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Office of Inspector General
United States Department of State

AUD-MERO-22-18

Office of Audits

January 2022

**Information Report:
Office of Inspector General's Analysis of
Open Recommendations Specific to
U.S. Embassy Kabul, Afghanistan**

INFORMATION REPORT

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Summary of Review

The purpose of this Information Report is to present the results of Office of Inspector General's (OIG) analysis of open recommendations that were specific to U.S. Embassy Kabul, Afghanistan, and awaiting implementation when Embassy Kabul suspended operations on August 31, 2021. Specifically, OIG sought to determine whether open recommendations specific to U.S. Embassy Kabul, Afghanistan, should be closed, redirected, or remain open, considering the embassy's suspended operating status.

OIG identified a total of eight recommendations specific to Embassy Kabul that are still open – five issued in OIG reports published prior to the suspension of embassy operations and three issued in a report published after the suspension. Of the five that were open and awaiting implementation when the embassy suspended operations: two recommendations involved the management of physical security construction projects at the embassy, two involved food service operations, and one involved staffing levels in Afghanistan. OIG determined that because U.S. Government personnel were no longer posted at the embassy and the recommendations directly pertained to specific operations that have been overtaken by events, it is prudent to close these recommendations to avoid the administrative burden and costs associated with tracking these recommendations. Therefore, with the issuance of this report, OIG considers all five of these recommendations closed, and no further action is required.

In addition to those five recommendations, OIG identified three other recommendations that were directed to Embassy Kabul in a report issued in September 2021 following the suspension of operations. The three recommendations were addressed to the embassy's Public Affairs section and were intended to improve grant management oversight of multiple grants and cooperative agreements being executed by that section. Because of events unfolding in Kabul at the time, Department of State (Department) officials did not respond to the recommendations, stating that they needed to focus their efforts on evacuating U.S. citizens and Special Immigrant Visa applicants from Afghanistan. Officials stated that they would address OIG's report and recommendations as soon as their resources allow. Therefore, OIG issued the report without comment and considered all three recommendations unresolved.

OIG reviewed these three recommendations for potential closure but determined they should remain open pending a formal response from the Department. These recommendations remain relevant, and implementation of them would improve assistance oversight, should a remote mission be established outside of Afghanistan and assistance in the form of similar grants and cooperative agreements be awarded for Afghanistan. Therefore, these three recommendations will remain open and unresolved until the Department formally notifies OIG whether assistance funding will continue to be provided in Afghanistan through grants and cooperative agreements. OIG will continue its tracking of these recommendation through the audit compliance process and report the results in its semiannual report to Congress.

OBJECTIVE

The objective of this review was to determine whether open recommendations involving U.S. Embassy Kabul, Afghanistan, should be closed, redirected, or remain open, considering the embassy's suspension of operations on August 31, 2021.

BACKGROUND

Suspension of Operations at Embassy Kabul

On April 14, 2021, President Biden announced that a final troop withdrawal would be completed by September 11, 2021.¹ On April 27, 2021, the Department ordered Government employees whose functions could be performed elsewhere to depart Embassy Kabul and recommended that all U.S. citizens leave Afghanistan as soon as possible because of deteriorating security conditions.² On August 12, 2021, the Department ordered remaining personnel to evacuate the embassy,³ and on August 15, 2021, it reported that all embassy personnel had been moved to the Hamid Karzai International Airport.⁴ On August 31, 2021, Embassy Kabul announced it was suspending operations but would continue to provide assistance from Doha, Qatar, to U.S. citizens and their families in Afghanistan.

OIG Compliance Process

The Office of Management and Budget requires each agency to ensure that systems are in place to resolve and implement audit recommendations promptly and properly.⁵ The Department's Foreign Affairs Manual (FAM) establishes policies for compliance with OIG recommendations.⁶ The OIG compliance process includes the activities needed to track the status of recommendations and verify that corrective actions have been taken to implement the reports' agreed-upon findings and recommendations.

Specifically, upon issuance of a draft report, OIG allows action entities 14 days to provide their official written response related to the recommendations included in the draft report. OIG requests that responses to the draft report include a management decision indicating

¹ The White House, "Remarks by President Biden on the Way Forward in Afghanistan," at <https://www.whitehouse.gov/briefing-room/speeches-remarks/2021/04/14/remarks-by-president-biden-on-the-way-forward-in-afghanistan/>.

² U.S. Embassy in Afghanistan, "Security Alert- U.S. Embassy Kabul, Afghanistan (April 27, 2021)," at <https://af.usembassy.gov/security-alert-u-s-embassy-kabul-afghanistan-14/>.

³ U.S. Department of State, "Department Press Briefing- August 12, 2021," at <https://www.state.gov/briefings/departments-press-briefing-august-12-2021/>.

⁴ Congressional Research Service, "U.S. Military Withdrawal and Taliban Takeover in Afghanistan: Frequently Asked Questions," at <https://crsreports.congress.gov/product/pdf/R/R46879>.

⁵ Office of Management and Budget Circular A-50, "Audit Followup," 2 (September 29, 1982).

⁶ 1 FAM 056, "Audit and Inspection Recommendation Compliance."

agreement or disagreement with recommended actions. When issuing a final audit report, OIG instructs action entities to provide OIG with a written response for each recommendation within 30 days from the date of the transmittal memorandum or letter accompanying the final report. When the action entities agree with a recommendation, OIG asks management to provide a progress report describing planned actions to implement the recommendation and the corresponding implementation milestone date. When management disagrees with a recommendation, OIG asks management to explain the reason for the disagreement and provide alternative actions that can be taken to meet the intent of the recommendation.

OIG considers a recommendation unresolved, resolved, or closed, based on actions that the Department has taken or plans to take in response to the recommendation. A recommendation is considered unresolved if there is no agreement between OIG and management on the recommendation or proposed corrective action. A recommendation is considered resolved when there is an agreement on the recommendation and proposed corrective action, but implementation has not been completed. Open recommendations include both unresolved and resolved recommendations. A recommendation is considered closed when the agreed-upon action has been completed.

RESULTS

OIG identified a total of eight recommendations specific to Embassy Kabul that are still open – five issued in OIG reports published prior to the suspension of embassy operations and three issued in reports published after the suspension. The five recommendations specific to Embassy Kabul were open and awaiting implementation when the embassy suspended operations. OIG determined that because U.S. Government personnel were no longer posted at the embassy and the recommendations directly pertained to specific operations that have been overtaken by events, it is prudent to close these recommendations. As a result, with the issuance of this report, all five of the recommendations are considered closed, and no further action from the Department is required.

In contrast, OIG determined to leave open three recommendations addressed to Embassy Kabul that were made shortly after the Department suspended embassy operations.⁷ These three recommendations are intended to improve management oversight of multiple grants and cooperative agreements that were being executed by the embassy. Department officials did not respond to the recommendations, stating that they would address OIG's report and recommendations as soon as their resources allow. OIG reviewed these three recommendations for potential closure but determined they should remain open pending a formal response from the Department. These recommendations remain relevant, and implementation of them would improve assistance oversight, should a remote mission be established outside of Afghanistan and assistance in the form of similar grants and cooperative agreements be awarded for

⁷OIG, *Audit of U.S. Embassy Kabul, Afghanistan, Public Affairs Section Administration of Grants and Cooperative Agreements* (AUD-MERO-21-42, September 2021).

Afghanistan. Therefore, these three recommendations will remain open and unresolved until the Department formally notifies OIG whether assistance funding will continue to be provided in Afghanistan through grants and cooperative agreements. OIG will continue its tracking of these recommendation through the audit compliance process and report the results in its semiannual report to Congress.

Recommendations Addressing Embassy Construction, Food Services, and Staffing Are Closed

Audit of the Execution of Security-Related Construction Projects at U.S. Embassy Kabul, Afghanistan

In its report on the *Audit of the Execution of Security-Related Construction Projects at U.S. Embassy Kabul Afghanistan* (AUD-MERO-19-40, September 2019), OIG reported that the Department did not have an effective mechanism in place to track the total number and cost of physical security projects at the embassy. OIG concluded that without such a mechanism, Embassy Kabul's planning efforts were limited, including its ability to effectively prioritize projects and properly allocate resources to address needed physical security upgrades. OIG made 13 recommendations to address challenges in expediting physical security projects in Kabul. Of the 13 recommendations offered, Recommendations 4 and 7 that were specific to Embassy Kabul remained resolved, pending further action.

With respect to Recommendation 4, OIG recommended that "Embassy Kabul take steps to ensure that a qualified Project Manager with relevant construction expertise is assigned to oversee the day-to-day management of each physical security project initiated at post to confirm that the project meets relevant construction standards, building codes, and physical security requirements." Embassy Kabul concurred with the recommendation but, as of August 31, 2021, OIG has not received documentation demonstrating that it had been implemented.

With respect to Recommendation 7, OIG recommended that the Bureau of Diplomatic Security, in coordination with the Bureau of Overseas Buildings Operations, amend the 2015 Memorandum of Agreement Regarding Construction Services for Physical Security Upgrades in Kabul, Afghanistan, to define roles and responsibilities more clearly for physical security construction at the embassy. Initially, the Bureau of Diplomatic Security did not concur with the recommendation, stating that that there was no need for a country-specific memorandum of agreement. However, the bureau proposed revising the FAM and the Foreign Affairs Handbook as an alternative if the revisions were sufficient to meet the intent of the recommendation. OIG reviewed the revisions and determined they were not sufficient. When the embassy operations were suspended, the bureau stated that it was working with the Bureau of Overseas Buildings Operations on another alternative to implement OIG's recommendation. Accordingly, as of August 31, 2021, the recommendation remained resolved, pending further action. Table 1 summarizes the two embassy-specific recommendations and OIG's determination.

Table 1: Embassy Kabul-Specific Recommendations From AUD-MERO-19-40, as of August 31, 2021

Recommendation Number and Text	Department Response to Recommendation	Recommendation Status	
		As of August 31, 2021	With Issuance of This Report
4 OIG recommends that Embassy Kabul take steps to ensure that a qualified Project Manager with relevant construction expertise is assigned to oversee the day-to-day management of each physical security project initiated at post to confirm that the project meets relevant construction standards, building codes, and physical security requirements.	Embassy Kabul concurred with the recommendation.	Open Resolved, pending further action	Closed No further action required
7 OIG recommends that the Bureau of Diplomatic Security, in coordination with the Bureau of Overseas Buildings Operations, amend the 2015 Memorandum of Agreement Regarding Construction Services for Physical Security Upgrades in Kabul, Afghanistan, to more clearly define roles and responsibilities for physical security construction in Afghanistan with a specific focus on the types and locations of construction projects to be managed by each bureau as well as the Kabul Regional Security Office in Afghanistan.	The bureau initially did not concur with the recommendation, stating that there was no need for a country-specific memorandum of agreement. However, when operations at the embassy were suspended, the bureau was working on an alternative to implement the recommendation.	Open Resolved, pending further action	Closed No further action required

Source: Generated by OIG from analysis of prior report and Department compliance correspondence.

Audit of Food Services Under the Afghanistan Life Support Services Contract

In its report on the *Audit of Food Services Under the Afghanistan Life Support Services Contract* (AUD-MERO-20-46, September 2020), OIG reported that the Department did not administer the contract in accordance with all applicable Federal regulations, Department policies, and contract

terms and conditions. For example, OIG found that the monitoring checklist used by the Contracting Officer's Representative did not include the standards that needed to be monitored and that it did not consider the declining number of personnel living and working at the embassy compound when it decided to extend the contract. As a result, the number of meals estimated was higher than it should have been, resulting in the Department paying almost \$8.4 million for meals it did not need and that were not provided. OIG made five recommendations to the Bureau of Administration, Embassy Kabul, and the Bureau of South and Central Asian Affairs to improve the administration and oversight of future food services task orders. Of the five recommendations, three had been implemented and closed, while Recommendations 4 and 5 remained resolved, pending further action as of August 31, 2021.

With respect to Recommendation 4, OIG recommended that that the Bureau of South and Central Asian Affairs, in coordination with the Bureau of Administration, Office of the Procurement Executive, Office of Acquisitions Management, incorporate a requirement for the contractor to develop a cost control plan into the new Diplomatic Platform Support Services⁸ contract's request for task order proposals for food services in Afghanistan.

With respect to Recommendation 5, OIG recommended that the Bureau of South and Central Asian Affairs, in coordination with the Bureau of Administration, take appropriate steps to ensure that a cost control plan is executed under the Diplomatic Platform Support Services contract's food services task order for food services in Afghanistan. Both bureaus concurred with the recommendations, stating that, "they support the recommendation and will work in coordination, as required." OIG was awaiting documentation demonstrating that the bureaus undertook the stated action when the suspension of operations at Embassy Kabul was announced on August 31, 2021. Table 2 summarizes the recommendations specific to Embassy Kabul and OIG's determination.

Table 2: Embassy Kabul-Specific Recommendation From AUD-MERO-20-46, as of August 31, 2021

Recommendation Number and Text	Department Response to Recommendation	Recommendation Status	
		As of August 31, 2021	With Issuance of This Report
4 OIG recommends that the Bureau of South and Central Asian Affairs, in coordination with the Bureau of Administration, Office of the Procurement Executive, Office of Acquisitions Management	Both bureaus concurred with the recommendation, stating that, "they support the recommendation and will work in	Open	Closed
		Resolved, pending further action	No further action required

⁸ The Diplomatic Support Services contract is a multiple-award indefinite-delivery, indefinite-quantity contract to provide essential support services to U.S. embassies worldwide, including food, water, plumbing, sewage, maintenance, fuel, and property management.

Recommendation Number and Text	Department Response to Recommendation	Recommendation Status	
		As of August 31, 2021	With Issuance of This Report
incorporate a requirement for the contractor to develop a cost control plan into the Diplomatic Platform Support Services contract's request for task order proposals for food services in Afghanistan.	coordination, as required."		
5. OIG recommends that the Bureau of South and Central Asian Affairs, in coordination with the Bureau of Administration, Office of the Procurement Executive, Office of Acquisitions Management take appropriate steps to ensure a cost control plan is executed under the Diplomatic Platform Support Services contract's food services task order in Afghanistan.	Both bureaus concurred with the recommendation, stating that, "they support the recommendation and will work in coordination, as required."	Open Resolved, pending further action	Closed* No further action required

* Although OIG is closing this recommendation specific to Afghanistan, OIG maintains that the Bureau of Administration, Office of the Procurement Executive, Office of Acquisitions Management, should ensure that a cost control plan is included in the task orders issued under the Diplomatic Platform Support Services contract for all other applicable posts.

Source: Generated by OIG from analysis of prior reports and Department compliance correspondence.

Audit of the Department of State's Approach To Adjust the Size and Composition of U.S. Missions Afghanistan and Iraq

In its report on the *Audit of the Department of State's Approach To Adjust the Size and Composition of U.S. Missions Afghanistan and Iraq* (AUD-MERO-20-38, August 2020), OIG reported that Mission Afghanistan reduced personnel even though the foreign policy priorities and strategic diplomatic objectives remained unchanged.⁹ Officials expressed concerns about oversight, monitoring, and evaluation of projects with fewer staff members. OIG made three recommendations to ensure staffing levels in Afghanistan and Iraq aligned with U.S. foreign policy priorities and that these missions have the appropriate resources to achieve strategic

⁹Mission Afghanistan included personnel working at the embassy and various U.S. facilities around Kabul, including outside the embassy compound. After the collapse of the Afghan government in August 2021, Embassy Kabul suspended operations and all U.S. citizens under Chief of Mission authority were evacuated.

diplomatic objectives. Of the three recommendations, Recommendation 1 was directed to Mission Afghanistan and remained open, pending further action, as of August 31, 2021.

In Recommendation 1, OIG recommended that “the Under Secretary of State for Management lead a thorough review of the current staffing levels at Mission Afghanistan that incorporates Department and Government Accountability Office best practices for adjusting staffing at overseas posts to ensure the mission can accomplish its strategic priorities and objectives.” In response, the Office of the Under Secretary of State for Management concurred with the recommendation, stating it would “lead, in collaboration with the Bureau of South and Central Asian Affairs and the Bureau of Budget and Planning, a thorough strategic planning process at Mission Afghanistan that takes into account the operating environment of each facility.” Although OIG considered the recommendation resolved based on the Under Secretary’s concurrence, OIG was never provided documentation that demonstrated actions had been taken to warrant the closure of the recommendation. Table 3 summarizes the recommendation specific to Embassy Kabul and OIG’s determination.

Table 3: Embassy Kabul-Specific Recommendation From AUD-MERO-20-38, as of August 31, 2021

Recommendation Number and Text	Department Response to Recommendation	Recommendation Status	
		As of August 31, 2021	With Issuance of This Report
1 OIG recommends that the Under Secretary of State for Management lead a thorough review of the current staffing levels at Mission Afghanistan that incorporates Department and Government Accountability Office best practices for adjusting staffing at overseas posts to ensure the mission can accomplish its strategic priorities and objectives.	The Office of the Under Secretary of State for Management concurred with the recommendation, stating it would “lead, in collaboration with the Bureau of South and Central Asian Affairs and the Bureau of Budget and Planning, a thorough strategic planning process at Mission Afghanistan that takes into account the operating environment of each facility.”	Open	Closed
		Resolved, pending further action	No further action required

Source: Generated by OIG from analysis of prior report and Department compliance correspondence.

Conclusion

OIG determined that because U.S. Government personnel were no longer posted at the embassy and the recommendations directly pertained to specific operations that have been overtaken by

events, it is prudent to close these recommendations to avoid the administrative burden and costs associated with tracking these recommendations. Therefore, with the issuance of this report, all five of these recommendations are closed with no further action required.

Recommendations Addressing the Oversight of Federal Assistance Remain Open

Audit of U.S. Embassy Kabul, Afghanistan, Public Affairs Section Administration of Grants and Cooperative Agreements

In its report on the *Audit of U.S. Embassy Kabul, Afghanistan, Public Affairs Section Administration of Grants and Cooperative Agreements* (AUD-MERO-21-42, September 2021), OIG reported that Embassy Kabul Public Affairs Section:

- Did not verify whether some recipients of its grants or cooperative agreements had ties to corruption, human rights violations, or illicit narcotics production or trafficking.
- Did not always document established mitigation measures for grants or cooperative agreements that had high programmatic and organizational risks.
- Had not established clear guidance about which awards were required to be formally evaluated.

OIG made six recommendations to Embassy Kabul and the Bureau of South and Central Asian Affairs to improve the oversight and administration of Federal assistance awards. Of these six recommendations, Recommendations 2, 5, and 6 were directed to Embassy Kabul. As of September 30, 2021, all the recommendations remained open.

With respect to Recommendation 2, OIG recommended that Embassy Kabul vet all recipients of Public Affairs Section active awards funded by Economic Support Funds¹⁰ for corruption, human rights violations, or illicit narcotics production or trafficking as required by law. With respect to Recommendation 5, OIG recommended that the embassy establish and document measures to mitigate programmatic and organizational risks identified in the risk assessments for future awards the Public Affairs Section administers as required by Department policy. And with respect to Recommendation 6, OIG recommended that the Bureau of South and Central Asian Affairs, in coordination with the Bureau of Budget and Planning and the Office of U.S. Foreign Assistance Resources, determine the applicability of 18 FAM 301.4-4, "Evaluation," requirements to "large" awards that the Public Affairs Section administered. And if the bureaus determined the FAM requirement to be applicable, OIG recommended that the bureaus implement a policy requiring the Public Affairs Section to comply with the requirements set forth in the FAM.

Embassy Kabul and the Bureau of South and Central Asian Affairs officials did not respond to the recommendations, stating that they needed to focus their efforts on evacuating U.S. citizens and

¹⁰ According to The Department of State, Foreign Operations, and Related Programs Appropriation Acts from FY 2017 to FY 2020, recipients of awards funded by Economic Support Funds must be vetted additionally for acts of corruption, human rights violations, or involvement in illicit narcotics production or trafficking.

Special Immigrant Visa applicants from Afghanistan. Officials stated that they would address OIG's report and recommendations as soon as their resources allow. Therefore, OIG issued the report without Department comments and considered all three recommendations unresolved. Table 4 summarizes the recommendations and OIG's determination.

Table 4: Embassy Kabul-Specific Recommendations From AUD-MERO-21-42, as of September 30, 2021

Recommendation Number and Text	Department Response to Recommendation	Recommendation Status	
		As of September 30, 2021	With Issuance of This Report
2 OIG recommends that U.S. Embassy Kabul, Afghanistan vet all active award recipients of Public Affairs Section awards funded by Economic Support Funds, including those identified in this report as not being vetted, for corruption, human rights violations, or illicit narcotics production or trafficking in accordance with the Department of State, Foreign Operations, and Related Programs Appropriation Act requirements beginning for Fiscal Year 2017.	No response provided	Open Unresolved, pending further action	Open Unresolved, pending further action
5 OIG recommends that U.S. Embassy Kabul, Afghanistan, establish and document measures to mitigate programmatic and organization risks identified in the risk assessments for future Public Affairs Section awards it administers, as required by the Federal Assistance Directive.	No response provided	Open Unresolved, pending further action	Open Unresolved, pending further action
6 OIG recommends that the Bureau of South and Central Asian Affairs, in coordination with the Bureau of Budget and Planning and the Office of U.S. Foreign Assistance Resources, determine the applicability of the Foreign	No response provided	Open Unresolved, pending further action	Open Unresolved, pending further action

Recommendation Number and Text	Department Response to Recommendation	Recommendation Status	
		As of September 30, 2021	With Issuance of This Report
Affairs Manual (18 FAM 301.4-4, "Evaluation,") requirements to "large" awards that U.S. Embassy Kabul, Afghanistan, Public Affairs Section administers. If determined to be applicable, they should implement a policy requiring the Embassy Kabul Public Affairs Section to comply with the requirements set forth in 18 FAM 301.4-4, "Evaluation."			

Source: Generated by OIG from analysis of prior report and Department compliance correspondence.

Conclusion

OIG reviewed these three recommendations for potential closure but determined they should remain open pending a formal response from the Department. These recommendations remain relevant, and implementation of them would improve assistance oversight, should a remote mission be established outside of Afghanistan and assistance in the form of similar grants and cooperative agreements be awarded for Afghanistan. Therefore, these three recommendations will remain open and unresolved until the Department formally notifies OIG whether assistance funding will continue to be provided in Afghanistan through grants and cooperative agreements. OIG will continue its tracking of these recommendation through the audit compliance process and report the results in its semiannual report to Congress.

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