During our out brief, the DCOS-SA acknowledged the shortage of IG advisors at the Corps level, noting that IG advising was a critical requirement they needed to fix immediately.

[REDACTED]

(U) Conclusion

(U) The failure of Afghan IGs to adhere to established inspection standards and the significant shortage of IG advisors at the tactical level prevented MoD senior leaders and commanders from having actionable information (listed in Figure 1) essential to directing corrective actions. As a result, the leadership lost opportunities to take specific actions to improve the efficiency and effectiveness of operations, accurate reporting, and compliance with applicable Afghan laws.

(U) Recommendations, Management Comments, and Our Response

(U) Recommendation C.1

- a. **(U) We recommend that the Commander, Resolute Support, in coordination with the Chief of Staff, Resolute Support, and Deputy Advisor to the Ministry of Defense, advise the Minister of Defense and Afghan National Army Chief of the General Staff to require Inspectors General to adhere to established Ministry of Defense investigation and inspections standards.**

(U) Commander, Resolute Support Comments

(U) The CoS DCOS-SA/CSTC-A, responding for Commander, Resolute Support, agreed, stating that the Commander, Resolute Support and his staff will advise the Minister of Defense and Afghan National Army Chief of the General Staff to require Inspectors General to adhere to established MoD investigation and inspections standards.

(U) Our Response

(U) Comments from the command were responsive to the recommendation. We consider the recommendation resolved, but open. We will close recommendation C.1.a once the command provides supporting documentation, such as a memorandum or minutes from Key Leader Engagements, that address this issue. We will request an update in 6 months.

- b. **(U) We recommend that Commanders of the Train, Advise, and Assist Commands, advise Afghan National Army and Afghan Air Force Commanders to support and require their Inspectors General to adhere to established Ministry of Defense Inspector General investigation and inspections standards.**

(U) Commanders, Train, Advise, and Assist Commands Comments

(U) The CoS DCOS-SA/CSTC-A agreed, stating that the Commanders of the Train, Advise, and Assist Commands will advise Afghan National Army and Afghan Air Force Commanders to support and require their Inspectors General to adhere to established Ministry of Defense Inspector General investigation and inspections standards.

(U) Our Response

(U) Comments from the command were responsive to the recommendation. We consider the recommendation resolved, but open. We will close recommendation C.1.b once the command provides supporting documentation, such as a memorandum or minutes from Key Leader Engagements, that address this issue. We will request an update in 6 months.

(U) Recommendation C.2

(U) We recommend that the Resolute Support Deputy Advisor to the Ministry of Defense, in coordination with the Deputy Chief of Staff for Security Assistance, Resolute Support, and Commanders of the Train, Advise, and Assist Commands, ensure the assignment of enough U.S. and Coalition IG advisors with the experience and training to train, advise, and assist Ministry of Defense Inspectors General to perform to the required inspection standards for Ministry of Defense Inspectors General.

(U) Deputy Advisor to the Ministry of Defense, Resolute Support

(U) The CoS DCOS-SA/CSTC-A, responding for the Resolute Support Deputy Advisor to the MoD; the Deputy Chief of Staff for Security Assistance, Resolute Support; and Commanders of the Train, Advise, and Assist Commands, partially agreed, stating that the command could not respond to the concept of “enough” advisors. The Resolute Mission operates under an authorized manning system, as established in the Combined Joint Statement of Requirements (CJSOR). HQ RS makes recommended changes to the CJSOR, which must then be acted on by the Force Management Conference at NATO and reviewed by CENTCOM. CSTC-A recently added six EF 2 contractor advisors to the TAACs to provide organizational depth to the train, advise, and assist Inspectors General advising efforts. The Resolute Support Command will analyze the results of the MoD IG advising efforts using the RS Program of Actions and Milestones to indicate the effectiveness of the advising efforts, including the new advisors, over the next year to determine if additional manning should be requested on a future CJSOR.

(U) Our Response

(U) Comments from the command were responsive to the recommendation and we consider the recommendation resolved, but open. We will request an update in 6 months on the results of the MoD IG advising efforts and adjustments to the CJSOR, as outlined in management's comments. If our analysis of these documents leads us to conclude that enough experienced U.S. and Coalition IG advisors have been assigned to the MoD to train, advise, and assist MoD Inspectors General to perform to the required inspection standards for MoD Inspectors General, we will close the recommendation.

Approved For Release

(U) Finding D

(U) Inspector General Roles, Responsibilities, and Authorities for Preventing Corruption

(U) Commander-imposed restrictions on how IGs conduct inspections and investigations – and Staff Judge Advocate (SJA) and IGs' confusion over roles and responsibilities – limited the ANA IG's ability at Corps levels to combat corruption.

(U) This occurred because:

- Corps Commanders impeded the Corps IGs from **exercising their** authority to investigate allegations of corruption;
- the Corps IG, SJA, and G2 Intelligence did **not have** clearly defined roles and responsibilities regarding inspections and investigations to combat corruption and they did not carry out **those roles** and responsibilities; and
- the MoD policy and procedures **for Corps** IGs to refer allegations of corruption to Corps SJAs did **not ensure** that anyone would investigate the Corps IGs' allegations and **hold** the culpable individuals accountable.

(U) Restricting IGs from **performing their** primary duties of promoting integrity and accountability **hinders the MoD** leaders and commanders in holding people accountable, and it **undermines the** effectiveness of the IG to combat corruption

(U) Discussion

(U) The MoD has established policy, procedures, and directives about the training and conduct of inspections and investigations in MoD Policy 1-20, "Inspection Procedures and Policy." This policy states that unit IGs are responsible for investigating violations of policy and areas of suspected fraud. Our evaluation determined that Corps Commanders impede unit IGs from conducting inquiries into allegations of fraud by Corps personnel. Some Corps Commanders redirected investigation authority to their G2 INTEL staff.

(U) Additionally, in instances where Corps IGs referred allegations of fraud to SJA to investigate, the SJAs were ineffective in getting cases to prosecution. One reason for this was ill-defined roles and responsibilities among the Corps IG, the Staff Judge Advocate, and the G2. In some cases the Corps SJA exacerbated the problem by not investigating allegations referred by the IG, citing a lack of actionable case material, when the SJA should have conducted initial assessments and, if warranted, initiated investigations to develop prosecutable cases. This marginalizes the ANA Corps IG, the Corps Commander, the GS-IG, and the MoD IG's ability to combat corruption.

(U) Corps Inspector General Authorities

(U) MoD Policy 1-20, "Inspection Procedures and Policy," delineates the authorities and responsibilities of the IGs within the ANA. By policy, the inspection departments of MoD organizations and headquarters (Corps and tactical-level IGs) must:

- conduct inspections within their Areas of Responsibility, based on laws and regulations, and provide reports to the relevant organizations;
- assess the economic activities, efficiency, morale, discipline, and combat readiness – in all relevant organizations;
- conduct follow-up in order to address previous inspection shortages; and
- conduct planned inspections for commands' effectiveness and competency to improve combat readiness, determine the root causes of related problems, and provide recommendations to solve them.

(U) The policy also states that if any organization, commander, or director conducts illegal acts or tries to prevent inspectors from executing their duties, then the inspectors should report the issue up the command channel. The policy further states that the inspectors are fully independent and enjoy unlimited access in the execution of inspections.

(U) With respect to conducting investigations, MoD Policy 1-20 states that inspectors conduct investigations into fraud and other violations of policy, procedures, rules, and regulations. Furthermore, inspectors conduct inspections [investigations]¹⁰ within the jurisdictions of their commanders, and those investigations must adhere to MoD Policy 1-20.

¹⁰ (U) The translation of ANA Policy 1-20 often uses "inspections" instead of investigations.

(U) Impediments to Investigations and Inspections

[Redacted]

[Redacted]

[Redacted]

[Redacted]

¹¹ (U) Inspectors General intend to follow MoD Directives

¹² (U) A commander's interest may not align with MoD IG Directives or MoD Policy and, in turn, the commander may restrict IG investigations to protect his own interests.

(U) Roles and Responsibilities

(U) ANA leadership does not clearly understand, nor has it defined, the roles and responsibilities of the Corps IG, the SJA, and the G2 in conducting inspections and investigations. MoD Directive Number 5001, "The Ministry of Defense and Its Major Organizations and Functions," 2008, delineates responsibilities of the MoD IGs and GS-IGs, MoD Legal, GS SJA, and G2 Chief of Intelligence. Of those officeholders, only the IGs are delegated authority and responsibility to conduct inquiries and investigations. Furthermore, the Directive states that an IG is a confidential advisor to the commander who promotes integrity, accountability, and improvement within the MoD. However, Corps Commanders often assign investigative issues to their G2 Intel Directorates. This contradicts the division of responsibilities in MoD Directive.

(U) In addition, the MoD, the Chief of the General Staff, and senior commanders assign IGs as members of delegations to conduct joint inspections and investigations with other members of the command and staff. Performing in this manner undermines IG independence, erodes confidentiality, and compromises their impartiality. MoD Policy 1-20 states:

- the inspectors are fully independent in their duties; and
- they must not be assigned to any of the following tasks:
 - quality-control, salary, or allowance delegation;
 - as a duty officer or participant in security patrol or guard duty;
 - HQ and Command inspection teams (combined teams);
 - as an inventory officer or items handover¹³ or personnel headcount;
 - member of procurement delegations; or
 - tasks which later limit the impartiality of an inspector within the Command.

¹³ (U) Issuing equipment to personnel.

(U) The MoD also issued direction, Letter Number 3721, dated December 19, 2015, establishing the Transparency and Accountability Committee at the Corps level and directing the IGs to serve as the Committee's Secretaries. The purpose of this committee, as stated in the letter, was to help decrease the risks of corruption within the units and to maintain the combat readiness of ANA Forces. The order directs the IGs to serve alongside other members, including the Deputy Commander, the G2, the SJA, the Cultural and Religious Affairs Officer, and the Command Sergeant Major. Moreover, the GS-IG told us that the Chief of General Staff directed him, the G2, and the GS Legal Officer, to "work together" in conducting logistic inspections. The MoD order requiring the ANA Corps IGs to serve as committee Secretaries and the GS leadership direction for his IG, G2, and the GS Legal to work together to conduct inspections, contradict MoD Policy 1-20, which prohibits such assignments to IGs.

(U) One Corps IG said that the IGs know how to do their job, but several reasons prevent them from doing so. Notably, when new commanders arrive, they do not understand the value of the IG. They form their own group, excluding the IG, assigning most of the issues for which the IG has responsibility to the G2. These actions marginalize the value of an IG to his commander and the unit, and they impede the IG's ability to combat corruption.

(U) The ANA Vice Chief of Staff stated, "The problem we have is with folks [sic] in the MoD that don't understand their position responsibilities and are stepping on authorities of other positions, and a lack of understanding on what they should be doing."

(U) Inspector General Referrals to Staff Judge Advocate Not Always Investigated

(U) SJAs, who also work for the commanders, did not understand their roles, responsibilities, and limitations with respect to the IGs. This led to SJAs not initiating investigations from IG-referred cases of possible criminal activities, and it impeded efforts to combat criminal activity in the ANA.

(U) In accordance with MoD Policy 1-20, IGs investigate suspected violations of policy, procedures, rules, regulations, and fraudulent activities. The policy states that IG investigators must not investigate cases that are criminal in nature, or cases that may result in punishment by commanders or military courts. However, to meet strict requirements within MoD Policy 1-20 guidelines to maintain the confidentiality of witnesses' identities, the procedures prohibit IGs from transferring any investigative documents, files, or evidence. Furthermore, a Corps SJA and Judge corroborated this fact stating that the IGs gave them insufficient information about alleged crimes and the information received cannot be used for further legal action.

(U) In addition, a U.S. and Coalition Corps SJA/IG advisor said that when the IGs refer cases of suspected criminal activity categorized as corruption by Afghan law, the SJAs cannot use the information acquired from the IG prosecution.

(U) The Afghan Counter Corruption Strategy Law identifies 17 acts by government employees as corruption. As presented by a Corps SJA, the Special Court for Corruption was established and SJAs were informed by MoD that they did not have authority to try the corruption cases and were not to prosecute them, but rather refer these cases to the Special Court. The Corps SJA stated that prosecuting these cases is the responsibility of the ANP. The Director of EF 2, who is responsible for developing TAO capability within the MoD, expressed concern about the lack of coordination among the Intelligence, Legal, and IG functions on issues related to corruption. The RS command, in its Fall 2016 Periodic Mission review, stated, "MoD info-sharing among GS- G2, GS-IG, and GS-Legal regarding major corruption allegations is still sporadic. Senior Leaders do not demonstrate the will to fully investigate cases and to prepare the investigations for appropriate prosecutions."

(U) When the evaluation team asked an Afghan SJA to explain how they present the results of MoD IG and police investigations to the prosecutors, he said that the IGs' role in potential corruption cases was minimal. An Afghan Corps SJA stated that providing information to prosecutors for use in potential corruption cases is the IGs' responsibility, but the IGs do not provide the information. However, as previously noted, MoD Policy 1-20 imposes restrictions on the information that IGs may provide to SJAs and civilian courts. Presumably, these restrictions (on the IGs to provide documents) contribute to the reasons for which the SJAs believe that they do not get actionable corruption information to give to the civilian courts. Confusion over IG and SJA roles and responsibilities for investigating alleged criminal activities limits the ability of the MoD and the ANA commanders to hold people accountable, and it undermines the effectiveness of combating corruption.

(U) Conclusion

(U) Corp Commanders redirecting IG responsibilities to G2 and GS Legal staffs impeded the Corps IGs in the performance of their inspections and investigations. Corp Commanders assigned inspections and investigations that the IGs could have performed best to G2 or SJA investigators, demonstrating Corps Commanders' misunderstanding of their IGs' value, roles, and responsibilities. Additionally, assigning IGs to Corps joint inspection and investigation committees violates MoD Policy 1-20 and compromises the IGs' independence. Furthermore, confusion over IG and SJA roles and responsibilities for investigation of alleged criminal activities limited the commanders' ability to hold people accountable, undermining the effectiveness of IG efforts to combat corruption.

(U) Recommendations, Management Comments, and Our Response

(U) Recommendation D.1

- a. **We recommend that the Commander, Resolute Support, in coordination with the Chief of Staff, Resolute Support, and the Deputy Advisor to the Ministry of Defense, assist the Minister of Defense to clarify and update policy to eliminate commander-imposed limitations on Inspectors General and clarify roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel.**

(U) Commander, Resolute Support Comments

(U) The CoS DCOS-SA/CSTC-A, responding for the Commander, Resolute Support, partially agreed, stating that the Commander, Resolute Support, in coordination with the Chief of Staff, Resolute Support and Deputy Advisor to the MoD, will advise the MoD to eliminate commander-imposed limitations on Inspectors General and clarify roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel. We will also assist the MoD in updating MoD Policy 1-20, "Inspection Policy and Procedures" as required.

(U) Our Response

(U) Comments from the command were responsive to the recommendation. We consider the recommendation resolved, but open. We will close recommendation D.1.a once the command provides supporting documentation outlining the results of efforts, such as minutes of Key Leader Engagements, to get the MoD to eliminate commander-imposed limitations on Inspectors General and clarify roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel. We will request an update in 6 months on this effort and the status of the update of MoD Policy 1-20.

- b. **We recommend that the Commanders of the Train, Advise, and Assist Commands advise Corps Commanders to take action to eliminate obstacles to the ability of Corps Inspectors General to combat corruption.**

(U) Commanders, Train, Advise, and Assist Commands Comments

(U) CoS DCOS-SA/CSTC-A, responding for the Commanders of the Train, Advise, and Assist Commands, partially agreed, stating that the Commanders of the Train, Advise, and Assist Commands will advise Corps Commanders to take action to enhance the ability of Corps Inspectors General to combat corruption, reporting any unresolved high risk areas through their Statement of Assurance to their leadership. TAA efforts will include Corps Commanders' proper use of Corps IGs to investigate allegations of corruption, increase accountability of corruption cases, and clarification of roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel.

(U) Our Response

(U) Comments from the command were responsive to the recommendation. We consider the recommendation resolved, but open. We will close recommendation D.1.b once the command provides supporting documentation outlining the results of efforts to:

- enhance the ability of Corps Inspectors General to combat corruption by reporting any unresolved high risk areas through their Statement of Assurance to their leadership,
- ensure proper use of Corps IGs to investigate allegations of corruption,
- increase accountability of corruption cases, and
- clarify roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel.

(U) We will request an update in 6 months.

(U) Recommendation D.2

(U) We recommend that the Resolute Support Deputy Advisor to the Ministry of Defense advise the Minister of Defense, in coordination with the Army Chief of the General Staff, to define clear roles and responsibilities of Corps level Inspectors General, legal staff, and G2 personnel related to combating corruption.

(U) Deputy Advisor to the Ministry of Defense, Resolute Support Comments

(U) The CoS DCOS-SA/CSTC-A, responding for the Resolute Support Deputy Advisor to the MoD, partially agreed, stating the Resolute Support Deputy Advisor to the MoD will advise the Minister of Defense to clarify roles and responsibilities between the Corps level Inspectors General, legal staff, and G2 personnel related to combating corruption. TAA efforts will include Corps Commanders proper use of Corps IGs to conduct inquires and investigations, and proper utilization of assigned IG personnel for inspections to prevent assignment to a joint inspection with non-IG personnel.

(U) Our Response

(U) Comments from the command were responsive to the recommendation. We consider the recommendation resolved, but open. We will close recommendation D.2 once the command provides supporting documentation reporting the results of efforts to:

- clarify roles and responsibilities between the Corps level Inspectors General, legal staff, and G2 personnel related to combating corruption,
- ensure proper use of Corps IGs to conduct inquires and investigations, and
- ensure proper utilization of assigned IG personnel for inspections to prevent assignment to a joint inspection with non-IG personnel.

(U) We will request an update in 6 months.

(U) Recommendation D.3

(U) We recommend that the Commander, Resolute Support, in coordination with the Deputy Advisor to the Ministry of Defense, advise the Minister of Defense and the Afghan National Army Chief of the General Staff to update their policies and procedures to ensure that the reports by Afghan National Army Corps Inspectors General about alleged corruption are processed in accordance with Afghan law.

(U) Commander, Resolute Support Comments

(U) The CoS DCOS-SA/CSTC-A, responding for the Commander, Resolute Support and Deputy Advisor to the MoD, partially agreed, stating that the Commander, Resolute Support will advise the Minister of Defense and the Afghan National Army Chief of the General Staff to update MoD Directive Number 5001, "The Ministry of Defense and Its Major Organizations and Functions"; MoD Policy 1-20, "Inspection Policy and Procedures"; and MoD Letter Number 3721, establishing the Transparency and Accountability Committee to correct any conflicts with the Afghan Counter Corruption Strategy Law. Additionally, the command will TAA the MoD regarding alleged corruption reports by Afghan National Army Corps Inspectors General and request that all cases be properly adjudicated.

(U) Our Response

(U) Comments from the command were responsive to the recommendation. We consider the recommendation resolved, but open. We will close recommendation D.3 once the command provides supporting documentation reporting the results of efforts to update:

- MoD Directive Number 5001, "The Ministry of Defense and Its Major Organizations and Functions,"
- MoD Policy 1-20, "Inspection Policy and Procedures," and
- MoD Letter Number 3721, establishing the Transparency and Accountability Committee to correct any conflicts with the Afghan Counter Corruption Strategy Law.

(U) We will request an update in 6 months.

(U) Finding E

(U) Personnel Assigned to the Resolute Support Directorate of National Logistics

(U) The number of people assigned to the Resolute Support Directorate of National Logistics (DNL) was insufficient to train, advise, and assist in transparency, accountability, and oversight at the assigned DNL locations.

(U) This occurred because:

- the assigned personnel were reduced from a high of **130 to 22** over 12 months, driven by Resolute Support command **assessment** for mission changes; and
- the train, advise, and assist capacity was **further degraded** due to concurrent advisor requirements to **maintain and** operate vehicles and to perform “Guardian Angel” security **duty for onsite** visits.¹⁴

(U) As a result, U.S. and Coalition efforts **to train, advise, and assist** on MoD Ministerial Internal Control Program **initiatives** were limited to half of the national logistic institutions.

¹⁴ [REDACTED]

(U) Discussion

(U) The RS DNL supports the Afghan fielding of supplies and materials required to support the ANDSF. The RS DNL also advises ANDSF logistic organizations at national-level institutions to enable accountable, Afghan-led logistic operations.¹⁵ The evaluation team recognized the criticality of the RS DNL mission to train, advise, and assist the development of internal-control plans for national-level organizations. These organizations manage large volumes of high-value assets purchased through the Afghan Security Forces Fund that present the highest potential for fraud, waste, and abuse. The following factors impeded these organizations' ability to TAA assigned locations:

- there was a limited number of advisors responsible for the train, advise, and assist mission at 22 national-level Afghan logistics locations, some of which are in remote, non-secured areas; and
- the requirement that advisory personnel conduct other duties, such as vehicle maintenance, vehicle operations, and "Guardian Angel" security for onsite visits significantly degraded TAA capacity.

(U) Advisory Manpower

(U) The number of personnel assigned to the RS Director of Logistics was reduced in anticipation of the scheduled U.S. drawdown in 2014. When NATO decided to extend its mission, there was no corresponding increase to the previous number of DNL advisors. During our August 2016 field visit, DNL had 16 military advisors and 6 civilian advisors. This was a decrease from 130 personnel just over a year before, in July 2015. Consequently, the unit was required to do the same job with only 17 percent of its original staff.

¹⁵ (U) National Level Logistic Institutions support MoD and MoI and are located in and around Kabul, Afghanistan. Some examples are Logistics Command, Central Supply Depot, Central Workshop, Heavy Repair Shop, National Transportation Brigade, MoI Tech, and 22 Bunkers Ammunition Storage. There are 22 total sites.

(U) This reduction of personnel limited the TAA coverage at all 22 logistic locations. EF 5 advisors stated that coverage occurred only at specific locations on specific days. The DNL TAA Team previously advised at all 22 logistic sites for the police, the Army, and their associated maintenance locations. By August 2016, that coverage had decreased to 11 of the 22 separate logistic sites. A senior DNL official noted that, with so few people, it was difficult to communicate with all logistics sites. He stated that they now limit their advisory efforts to Classes of Supply II, VII, IX, Central Workshop, Heavy Repair Shop, and National Transportation Brigade. The RS DNL senior advisor emphasized that the lack of personnel inherently weakened DNL's advisory efforts in the MoD and Afghan Army national logistics, which severely degraded the RS advisor's ability to help develop effective internal controls in this area.

(U) Support Requirements

(U) The RS DNL leadership emphasized that support requirements never changed proportionately with the drawdown of personnel. These requirements included vehicle maintenance, vehicle operations, and "Guardian Angel" security duty.

(U) The RS DNL Director stated that the organic security element within HQ RS is not large enough to meet extra security requirements generated by the high-threat environment. The Director's advisory staff had to augment the security team. As a result, the advisor unit had to provide security for its own movement. Moreover, the security planning and preparation for the various missions decreased the advisory team's ability to conduct its TAA mission. The Director stated that the impact of the additional support requirements drove down his effective advisor availability from 22 people to 9 on any given day.

(U) Actions Taken

(U) The DCOS-SA has taken steps to increase the number of personnel assigned to the RS DNL organization since the time of our fieldwork in July to August 2016. The RS command has moved eight manpower positions from Bagram Air Base to RS DNL to increase advisor staff and TAA capability. This increase in positions will allow more TAA missions each week and will expand their efforts to cover Logistics Command, Central Supply Depot, Class II, Class IX, National Transportation Brigade, Heavy Repair Shop, Central Workshop, and the MoI Tech.

(U) Additionally, the DCOS-SA, EF 5 office has reprioritized RS DNL, providing weekly transportation and security support from an external Kabul Security Force for movements to the National Transportation Brigade, the Heavy Repair Shop, the Central Workshop, and the MoI Tech.

(U) Conclusion

(U) The RS DNL supports the fielding and development of ANDSF Logistic Organizations at national-level institutions. Those institutions are responsible for a complex logistics network that manages a large volume of high-value commodities. The disproportionate troop-to-task relationship adversely affects EF 2's ability to effectively and efficiently train, advise, and assist MICP development within the ANA logistics network, and could increase the opportunity for corruption.

(U) Recommendation, Management Comments, and Our Response

(U) Recommendation E

(U) We recommend that the Chief of Staff, Resolute Support, in coordination with the Commanding General, Combined Security Transition Command – Afghanistan, review the capacity of the Resolute Support Defense National Logistics Directorate to train, advise, and assist the transparency, accountability, and oversight effort at Ministry of Defense national-level logistic institutions to ensure that current Resolute Support advisory staffing at the National Logistics Directorate is sufficient to support development of internal controls.

(U) Chief of Staff, Resolute Support Comments

(U) The CoS DCOS-SA/CSTC-A, responding for the Chief of Staff, Resolute Support agreed, stating that CSTC-A concurs with Finding E concerning the insufficient number of personnel assigned to the EF 5.1 Directorate of National Logistics (DNL). As the report indicates, CSTC-A has been able to leverage additional manpower from the Resolute Support Sustainment Brigade, but this small number of augmentees has not made a discernible difference in DNL's ability to adequately TAA at all of the national level logistics nodes for both the MoD and MoI. The RS mission operates within the authorized manning from the CJSOR. HQ RS can make recommended changes to the CJSOR which must then be acted on by the Force Management Conference at NATO and reviewed by CENTCOM.

(U) Our Response

(U) Comments from the command were responsive to the recommendation. We consider the recommendation resolved, but open. We acknowledged the timely actions already taken by CSTC-A to address manpower shortfalls in DNL and understand the limitations of those actions. We will close recommendation E once we receive a copy of the manpower review assessment, the recommended change to the CJSOR, the response by the Force management Conference at NATO, and the review by CENTCOM. We will request an update in 6 months.

Approved For Release

(U) Appendix A

(U) Scope and Methodology

(U) We conducted this evaluation from May 2016 through November 2016 in accordance with the “Quality Standards for Inspection and Evaluation,” published by the Council of Inspectors General on Integrity and Efficiency in January 2012, and the “Inspection and Evaluation Handbook,” published by the DoD Office of Inspector General in October 2015. Those standards require that we plan and perform the assessment to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings, conclusions, and recommendations based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings, conclusions, and recommendations.

(U) This evaluation continues a series of congressionally mandated, command-requested, or self-generated Office of Inspector General reports published by Special Plans and Operations, which focus on the TAA and Equip missions in Afghanistan. The final report provides recommendations to the commands and other DoD elements. This evaluation supports the IG strategic goal of prevailing in today’s wars and deterring conflict and the DoD management challenges of Equipping ANDSF with respect to the \$1.8B funding for the Afghan MoD. The following areas defined the scope of this evaluation:

- (U) U.S., NATO, and Coalition Force’s regulations, policies, procedures, and guidance about how to train, advise, and assist the MoD and ANA’s implementation of transparency, accountability, and oversight functions;
- (U) U.S., NATO, and Coalition Force’s regulations, policies, procedures, and guidance about train, advise, and assist in the Afghan National Defense Security Forces’ implementation of the Ministerial Internal Control Plan for the MoD;
- (U) U.S., NATO, and Coalition Force’s regulations, policies, procedures, and guidance about train, advise, and assist in the Afghan National Defense Security Forces’ implementation of an Organizational Inspection Program;
- (U) GIRoA, MoD, and ANA’s regulations, policies, procedures, and guidance about their implementation of transparency, accountability, and oversight functions;
- (U) GIRoA, MoD, and ANA’s regulations, policies, procedures, and guidance about their implementation of the Ministerial Internal Control Programs for the MoD;

- (U) GIRoA , MoD, GS, and ANA's regulations, policies, procedures, and guidance about their implementation of Organizational Inspection Programs; and
- (U) Progress to date and activities conducted by entities of the DoD, CENTCOM, NATO/RS, Coalition Forces, and MoD/ANA relating to the implementation of transparency, accountability, and oversight functions; Ministerial Internal Control Plans; and Organizational Inspection Plans.

(U) This evaluation determined whether U.S. Government and Coalition TAA efforts will enable the Afghan MoD and subordinate organizations to develop a TAO capability that helps the MoD to run efficient and effective operations, report reliable information about its operations, and comply with applicable laws and regulations. However, the evaluation team modified the objective to exclude “that helps the MoD to run efficient and effective operations, report reliable information about its operations, and comply with applicable laws and regulations.” This modification resulted from several factors, including:

- the immaturity of the MoD’s Ministerial Internal Control Program (MICP);
- the significant lag in executing the Minister of Defense’s decrees about implementing the MICP and the current status of its implementation; and
- the absence of developed and approved implementation plans that would allow the team to analyze the MICP’s impact on the Ministry’s capability to run efficient and effective operations, report reliable information about its operations, and comply with applicable laws and regulations.

(U) To assess our objective, we:

- reviewed published reports, books, professional articles, and other analyses related to the efforts to train, advise, and assist the MoD and ANA;
- reviewed MoD, ANA, U.S., NATO/RS, and Combined Security Transition Command – Afghanistan plans, orders, and other guidance associated with efforts to develop internal controls within the MoD and ANA;
- interviewed U.S., Coalition, MoD, and ANDSF personnel associated with developing and implementing policies, processes, and procedures to train, advise, and assist the MoD and ANA; and
- visited selected Coalition, MoD, and ANA units supporting the MoD and ANA train, advise, and assist mission.

(U) We announced this evaluation on May 17, 2016. We collected documents and conducted interviews throughout the entire period of our evaluation. Three DoD OIG, Special Plans and Operations, members assigned in Afghanistan interviewed Coalition subject matter experts in June 2016. Four team members from the OIG headquarters deployed to Afghanistan in July and August 2016 for a site visit with support from Special Plans and Operations personnel. The combined team visited locations in and around Kabul and ANA Regional Commands in eastern and southern Afghanistan.

(U) The combined team conducted more than 120 interviews with:

- senior Coalition-force officials, staff, and advisors in RS Command, CSTC-A, Train, Advise, and Assist Commands – Air, Central, East, and South; and
- senior Afghan officials in the MoD, ANA General Staff, the ANA 201st and 205th Corps, the Afghan Air Force, the 111th Capital Division, and national logistics organizations.

(U) We chose the locations for site visits based on the commands' ability to transport the team to the sites and the threat at each location. Ministerial and regional visits enabled us to identify systemic issues affecting overall MoD and ANA efforts to improve internal controls and to maintain accountability and oversight.

(U) Limitations

(U) Due to time constraints and enemy threats, we were unable to visit Train, Advise, and Assist Commands Southeast, Southwest, West, and North.

(U) Use of Computer-Processed Data

(U) We used U.S. Forces provided computer-processed data to perform this assessment. We did not test their results for accuracy, completeness, or consistency. However, based on our review of the information, we determined that the results presented were sufficiently reliable to meet our objectives.

(U) Prior Coverage

(U) During the last 5 years, the Government Accountability Office (GAO) issued one report on this subject. The DoD OIG and the Special Inspector General for Afghanistan Reconstruction (SIGAR) issued six reports discussing processes focused on accountability within Afghanistan.

(U) Access unrestricted GAO reports at <http://www.gao.gov>.

(U) Access unrestricted DoD OIG reports at <http://www.dodig.mil/pubs/index.cfm>.

(U) Access unrestricted SIGAR reports at <http://www.sigar.mil/audits/auditreports>.

(U) GAO

(U) GAO-11-710 – “Actions Needed to Improve Accountability of U.S. Assistance to Afghanistan Government,” July 2011. This report assessed:

- the extent to which the U.S. Agency for International Development (USAID) and the DoD have increased direct assistance,
- USAID’s and DoD’s steps to ensure accountability for bilateral direct assistance, and
- USAID’s and DoD’s steps to ensure accountability for multilateral direct assistance.

(U) GAO found that USAID and DOD had taken steps to help ensure the accountability of their bilateral direct assistance to Afghan ministries, but USAID had not required risk assessments in all cases before awarding these funds

(U) Department of Defense Inspector General

(U) Report No. DODIG 2015-108, “Assessment of U.S. and Coalition Efforts to Develop the Sufficiency of Afghan National Security Forces’ Policies, Processes, and Procedures for the Management and Accountability of Class III (Fuel) and Class V (Ammunition),” April 30, 2015. This assessment evaluated the sufficiency of ANSF policies and procedures for the management and accountability of fuel (Class III [Bulk]) and conventional military ammunition and explosives (Class V).

(U) Coalition force and ANSF leaders recognized that development of policies and procedures for the management and accountability of fuel (Class III [Bulk]) and conventional military ammunition and explosives (Class V) was crucial to long-term ANSF operational success.¹ Coalition force leaders and advisors and ANSF leaders and senior logisticians identified a need for updated policy, procedures, and management controls; improved policy enforcement/implementation; and increased contract oversight.

(U) 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. This assessment evaluated 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, this assessment evaluated whether:

- U.S. and Coalition goals, objectives, plans, guidance, and resources were sufficient to effectively develop, manage, and transition logistics, supply, and maintenance systems to the ANP in 2014;
- U.S. and Coalition plans to transition the lead for ANP logistics and maintenance processes to Afghans included mitigation for the impact of delays in the transition; and
- U.S. and Coalition plans and resources would effectively support ANP logistics, supply, and the sustainment and continued development of maintenance systems beyond 2014.

(U) Coalition force and ANP leaders recognized that development of logistics, including supply and maintenance capabilities, was crucial to long-term ANP success. Coalition force advisors identified a need for certain policy updates in support of logistics transition, and encouraged the MoI and ANP leaders to implement and enforce established logistics policies and processes. Coalition, MoI, and ANP leaders readily offered input on and analysis of MoI and ANP logistics development, and the importance of implementing a demand-based logistics, supply, and maintenance system to ANP mission success.

(U) Report No. DODIG 2014-102, "Government of the Islamic Republic of Afghanistan Needs to Provide Better Accountability and Transparency Over Direct Contributions," August 29, 2014. The overall objective was to determine whether the Government of the Islamic Republic of Afghanistan Ministries of Defense and Interior had controls in place to ensure a transparent and accountable fiscal process for the direct funding provided for the sustainment of the ANSF.

(U) DoD OIG found that GIRoA lacked the basic controls to provide reasonable assurance that it appropriately spent \$3.3 billion of ASFF direct contributions. These controls are key aspects of a transparent and accountable fiscal process.

(U) Report No. DODIG-2012-103, "Accountability of Night Vision Devices Procured for the Afghan National Security Forces Needs Improvement," June 18, 2012. The audit evaluated the accountability for night-vision devices and associated spare parts procured for the ANSF.

(U) The DoD OIG found that Defense Security Cooperation Agency (DSCA) officials, North Atlantic Treaty Organization Training Mission-Afghanistan/Combined Security Transition Command-Afghanistan (NTM-A/CSTC-A) officials, ANSF officials, and DoD contractors did not maintain complete accountability for NVDs and associated spare tubes procured for the ANSF.

(U) SIGAR

(U) SIGAR Audit 14-84 – “Afghan National Security Forces: Actions Needed to Improve Weapons Accountability,” July 2014. The objectives of this audit were to:

- evaluate the controls used to account for weapons before the DoD transfers title to the ANSF;
- evaluate the controls to account for weapons after the DoD transfers title to the ANSF; and
- determine the extent to which the number of weapons provided by the DoD and coalition partners reflects current ANSF requirements and changes in ANSF personnel levels.

(U) SIGAR found that the U.S. Department of Defense (DOD) maintained information on weapons purchased for the ANSF in two primary Information systems: the Security Cooperation Information Portal (SCIP) and the Operational Verification of Reliable Logistics Oversight Database (OVERLORD). SCIP was used by DOD personnel to track the shipment of weapons from the United States, while OVERLORD was used for tracking the receipt of weapons in Afghanistan. Errors and discrepancies often occurred because these two systems were not linked to each other and require manual data entry. When SIGAR compared the data in the two systems, it found that the databases did not always match; some records were duplicated, and some records were incomplete.

(U) SIGAR Audit 13-3 – “Afghan Police Vehicle Maintenance Contract: Actions Needed to Prevent Millions of Dollars From Being Wasted,” January 2013. The objectives of this audit were to assess whether:

- the DoD paid for services for the actual number of vehicles receiving maintenance,
- the contractor performed these services within the terms and conditions of the contract, and
- DoD agencies provided effective oversight of the contract.

(U) SIGAR found that CSTC-A unnecessarily paid \$6.3 million from April 2011 to September 2012 because the U.S. Army Contracting Command and CSTC-A based the firm fixed-price rates on vehicles purchased for the ANP, but they did not account for vehicles that had not been seen for service in over a year or had been destroyed. In addition, SIGAR estimated that CSTC-A paid at least \$530,000 more than necessary because the minimum number of vehicles in the contract exceeded the number of vehicles serviced.

Approved For Release

(U) Appendix B

(U) Applicable Criteria

(U) Department of Defense

(U) United States Central Command Operational Plan 1710-14, "Operation Freedom's Sentinel," July 22, 2015 (SECRET//REL TO USA, FVEY)

(U) Resolute Support Command and Combined Security Training and Assistance Command – Afghanistan

(U) Resolute Support Command Campaign Plan (classified)

(U) Resolute Support (RS) Security Force Assistance Guide, version 3.12, July 1, 2014

(U) Combined Security Transition Command – Afghanistan EF 2 and Transparency, Accountability, and Oversight (TAO) Continuity Information Paper, February 2, 2016

(U) Combined Security Transition Command – Afghanistan EF 2 and Transparency, Accountability, and Oversight (TAO) Program of Action Milestones (NATO Restricted)

(U) Government of the Islamic Republic of Afghanistan

(U) Ministry of Defense, Office of the Minister of National Defense, "Ministry of Defense General Staff Planning Guidance for the years 1396 to 1398," October 2015

(U) Ministry of National Defense, "National Military Strategy 2017-2019," May 2015

(U) Ministry of National Defense, "Strategic Planning Guidance 1394," 2015

(U) Ministry of Defense, Office of the Minister of National Defense, "Decree 5001, Ministry of Defense Organization and Functions Manual," March 22, 2011

(U) Government of the Islamic Republic of Afghanistan and NATO Resolute Support Afghan Ministry of Defense, Afghan MoI and Afghan National Army General Staff Master Ministerial Development Plan, SYs 1394-1395 and CY 2015-2016; reviewed and approved by Minister of Defense, Minister of Interior, Chief of the General Staff. (NATO/ISAF-RESTRICTED RELEASABLE to GIRoA)

(U) Appendix C

(U) List of Classified Sources

(U) COMISAF Operations Plan (OPLAN) 38312, Resolute Support (RS) Operations in Afghanistan (NATO/ISAF SECRET REL TO RESOLUTE SUPPORT)

Declassify on: no date

(U) Afghan MoD, Afghan Ministry of Interior and Afghan National Army General Staff Master Ministerial Development Plan, CY 2015-2016 (NATO/ISAF-RESTRICTED RELEASABLE to GIROA)

Declassify on: no date

(U) KLE Issue Card – MoD Biometric Registration, April 23, 2016 (NATO/RS-SECRET)

Declassify on: no date

(U) Essential Function Update (EFU) Post Meeting Minutes (PMM), January 1, 2016 (NATO/RS SECRET)

Declassify on: no date

(U) Advisor's Daily Report, September 18, 2016 (NATO/RS SECRET)

Declassify on: no date

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(U) Appendix D

(U) Ministerial Internal Control Program

(U) The U.S. and Coalition EF 2 advisory team developed the MICP as a management tool to enable the Ministry to address systemic corruption. The overarching framework for the program drew from the internationally recognized Committee of Sponsoring Organizations of the Treadway Commission's Internal Control – Integrated Framework, more commonly known as simply the “COSO Framework”.

(U) The COSO Framework formed the basis of the guiding document, titled “Ministerial Internal Control Program: A Reference Guide for Managing MoD Operational Practices,” published in November 2014. This document describes the program's key objectives and outlines the essential components of an effective internal control program.

(U) Applicable Criteria

(U) The Committee of Sponsoring Organizations of the Treadway Commission defines internal control as a process to provide reasonable assurance that the MoD operates as intended in achieving its objective. The commission more succinctly states that internal control serves as “the first line of defense in the fight against fraud and corruption.” Using effective internal control within critical financial and nonfinancial processes will help achieve the three objectives of internal control:

- efficient and effective operations,
- compliance with laws and regulations, and
- reliability of financial reporting.

(U) The Commission further defines MICP as the overarching program to guide the MoD to:

- identify and map critical financial and nonfinancial processes from top to bottom;
- identify, assess, and evaluate key risks to the achievement of critical processes;
- develop, implement, and maintain internal controls to mitigate risks to critical processes; and
- implement oversight initiatives to assure MoD leadership that critical processes are effectively controlled and working effectively and efficiently.

(U) The Minister of Defense adopted the MICP as a decreed policy published in April 2015. This policy document reinforces the purpose and objectives of the reference guide. It also directs that the Assistant Minister Offices, MoD Independent Departments, General Staff Departments, Support Commands, Commanders of Corps, Divisions, and independent Brigades of Ground and Air Forces are obliged to develop internal-control plans. Furthermore, in June 2015 the Minister of Defense issued Order 84, formally issuing implementation guidelines for the MICP policy.

(U) The requirement to establish an internal-control program received further impetus when President Ashraf Ghani released a Presidential Decree in March 2016 promoting the “Governance and Justice Council” to the “Higher Council of Governance, Justice, and Fight against Corruption.” This decree includes purpose, structure, and duties for an Anti-Corruption Council, which directs the Secretariat to, among other duties, establish internal-control mechanisms in coordination with the ministries.

(U) The National Unity Government of Afghanistan highlighted the implementation of the Ministerial Internal Control Program in the security ministries in its report to the 2016 NATO Warsaw Summit in July 2016. The report highlights MICP as “a formal oversight mechanism to ensure ministerial effectiveness and efficiency.” Accordingly, the Minister of Defense has identified enforcement of the MICP as one of his top-10 priorities.

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(U) Management Comments



UNCLASSIFIED
DEPUTY CHIEF OF STAFF SECURITY ASSISTANCE
COMBINED SECURITY TRANSITION COMMAND – AFGHANISTAN
KABUL, AFGHANISTAN
APO AE 09356

DCOS SA/CSTC-A

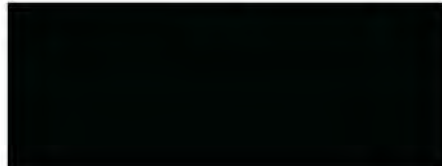
15 June 2017

MEMORANDUM FOR United States Central Command Inspector General (CCIG), MacDill
Air Force Base, FL 33621

SUBJECT: DoD IG Draft Report D2016-D00SPO-0153.000: "Evaluation of U.S. and Coalition
Efforts to Enable the Afghan Ministry of Defense to Develop Its Oversight and Internal Control
Capability"

1. Reference DoD IG Draft Report D2016-D00SPO-0153.000
2. The purpose of this memorandum is to provide responses (Enclosure) to the
recommendations in the Draft Report at reference. CSTC-A has provided responses to
recommendations B-1, B.2, B-3, C-1, C-2, D.1, D-2 and D-3.
3. CSTC-A provided responses to all DoD-IG comments in the Draft Report at reference and
concurred on all recommendations provided.
4. Point of contact for this memorandum is [REDACTED] at DSN [REDACTED] or email.

Enclosure
CSTC-A Response



UNCLASSIFIED

CSTC-A DRAFT REPORT RESPONSE
“Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to
Develop Its Oversight and Internal Control Capability”
(DoD IG Draft Report D2016-D00SPO-0153.000)

1. Recommendation B.1:

(U) We recommend that the Commander, Resolute Support, in coordination with the Commanding General, Combined Security Transition Command – Afghanistan, advise the Minister of Defense and Afghan National Army Chief of the General Staff to emphasize the importance of the implementation plans for the Ministerial Internal Control Program and to ensure timely development of these plans.

(U) **CSTC-A response:** Concur. The 1396 MoD Commitment Letter states the following conditionality, which could result in the removal of up to \$500K from the MoD per quarter:

(U) “Required Ministerial Internal Control Program’s (MICP) Statement of Assurance with supporting documents will be completed no later than 15 June 2017.”

(U) The ministry is working toward the goals outlined in the commitment letter, and has issued direction to all assessable units outlining the importance of implementation. Additionally, per the DoD IGs recommendation, DCOS SA CSTC-A CG will meet with the MINDEF and CoGS to reemphasize the importance of full implementation of the Ministerial Internal Control Program to include implementation plans and timely completion of annual Statements of Assurance.

2. Recommendation B.2:

(U) We recommend the Chief of Staff, Resolute Support, in coordination with the Deputy Advisor to the Ministry of Defense, review and update Essential Function coordination processes to ensure that all Essential Function organizations train, advise, and assist the development of implementation plans for the Ministerial Internal Control Program as a synchronized and integrated effort at the Ministry of Defense, Afghan National Army Corps, and Logistics Command and Medical Command.

(U) **CSTC-A response:** Concur. The Chief of Staff, Resolute Support, in coordination with the Deputy Advisor to the Ministry of Defense, have reviewed and updated Essential Function coordination processes to include weekly, Triangle meetings (EF2, EF3, EF7), DA MoD MAG meetings (all EFs), DA MoI meetings (all EFs), Counter-Corruption Coordination Meetings (MoI advisors from EF2, EF3, EF7) and monthly Counter-Anti Corruption (CAC) coordination meetings (all EFs). TAAC advisors are included in the Triangle meeting monthly. Implementation of the Ministerial Internal Control Program is discussed at these meetings regularly and ensures a synchronized and integrated effort at the Ministry of Defense, Afghan National Army Corps, and subordinate commands. Recently (April 25), a RS FRAGO was issued to all EFs directing the TAAing of the MICP across functional areas. Additionally, all EFs were directed to assist their Afghan partners with the mapping of high-risk processes for their functional areas, identifying and implementing internal controls. Progress is reviewed monthly during the CAC meetings.

CSTC-A DRAFT REPORT RESPONSE
“Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to
Develop Its Oversight and Internal Control Capability”
(DoD IG Draft Report D2016-D00SPO-0153.000)

3. Recommendation B.3:

(U) We recommend that the Director, Essential Function 2, in coordination with the Chief of Staff, Resolute Support, and Deputy Advisor to the Ministry of Defense, update the Ministerial Internal Control Program advisory training to ensure that U.S. and Coalition advisors for the Ministry of Defense, Afghan National Army Corps, and subordinate commands can train, advise, and assist in the development and implementation of the Ministerial Internal Control Program.

(U) **CSTC-A response:** Concur with comment. RS and JFCB have identified a training shortfall for personnel assigned. A variety of short term and long term initiatives are being work to address this general training gap. Within EF2, the following initiatives are supporting the larger RS effort:

- (U) Updating the MICP training presentation to provide more in-depth information and example.
- (U) Training will be included in the new 4-Day RS in-processing conference, which is required for every advisor falling under the RS command.
- (U) International (NATO) pre-deployment seminar located in Poland - This training will include MICP training.
- (U) Minister of Defense Advisors (MoDAs): EF2 will provide pre-deployment MICP training to U.S. MoDAs prior to their arrival in country. This training will take place in person by MoDAs who have returned to America, or via VTC by those still in country.

4. Recommendation C.1:

a. (U) We recommend that the Commander, Resolute Support, in coordination with the Chief of Staff, Resolute Support, and Deputy Advisor to the Ministry of Defense, advise the Minister of Defense and Afghan National Army Chief of the General Staff to require Inspectors General to adhere to established Ministry of Defense investigation and inspections standards.

(U) **CSTC-A response:** Concur. The Commander, Resolute Support, in coordination with the Chief of Staff, Resolute Support, and Deputy Advisor to the Ministry of Defense, will advise the Minister of Defense and Afghan National Army Chief of the General Staff to require Inspectors General to adhere to established Ministry of Defense investigation and inspections standards.

b. (U) We recommend that Commanders of the Train, Advise, and Assist Commands, advise Afghan National Army and Afghan Air Force Commanders to support and require their Inspectors General to adhere to established Ministry of Defense Inspector General investigation and inspections standards.

CSTC-A DRAFT REPORT RESPONSE

**“Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop Its Oversight and Internal Control Capability”
(DoD IG Draft Report D2016-D00SPO-0153.000)**

(U) **CSTC-A response:** Concur. The Commanders of the Train, Advise, and Assist Commands will advise Afghan National Army and Afghan Air Force Commanders to support and require their Inspectors General to adhere to established Ministry of Defense Inspector General investigation and inspections standards.

5. Recommendation C.2:

(U) We recommend that the Resolute Support Deputy Advisor to the Ministry of Defense, in coordination with the Deputy Chief of Staff for Security Assistance, Resolute Support, and Commanders of the Train, Advise, and Assist Commands, ensure the assignment of enough U.S. and Coalition IG advisors with the experience and training to train, advise, and assist Ministry of Defense Inspectors General to perform to the required inspection standards for Ministry of Defense Inspectors General.

(U) **CSTC-A response:** Partially Concur. We cannot respond to the concept of “enough” advisors. The Resolute Support Deputy Advisor to the Ministry of Defense, in coordination with the Deputy Chief of Staff for Security Assistance, Resolute Support, and Commanders of the Train, Advise, and Assist Commands, utilize authorized manning. The RS mission operates within the authorized manning from the Combined Joint Statement of Requirements (CJSOR). HQ RS makes recommended changes to the CJSOR which must then be acted on by the Force Management Conference at NATO and reviewed by CENTCOM. CSTC-A recently added 6 EF2 contractor advisors to the TAACs to provide organization depth. We will analyze the results of our MoD IG advising efforts utilizing the RS Program of Actions and Milestones as an indicator of the effectiveness of our advising efforts including these new advisors over the next year to determine if additional manning should be requested on a future CJSOR.

6. Recommendation D.1:

a. (U) We recommend that the Commander, Resolute Support, in coordination with the Chief of Staff, Resolute Support, and Deputy Advisor to the Ministry of Defense, advise the Minister of Defense, assist the Minister of Defense to clarify and update policy to eliminate commander-imposed limitations on Inspectors General and clarify roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel.

(U) **CSTC-A response:** Partially Concur. The Commander, Resolute Support, in coordination with the Chief of Staff, Resolute Support, and Deputy Advisor to the Ministry of Defense, will advise the Minister of Defense to eliminate commander-imposed limitations on Inspectors General and clarify roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel. We will also assist the Ministry of Defense (MoD) in updating MoD Policy 1-20 Inspection Policy and Procedures as required.

CSTC-A DRAFT REPORT RESPONSE

**“Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop Its Oversight and Internal Control Capability”
(DoD IG Draft Report D2016-D00SPO-0153.000)**

b. (U) We recommend that Commanders of the Train, Advise, and Assist Commands, advise Corps Commanders to take action to eliminate obstacles to the ability of Corps Inspectors General to combat corruption.

(U) **CSTC-A response:** Partially Concur. The Commanders of the Train, Advise, and Assist Commands, will advise Corps Commanders to take action to enhance the ability of Corps Inspectors General to combat corruption reporting any unresolved high risk areas through their Statement of Assurance to their leadership to address. TAA efforts will include Corps Commanders proper use of Corps IGs to investigate allegations of corruption, increase accountability of corruption cases, and clarification of roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel.

7. Recommendation D.2:

(U) We recommend that the Resolute Support Deputy Advisor to the Ministry of Defense advise the Minister of Defense, in coordination with the Army Chief of the General Staff, to define clear roles and responsibilities of Corps level Inspectors General, legal staff, and G2 personnel related to combating corruption.

(U) **CSTC-A response:** Partially Concur. The Resolute Support Deputy Advisor to the Ministry of Defense will advise the Minister of Defense, in coordination with the Army Chief of the General Staff, to define clear roles and responsibilities of Corps level Inspectors General, legal staff, and G2 personnel related to combating corruption. TAA efforts will include Corps Commanders proper use of Corps IGs to conduct inquiries and investigations, and proper utilization of assigned IG personnel for inspections to prevent assignment to a joint inspection with non-IG personnel. Additional TAA efforts will include clarification of roles and responsibilities between Inspectors General, G2 Intelligence, and Staff Judge Advocate personnel.

8. Recommendation D.3:

(U) We recommend that the Commander, Resolute Support, in coordination with the Deputy Advisor to the Ministry of Defense, advise the Minister of Defense and the Afghan National Army Chief of the General Staff to update their policies and procedures to ensure that the reports by Afghan National Army Corps Inspectors General about alleged corruption are processed in accordance with Afghan law.

CSTC-A DRAFT REPORT RESPONSE
“Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop Its Oversight and Internal Control Capability”
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(U) CSTC-A response: Partially Concur. The Commander, Resolute Support, in coordination with the Deputy Advisor to the Ministry of Defense, will advise the Minister of Defense and the Afghan National Army Chief of the General Staff to update MoD Directive Number 5001, “The Ministry of Defense and Its Major Organizations and Functions,” MoD Policy 1-20, “Inspection Policy and Procedures” and MoD Letter Number 3721 establishing the Transparency and Accountability Committee to correct any conflicts with the Afghan Counter Corruption Strategy Law. Additionally, we will TAA the Minister of Defense regarding alleged corruption reports by Afghan National Army Corps Inspectors General and request that all cases be properly adjudicated.

9. Recommendation E:

(U) We recommend that the Chief of Staff, Resolute Support, in coordination with the Commanding General, Combined Security Transition Command – Afghanistan, review the capacity of the Resolute Support Defense National Logistics Directorate to train, advise, and assist the transparency, accountability, and oversight effort at Ministry of Defense national-level logistic institutions to ensure that current Resolute Support advisor staffing at the National Logistics Directorate is sufficient to support development of internal controls.

(U) CSTC-A response: Concur. CSTC-A concurs with Finding E concerning the insufficient number of personnel assigned to the EF5.1 Directorate of National Logistics (DNL). As the report indicates, CSTC-A has been able to leverage additional manpower from the Resolute Support Sustainment Brigade (RSSB), but this small number of augmentees has not made a discernible difference in DNL's ability to adequately TAA at all of the national level logistics nodes for both the MoD and MoI. The RS mission operates within the authorized manning from the Combined Joint Statement of Requirements (CJSOR). HQ RS can make recommended changes to the CJSOR which must then be acted on by the Force Management Conference at NATO and reviewed by CENTCOM.

(U) Acronyms and Abbreviations

| | |
|--------------------------------|---|
| AFMIS | Afghan Financial Management Information System |
| AHRIMS | Afghan Human Resources Information Management System |
| ANA | Afghan National Army |
| ANDSF | Afghan National Defense and Security Forces |
| APPS | Afghan Personnel Pay System |
| CAC | Counter and Anti-Corruption |
| CENTCOM | Central Command |
| CJSOR | Combined Joint Statement of Requirements |
| CMS | Case Management System |
| CoreIMS | Core Inventory Management System |
| CoS DCOS- SA/CSTC-A | Chief of Staff, Deputy Chief of Staff for Security Assistance / Combined Security Transition Command – Afghanistan |
| COSO | Committee of Sponsoring Organizations of the Treadway Commission |
| CSTC-A | Combined Security Transition Command– Afghanistan |
| DCOS-SA | Deputy Chief of Staff – Security Assistance |
| DNL | Directorate of National Logistics |
| DoD | Department of Defense |
| DoD OIG | Department of Defense Office of Inspector General |
| EF | Essential Function(s) |
| GIRoA | Government of the Islamic Republic of Afghanistan |
| GS | General Staff |
| GS-IG | General Staff Inspector General |
| HQRS | Headquarters Resolute Support |
| IMS | Information Management System |
| ISAF | International Security Assistance Force |
| MDP | Ministerial Development Plan |
| MICP | Ministerial Internal Control Program |
| MINDEF | Minister of Defense |
| MoD | Ministry of Defense |
| Mol | Ministry of Interior |
| NATO | North Atlantic Treaty Organization |

| | |
|-------------|---|
| NRSS | NATO Resolute Support Secret |
| OIP | Organization Inspection Plan |
| RS | Resolute Support |
| SJA | Staff Judge Advocate |
| TAA | Train, Advise, and Assist |
| TAAC | Train, Advise, and Assist Command |
| TAO | Transparency, Accountability, and Oversight |

(U) Glossary

(U) **Afghan National Defense and Security Forces (ANDSF)**. ANDSF was the official designation of the Afghan security forces used in the Bilateral Security Agreement; it replaced the prior term, ANSF.

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Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

The Whistleblower Protection Ombudsman's role is to educate agency employees about prohibitions on retaliation and employees' rights and remedies available for reprisal.

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