



COP-OCO

**FY 2024 COMPREHENSIVE OVERSIGHT PLAN
OVERSEAS CONTINGENCY OPERATIONS**

LEAD INSPECTOR GENERAL



On the cover: (Top row): A Coalition forces member fires a 120mm illumination mortar round in northeastern Syria (U.S. Army Reserve photo); Iraqi Foreign Minister Fuad Hussein and U.S. Secretary of State Antony J. Blinken (State photo); World Food Programme's main warehouse in Jalalabad where food commodities are stored and further dispatched across Afghanistan (WFP photo). (Bottom row): U.S. Army Soldiers ride aboard a CH-47 Chinook helicopter on their way to an exercise at al-Asad Air Base, Iraq (U.S. Army photo).



We are pleased to submit our tenth annual plan describing oversight activities for Operation Inherent Resolve (OIR) and second annual plan describing oversight activities for Operation Enduring Sentinel (OES). These plans fulfill our individual and collective agency oversight responsibilities pursuant to the Inspector General Act of 1978, as amended.

The Inspector General Act of 1978 requires the Inspectors General from the Department of Defense (DoD), the Department of State (State), and the U.S. Agency for International Development (USAID) to work jointly and with our oversight partners throughout the government to ensure effective oversight of U.S. Government activities related to designated overseas contingency operations. Specifically, the law requires the development of joint strategic plans for oversight of each overseas contingency operation for which a Lead Inspector General has been designated.

The DoD Inspector General is the Lead Inspector General for the two overseas contingency operations outlined in this plan for FY 2024. The first is Operation Inherent Resolve, the mission to advise, assist, and enable partner forces until they can independently maintain the enduring defeat of the Islamic State of Iraq and Syria (ISIS) in Iraq and designated areas of Syria, in order to set conditions for long-term security cooperation frameworks. The second is Operation Enduring Sentinel, the U.S. mission to conduct over-the-horizon counterterrorism operations against threats emanating from Afghanistan and to engage with Central Asian and South Asian regional partners to combat terrorism and promote regional stability.

Oversight of these operations must be dynamic to be effective. While we intend to conduct the oversight described in this comprehensive oversight plan, oversight agencies regularly reassess their plans and adjust projects and priorities throughout the fiscal year. These efforts will promote greater transparency, efficiency, and effectiveness in these overseas contingency operations.

This FY 2024 comprehensive oversight plan is for OIR and OES is effective as of October 1, 2023, and is approved upon the signature of all parties below.

Handwritten signature of Robert P. Storch in black ink.

Robert P. Storch
Inspector General
U.S. Department of Defense

Handwritten signature of Diana R. Shaw in black ink.

Diana R. Shaw
Acting Inspector General
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Handwritten signature of Nicole L. Angarella in black ink.

Nicole L. Angarella
Acting Deputy Inspector General
Performing the Duties of the
Inspector General
U.S. Agency for International
Development



A Coalition forces member fires a 120mm illumination mortar round during an exercise in northeastern Syria. (U.S. Army Reserve photo)

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A Coalition forces F-16 Fighting Falcon jet takes part in an aerial operation exercise in northeastern Syria. (U.S. Army Reserve photo)

INTRODUCTION

BACKGROUND

The Inspector General Act of 1978, as amended (5 U.S.C. Section 419, previously found at 5 U.S.C. App, Section 8L), requires the Chair of the Council of the Inspectors General on Integrity and Efficiency to designate a Lead Inspector General (Lead IG) for a military operation that exceeds 60 days, or upon receipt of a notification under section 113(o) of title 10, United States Code. The Lead IG shall be designated from among IGs of the Department of Defense (DoD), the Department of State (State), and the U.S. Agency for International Development (USAID)—referred to as the Lead IG agencies. The requirements and authorities specified in section 419 of the IG Act cease at the end of the first fiscal year after the commencement or designation of the overseas contingency operation in which the total amount appropriated for the contingency operation is less than \$100 million. This Comprehensive Oversight Plan for Overseas Contingency Operations (COP-OCO) is prepared pursuant to section 419 of the IG Act of 1978.

Once appointed, the Lead IG must develop and carry out, in coordination with the other Lead IG agencies, a joint strategic plan for comprehensive oversight of all aspects of the contingency operation, including all programs and operations of the U.S. Government in support of the contingency operation.

The Lead IG agencies developed this COP-OCO in coordination with partner agencies: the Offices of Inspector General (OIG) for the Departments of the Treasury, Justice, Energy, Homeland Security, and the Intelligence Community; the Special Inspector General for Afghanistan Reconstruction (SIGAR); the Government Accountability Office; and the military audit services.

OVERSIGHT PLAN ORGANIZATION

This COP-OCO includes three sections:

- **Section 1: Operation Inherent Resolve (OIR)**

The OIR mission is to advise, assist, and enable partner forces until they can independently maintain the enduring defeat of Islamic State of Iraq and Syria (ISIS) in Iraq and designated areas of Syria, in order to set conditions for long-term security cooperation frameworks.¹ In addition to the military mission, the U.S. Government provides stabilization programs and diplomatic support as well as governance, humanitarian, and development assistance to the Iraqi government and the Syrian people.

- **Section 2: Operation Enduring Sentinel (OES)**

The OES mission is to conduct counterterrorism operations and to engage with Central Asian and South Asian regional partners to combat terrorism and promote regional stability. In addition to the military mission, the U.S. Government continues diplomatic efforts related to Afghanistan and provides humanitarian and development assistance to the Afghan people through nongovernmental organizations and the United Nations. In addition to OES, this section includes oversight agencies' ongoing and completed oversight related to Operation Freedom's Sentinel, the previous U.S. mission in Afghanistan.

- **Section 3: Other Projects Related to Contingency Operations**

This section contains the oversight agencies' planned and ongoing projects for FY 2024, as well as reports issued during the previous fiscal year for other oversight projects related to contingency operations.

A JOINT APPROACH TO PLANNING AND CONDUCTING OVERSIGHT

Section 419 of the IG Act requires the Lead IG to engage in a strategic oversight planning process to ensure comprehensive oversight of U.S. Government activities related to overseas contingency operations. The Lead IG agencies identify oversight projects that examine the economy, efficiency, and effectiveness of programs and operations related to a contingency operation. The Lead IG agencies then work with partner oversight agencies through the Overseas Contingency Operations Joint Planning Group to ensure a whole-of-government approach to oversight. This group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S. Government-funded activities supporting overseas contingency operations.

During this process, the Lead IG agencies develop strategic oversight areas (SOA), identify oversight gaps, and select oversight projects that balance OIG resources against identified oversight priorities. The Lead IG staffs consider many factors during this process, including U.S. Government and coalition objectives; the amount of resources appropriated or otherwise made available to support military, diplomatic, and development activities; major departmental management challenges identified by each of the Lead IG agencies; and feedback from departmental and congressional stakeholders.

The Lead IG agencies identified five specific oversight and reporting objectives:

- Inform Congress and the public about ongoing contingency operations, the complex challenges facing the United States and its partners, and any changes to previously announced policy or strategy.
- Advise the DoD on the effectiveness of its military mission, and State and USAID on the effectiveness of their diplomatic, governance, stabilization, development, and humanitarian assistance missions.
- Promote the integrity, efficiency, and accountability of U.S. Government operations and associated funding by deterring fraud, waste, and abuse; identifying resources that could be put to better use; and identifying potential cost savings or recoveries.
- Assess the impact of U.S. Government programs, including the capacity of host-nation governments to sustain these programs, to improve U.S.-provided assistance and outcomes for the host-nation governments.
- Evaluate the safety and security of facilities occupied by U.S. military and civilian personnel.

For FY 2024, the Administration requested \$842 billion for the DoD's operating budget.

The COP-OCO describes specific projects that Lead IG and partner oversight agencies intend to conduct during FY 2024. Oversight agencies periodically review the purpose and scope of these projects, and the changing conditions of the operations, to determine if additional or different oversight projects should be conducted during the fiscal year and to update this oversight plan accordingly.

FUNDING

Lead IG oversight responsibilities cover “all aspects of [a] contingency operation” and “all programs and operations of the Federal Government in support of the contingency operation,” regardless of the source or type of funding.² As part of the Lead IG’s objective to oversee these operations and their associated funding, the Lead IG agencies report on the DoD, State, and USAID budget requests.

For FY 2024, the Administration requested \$842 billion for the DoD’s operating budget.³ The FY 2024 DoD budget request contains the following funding for overseas contingency operations:

- **Operation Inherent Resolve:** \$6.2 billion to advise, assist, and enable partner forces until they can independently maintain the enduring defeat ISIS in Iraq and designated areas of Syria, to set conditions for long-term security cooperation frameworks.⁴ The broader counter-ISIS campaign includes supporting the Iraqi government and local Syrian partners with civilian-led stabilization activities.⁵
- **Operation Enduring Sentinel:** \$8.1 billion to ensure that terrorist groups do not launch terrorist attacks against the United States or U.S. interests abroad from Afghanistan.⁶

For FY 2024, the President’s budget request also includes \$63.1 billion for State and USAID world-wide programs and operations. The FY 2024 State and USAID budget request does not contain a request for funds specifically for overseas contingency operations but does include dedicated funding for Iraq, Syria, and Afghanistan.⁷

- **Iraq:** \$1.3 billion in support of humanitarian assistance programs and Iraq’s economic diversification and reform efforts to empower Iraq to assist vulnerable populations, pursue inclusive private sector growth, achieve energy independence, and mitigate the worst effects of climate change. These efforts will also combat the threats posed by violent extremist ideologies, preventing them from again threatening the security of the American people, and will promote an economic climate in Iraq that leads to shared prosperity in both countries.⁸
- **Syria:** \$103 million for stabilization activities in non-regime-held areas of Syria to prevent the resurgence of terrorist groups, to promote accountability for atrocities, and to promote an inclusive political solution to the conflict.⁹
- **Afghanistan:** \$173.3 million in support of Afghanistan assistance and continued diplomatic operations in support of the Afghan people.¹⁰

U.S. Secretary of State Antony J. Blinken participates in the Global Coalition to Defeat ISIS Ministerial Opening Session in Riyadh, Saudi Arabia, June 8, 2023. (State photo)

The State and USAID budget request also includes substantial levels of humanitarian assistance funding that would be available for worldwide use, significant amounts of which are likely to be used in Iraq, Syria, and Afghanistan.¹¹



A shop owner in Mosul, Iraq, uses tools and equipment provided with support from USAID. (USAID photo)



STRATEGIC OVERSIGHT AREAS

The Lead IG joint strategic plan for each contingency operation lists the planned oversight within three SOAs:

1. Military operations and security cooperation
2. Diplomacy, stabilization or development, and humanitarian assistance
3. Support to mission

Each oversight plan includes additional information for each SOA that is specific to that contingency operation.

Additionally, the Reports Consolidation Act of 2000 requires each IG to prepare an annual statement that summarizes what the IG considers to be the most serious management and performance challenges facing the agency and to assess the agency’s progress in addressing those challenges.¹² Each OIG considers its agency’s management challenges when determining which audits, inspections, and evaluations to conduct. Planned oversight work identified for FY 2024 aligns with the management challenges of the respective oversight agency.

LEAD IG AGENCIES’ MANAGEMENT CHALLENGES

FY 2023 DoD OIG Management Challenges

- Building Enduring Advantages for Strategic Competition
- Strengthening Cyberspace Operations and Securing Systems, Networks, and Data
- Maintaining Superiority Through a Resilient Defense Industrial Base

- Improving Financial Management and Budgeting
- Adapting to Climate Change, Accelerating Resilience, and Protecting the Environment
- Protecting the Health and Wellness of Service Members and Their Families
- Recruiting and Retaining a Diverse Workforce
- Accelerating the Transformation to a Data-Centric Organization¹³

FY 2023 State OIG Management Challenges

- Protecting People and Facilities
- Managing and Overseeing Contracts, Grants, and Foreign Assistance
- Managing and Securing Information
- Managing Property and Finances
- Operating in Contingency and Critical Environments
- Managing the Workforce
- Promoting Accountability Through Internal Coordination and Clear Lines of Authority¹⁴

FY 2023 USAID OIG Management Challenges

- Establishing optimal conditions for Agency staff and programs to succeed
- Mitigating risks in Agency operations
- Countering corruption, abuse, and malign influence
- Maximizing the impact of monitoring and quality data¹⁵

CRIMINAL INVESTIGATIONS

The Lead IG agencies investigate allegations of fraud and corruption involving theft and diversion of U.S. Government funds or equipment and other offenses, including disclosure of contractor proprietary information, the illegal transfer of technology, and trafficking in persons. Information identified through investigations may inform or highlight areas for future audits or inspections.

The investigative branches of the Lead IG agencies—the DoD OIG’s Defense Criminal Investigative Service, State OIG’s Office of Investigations, and USAID OIG’s Office of Investigations—are members of the Lead IG Fraud and Corruption Investigative Working Group, which promotes and coordinates the detection, investigation, and prevention of fraud and corruption. Other members of the working group include the U.S. Army Criminal Investigation Division, the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. The Federal Bureau of Investigation serves as a collaborating agency with the working group.

Lead IG Fraud and Corruption Investigative Working Group members identify, coordinate, and deconflict fraud and corruption investigations; share best practices and investigative techniques; and discuss proactive measures to detect and deter abuses related to U.S. Government contracts, grants, cooperative agreements, and other U.S. Government

assistance awards. In addition to Washington, D.C.-based staff, Lead IG agency criminal investigators are stationed in Bahrain, Germany, Israel, Kuwait, Qatar, South Africa, Thailand, and Ukraine.

HOTLINE

The DoD, State, and USAID OIGs operate separate hotlines to provide a confidential and reliable means for individuals to report violations of law, rule, or regulation; mismanagement; waste of funds; and abuse of authority.

Hotline representatives process complaints and refer them in accordance with their respective agency protocols. Any hotline complaint that merits referral is sent to the responsible organization for investigation or informational purposes.

In support of the Lead IG, the DoD OIG assigned a Lead IG hotline investigator to coordinate the contacts received through the DoD Hotline among the Lead IG agencies and others, as appropriate.

In addition, each of the Lead IG investigative components and the military investigative organizations conduct fraud awareness briefings to educate personnel on the indicators of fraud. These briefings promote hotline awareness; reinforce an education campaign focused on preventing, detecting, and reporting fraud, waste, and abuse; and often generate referrals concerning potential fraud and corruption in U.S. Government programs.

ENDNOTES

1. CJTF-OIR, vetting comment, 7/19/2023.
2. The Inspector General Act of 1978, as amended (5 U.S.C. Section 419, previously found at 5 U.S.C. App, Section 8L).
3. OUSD(Comptroller), “Defense Budget Overview: United States Department of Defense Fiscal Year 2024 Budget Request,” 3/2023.
4. OUSD(Comptroller), “Defense Budget Overview: United States Department of Defense Fiscal Year 2024 Budget Request,” 3/2023; DoD Comptroller, response to DoD OIG request for information, 8/9/2023; CJTF-OIR, vetting comment, 7/18/2023.
5. OUSD(Comptroller), “Defense Budget Overview: United States Department of Defense Fiscal Year 2024 Budget Request,” 3/2023; DoD Comptroller, response to DoD OIG request for information, 8/9/2023; ODASD(ME), response to DoD OIG request for information, vetting comment, 7/19/2022.
6. OUSD(Comptroller), “Defense Budget Overview: United States Department of Defense Fiscal Year 2024 Budget Request,” 3/2023; DoD Comptroller, response to DoD OIG request for information, 8/9/2023; OSCA, response to DoD OIG request for information, 23.2 OES 027, 4/4/2023.
7. State Bureau of Budget and Planning, “Congressional Budget Justification: Department of State, Foreign Operations, and Related Programs, Fiscal Year 2024,” 3/9/2023.
8. Embassy Baghdad, “Integrated Country Strategy—Iraq,” 5/16/2023.
9. State Bureau of Budget and Planning, “Congressional Budget Justification, Appendix 1: Department of State Diplomatic Engagement,” Fiscal Year 2024, 3/9/2023.
10. State Bureau of Budget and Planning, “Congressional Budget Justification: Department of State, Foreign Operations, and Related Programs, Fiscal Year 2024,” 3/9/2023.
11. State Bureau of Budget and Planning, “Congressional Budget Justification: Department of State, Foreign Operations, and Related Programs, Fiscal Year 2024,” 3/9/2023.
12. Public Law 106-531, section 3(a), Nov. 22, 2000, 114 Stat. 5237 (31 U.S.C. 3615(d)).
13. DoD OIG, “FY 2022 Top DoD Management Challenges,” 11/15/2022.
14. State OIG, “Fiscal Year 2022 Inspector General Statement on the Department of State’s Major Management and Performance Challenges,” OIG-EX-23-02, 11/2022.
15. USAID OIG, “Top Management Challenges Facing USAID in Fiscal Year 2023,” 11/16/2022.







An M2A2 Bradley Fighting Vehicle during a patrol in Syria. (U.S. Army photo)

FY 2024 JOINT STRATEGIC OVERSIGHT PLAN FOR OPERATION INHERENT RESOLVE

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U.S. Army Soldiers ride aboard a CH-47 Chinook helicopter on their way to an exercise at al-Asad Air Base, Iraq. (U.S. Army photo)

FY 2024 JOINT STRATEGIC OVERSIGHT PLAN FOR OPERATION INHERENT RESOLVE

This oversight plan describes the Lead Inspector General (Lead IG) and partner agency oversight of U.S. Government activities for Operation Inherent Resolve (OIR). These activities include those related to military operations and security cooperation; diplomacy, governance, stabilization, and humanitarian assistance; and support to mission.

MILITARY OPERATIONS AND SECURITY COOPERATION

U.S. forces continue to advise, assist, and enable partner forces as part of the 86-member Coalition to Defeat ISIS.¹ The most visible form of advisement is conducted at the Joint Operations Command–Iraq in Baghdad and at the Kurdistan Coordination Cell in Erbil. At both locations, advisors work side-by-side with Iraqi Security Forces (ISF) and the Kurdish Security Forces (KSF) senior leadership and commanders to advance their military capabilities and operational reach.²

COALITION ADVISING IN IRAQ

Kurdish Security Forces

Coalition advisors work with leaders from the Ministry of Peshmerga Affairs at the Kurdistan Coordination Center to enhance operational-level command and control, promote coordination with the ISF, and support other ministry reform objectives. The advisors occasionally work with lower-level KSF units.

Iraqi Security Forces

Coalition military advisors have daily contact with Ministry of Defense leaders at Joint Operations Command-Iraq (JOC-I), located at Union III in Baghdad. This advising focuses on the five areas most important for defeating ISIS: target development, air operations, logistics and sustainment, information sharing/command and control, and planning. The advisors do not have regular contact with subordinate ISF units, including the Iraq Ground Forces Command, or ISF personnel outside of Union III.

Non-OIR Advising and Support

Office of Security Cooperation-Iraq (OSC-I) at the U.S. Embassy in Baghdad conducts bilateral security assistance and security cooperation activities, including training, with partner forces. NATO Mission-Iraq advises ISF leaders at the ministerial level.

Note: OCs are not shown in their actual location within each province.

Sources: CJTF-OIR, response to DoD OIG request for information, 22.2 OIR 035, 3/23/2022; Michael Knights and Alex Almeida, “Back to Basics: U.S.-Iraq Security Cooperation in the Post-Combat Era,” Washington Institute for Near East Policy, 10/26/2021.



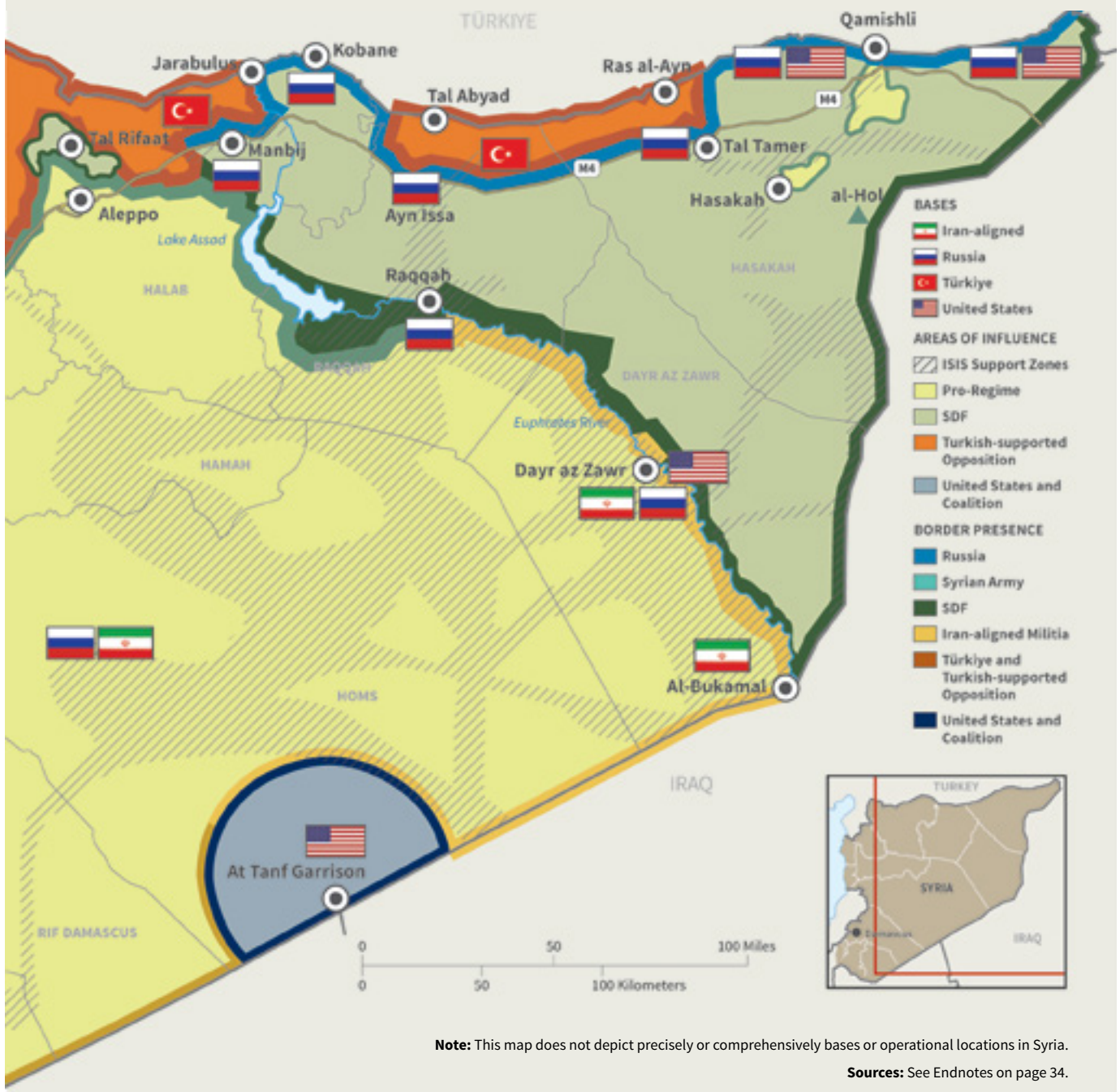
Counterterrorism Service

Coalition military advisors work with the CTS at the strategic and operational levels. The advising focuses on air-to-ground integration, ISR, site exploitation, and other areas to develop and assess CTS capabilities.

THE OPERATING ENVIRONMENT IN SYRIA

Coalition forces in Syria operate in a complex political and military environment. Violence associated with the Syrian civil war, which began in 2011, has destabilized the country and led to the deaths of more than half a million people. Today, the regime of President Bashar al-Assad, with military support from Russia and Iran, controls most of the country.

The Coalition supports partner forces in areas not under regime control, including the SDF in the northeast and the SFA near the At Tanf Garrison. Russian and pro-regime forces also operate in these areas. Türkiye exercises influence over territory along the northern border and conducts cross-border operations that often target SDF forces. All of these rival forces operate in close proximity, often restricting Coalition and partner force movement, distracting partner forces, limiting humanitarian access, and putting civilians at risk.



Note: This map does not depict precisely or comprehensively bases or operational locations in Syria.

Sources: See Endnotes on page 34.

U.S. and Coalition forces routinely provide intelligence, surveillance and reconnaissance platforms, a capability that ISF, KSF, and vetted Syrian partner forces rely on to assist in real-time decision making by operational commanders.

Security assistance through the physical transfer of military resources to partner forces remains a priority. Military equipment provided to partner forces consist of vehicles such as armored military security vehicles, ambulances, and fuel tankers. Communications equipment ranges from radios to air traffic control systems and weapons include a variety of firearms and ammunition. While most of the military assistance is funded through the U.S. Counter-ISIS Train and Equip Fund, other Coalition nations also contribute. Once the equipment has been transferred to partner forces, the equipment is in their care and they must maintain it.³ However, the United States is still required to conduct end-use monitoring of equipment provided to partner forces.⁴

U.S. forces continue to enable partner force operations in Iraq and Syria by supplying them at the request of the Iraqi government and partner forces in Syria. For example, U.S. and Coalition forces routinely provide intelligence, surveillance and reconnaissance platforms, a capability that ISF, KSF, and vetted Syrian partner forces rely on to assist in real-time decision making by operational commanders.⁵

Third party forces operating in Iraq and Syria—particularly Iran, Türkiye, Russia, and the Syrian regime—complicated the progress of the OIR mission. Their activities increase Coalition force protection needs, distract partner forces, and escalate the risk of further conflict. Iran-aligned militias regularly target U.S. personnel and installations, including a one-way unmanned aerial system attack in March 2023 resulted in the death of a U.S. contractor and the wounding of 25 U.S. military personnel, including several who suffered traumatic brain injuries (TBI).⁶

DIPLOMACY, STABILIZATION, AND HUMANITARIAN ASSISTANCE

Iraq is a critical foreign policy priority for the United States. The U.S. Government strategy to defeat ISIS includes military operations, as well as support for local security forces, diplomacy, governance, humanitarian assistance, and stabilization programs. State coordinates diplomatic programs to support Iraq’s stability and enable reconstruction. This engagement is necessary to identify and counter state misinformation and malign foreign influence, particularly from Iran.⁷ As part of its most recent Integrated Country Strategy for Iraq, State encourages efforts that strengthen citizen responsive governance, security, democracy, and the rule of law; encourages economic reform that bolsters Iraq’s financial sector, achieves energy independence, fosters a diversified and inclusive private sector, and combats corruption; encourages Iraqi leaders to focus on building a secure, stable, sovereign Iraq free from malign influence; and supports a resilient Iraqi Kurdistan Region while encouraging that the Kurdistan Regional Government (KRG) and Iraqi government seriously address their respect legal and constitutional concerns. Additionally, the U.S. Government supports Iraq’s efforts to expand its diplomatic presence, increase its capacity to uphold its sovereignty, build relationships with its Middle East and regional neighbors, and oppose the current level of negative Iranian influence within Iraq.⁸

The United States’ core policy priorities in Syria are sustaining the United States and Global Coalition campaign against ISIS; supporting local ceasefires across the country; supporting the expansion of humanitarian access throughout Syria; pressing for justice, accountability,

and respect for international law including promoting human rights and nonproliferation, including through the imposition of targeted sanctions; and supporting a political process led by Syrian people, as envisioned in United Nations Security Council Resolution 2254.⁹ The U.S. Government also pressed for the immediate release of those arbitrarily detained and clarifying the fate and locations of those who remain missing.¹⁰

In Iraq, the international community is in the process of transferring humanitarian response operations to the Iraqi government and KRG as part of the UN Sustainable Development Cooperation Framework. This transition reflects Iraq's decreasing acute humanitarian needs and the growing capability of the Iraqi government to provide services to its vulnerable communities.¹¹ As a result, while most USAID Bureau for Humanitarian Assistance (BHA)-funded activities will continue, BHA assistance will largely focus on the most vulnerable populations in the protection, health, water, sanitation, and hygiene sectors.¹² State Bureau of Population, Refugees, and Migration (PRM)-funded humanitarian assistance will focus primarily on protection of vulnerable populations, improving livelihoods, and providing durable solutions programming for refugees, displaced persons, returnees, and persons at risk of statelessness.¹³

USAID reported that the decrease in internationally-funded humanitarian services has not been met with an equivalent, or even near-equivalent, increase in services from the Iraqi government.¹⁴ The United States continues to be the largest humanitarian donor for Iraq.¹⁵ As of May, USAID had obligated \$6.1 million for humanitarian assistance in Iraq in FY 2023. USAID also obligated \$22 million and transferred another \$17.5 million for stabilization activities in Iraq.¹⁶

In Syria, USAID and State support vulnerable communities in Syria and Syrian refugees and host communities in Egypt, Iraq, Jordan, Lebanon, and Türkiye.¹⁷ USAID implementers (UN and non-governmental organization partners) provide emergency food and nutrition support, healthcare, shelter for displaced persons, access to safe and reliable sources of water, and psychosocial support and other protection services for conflict-affected communities.¹⁸ USAID also supports response efforts in Syria related to aftermath of the February 2023 earthquakes.¹⁹

In addition to humanitarian assistance, State and USAID work with government and civic partners in Iraq and Syria to stabilize post-conflict environments. The U.S. Government has sought to accelerate restoration of essential services in liberated areas of Iraq devastated during the ISIS occupation. In Syria, stabilization efforts include work with local governance actors, civil society, and Syrian communities to support education, community security, independent media, civil society, social cohesion, transitional justice, accountability, restoration of essential services, and political resolution to conflict. State reported this assistance is key to preventing a potential ISIS resurgence in northeast Syria and aims to counter the destabilizing influence of Iran, Russia, and the Syrian regime in the area.²⁰

As of June, USAID had provided more than \$581 million and State had provided more than \$354 million for humanitarian assistance in Syria in FY 2023, for a total of nearly \$936 million.²¹ On June 15, the U.S. Government announced an additional \$920 million in humanitarian assistance for the Syrian crisis.²² Of these funds, \$83 million will be used to support response efforts in Syria related to the February 2023 earthquakes.²³

As of May, USAID had obligated \$6.1 million for humanitarian assistance in Iraq in FY 2023. USAID also obligated \$22 million and transferred another \$17.5 million for stabilization activities in Iraq.

SUPPORT TO MISSION

The U.S. Government conducts administrative, logistical, and management efforts that enable military operations and non-military programs. For example, U.S. personnel who live and work on installations in Iraq and in neighboring countries require facilities, logistics, and other sustainment support. The U.S. Government usually contracts with the private sector for these requirements, and the Lead IG agencies have found that these contracts are vulnerable to fraud, waste, and abuse.²⁴ Effective management and oversight of grants and contracts is integral to ensuring that the activities meet U.S. Government needs and deliver on expectations.

The global presence of DoD, State and USAID, and the threat of violence directed toward their employees make the protection of people and facilities a critical challenge. Although the departments and agencies prioritize safety and security, all personnel and facilities face some level of risk. For example, the construction and maintenance of safe and secure diplomatic facilities are challenges, which have implications in regions affected by conflict and instability. Furthermore, the effects of contingency operations can threaten the health and safety of U.S. personnel and harm the environment.

Members of the Roj Mine Control Organization conduct a mine clearance operation in Baghuz, Syria. (U.S. Army Reserve photo)



U.S. FUNDING FOR PROGRAMS IN IRAQ AND SYRIA

DOD FUNDING FOR OIR

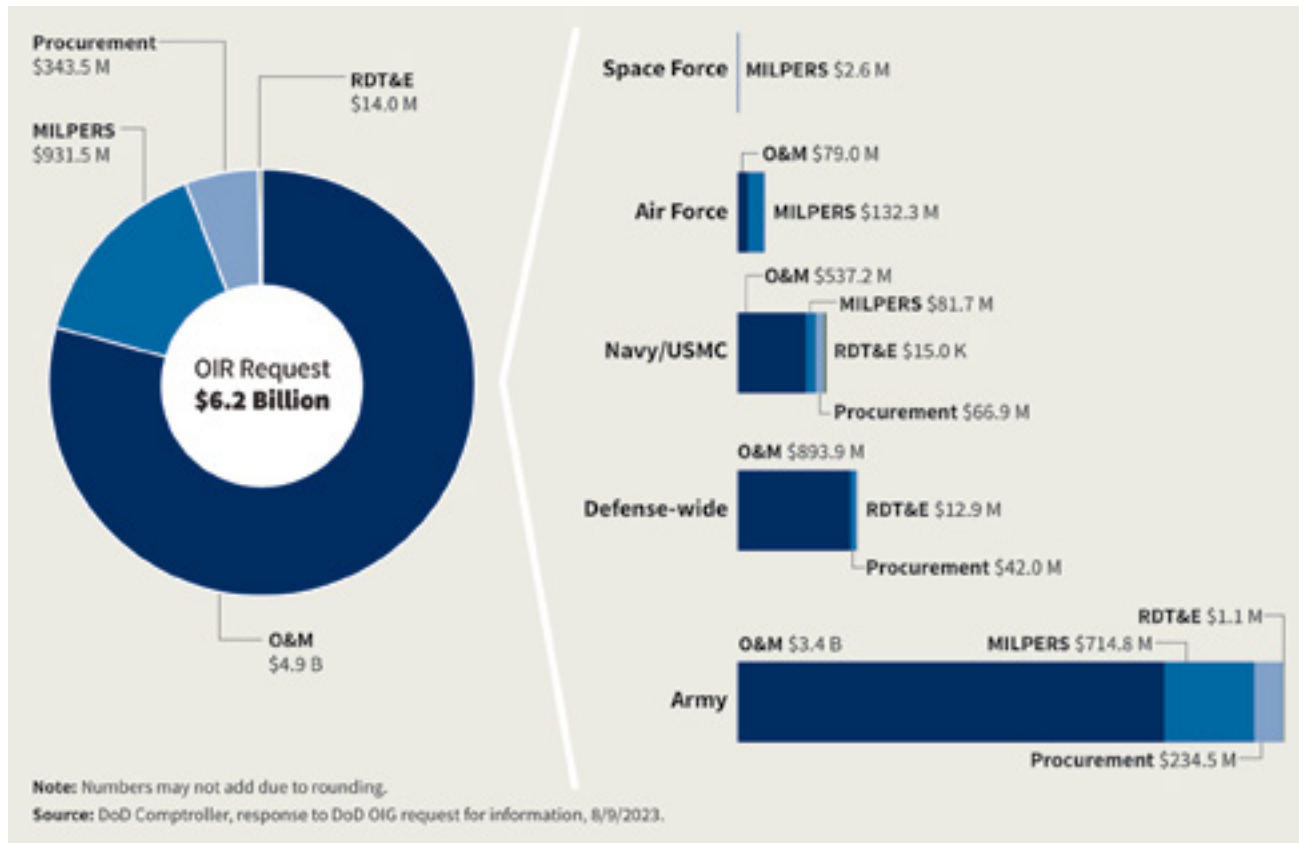
The DoD budget request for FY 2024 includes \$6.2 billion for OIR, which is intended to build the capacity of the ISF and vetted Syrian opposition forces to counter ISIS and to support the enduring U.S. comprehensive regional strategy.²⁵ (See Figure 1.)

Military Personnel (\$931.5 M)

These funds are for active and reserve component requirements and support sustaining personnel forward deployed to the Middle East to continue operations to ensure the defeat of ISIS, and to allow flexibility to achieve U.S. national security objectives. For the active component, this includes only the incremental deployment pay associated with military personnel deployed in support of OIR. Additionally, for mobilized reservists, the funding includes both deployed military personnel and those remaining in the United States supporting combat operations in theater.²⁶

Figure 1.

FY 2024 OIR Request by Appropriation: DoD and Military Departments



Operation and Maintenance (\$4.9 B)

These funds are for a range of costs for the Military Services and defense agencies, including operations, fuel, spare parts, maintenance, communications, intelligence support, transportation, retrograde, reset, contract support, and civilian personnel in support of OIR. This category also includes the Counter-ISIS Train and Equip Fund.²⁷

- **Counter-ISIS Train and Equip Fund (\$398 M)**

This fund aims to strengthen the capabilities of the DoD’s counter-ISIS partner forces in Iraq and Syria—including to provide for the secure and humane detention of ISIS fighters—to achieve the enduring defeat of ISIS. The request includes funding for training, equipping, and operational support to secure territory previously held by ISIS and prevent its reemergence.²⁸ (See Figure 2.)

Procurement (\$343.5 M)

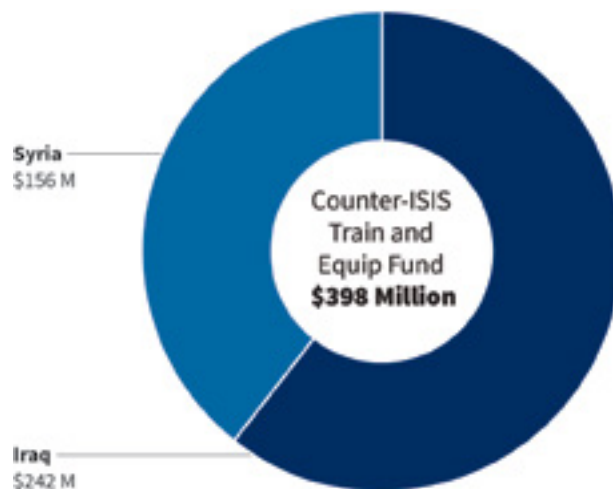
These funds are for the procurement of new equipment and weapons systems to sustain readiness and modernize U.S. forces following years of combat operations. New equipment and systems include weapons, aircraft, unmanned aerial systems, engineering equipment, vehicles, counter-improvised explosive device systems, and other equipment. This request funds the replenishment and replacement of munitions used in combat and equipment destroyed, damaged, or worn out due to use in OIR.²⁹

Research, Development, Test, and Evaluation (\$14 M)

These funds are for the research, development, test, and evaluation of programs that provide a strategic foundation to maintain technological superiority for the military’s future competitive edge in a dynamic threat environment. Focus areas include science and technology; advanced capability enablers; space-based systems; cyberspace activities; and integrated base defense systems.³⁰

Figure 2.

FY 2024 Counter-ISIS Train and Equip Fund Request



Source: DoD Comptroller, response to DoD OIG request for information, 8/9/2023.

STATE AND USAID FUNDING FOR IRAQ

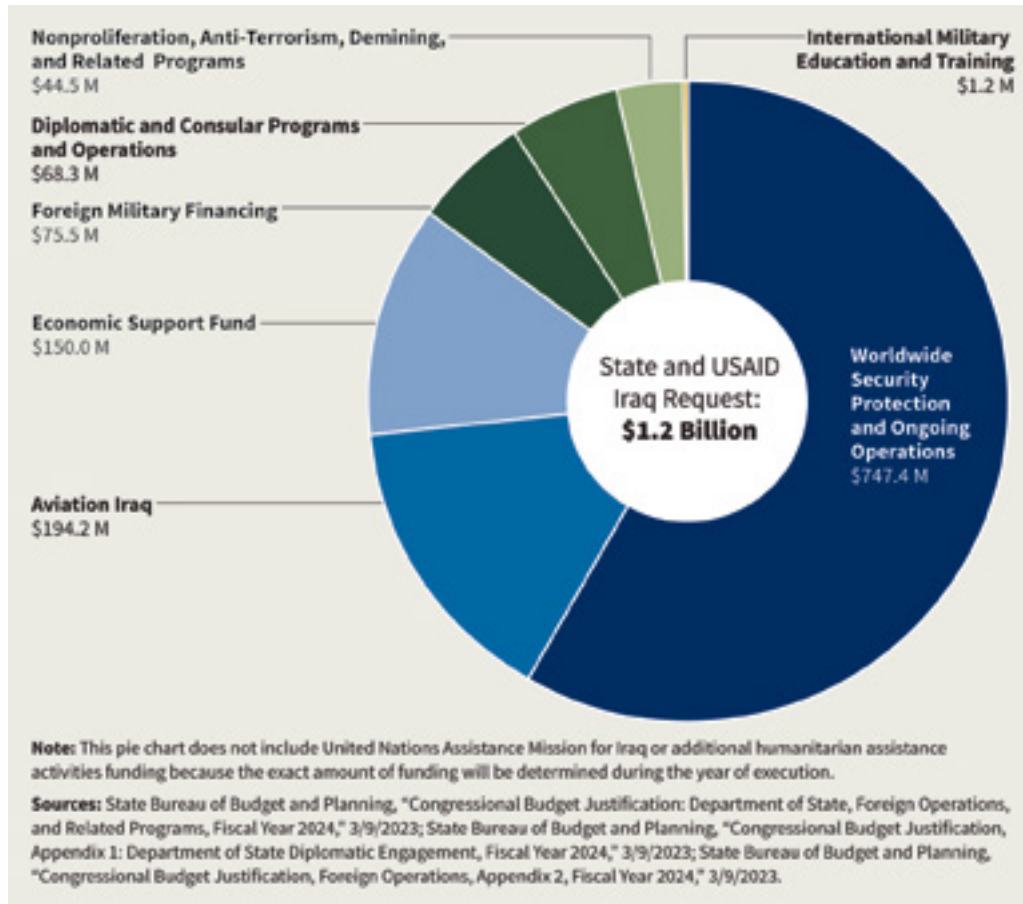
The FY 2024 budget request for State and USAID contains \$1.2 billion to maintain Mission Iraq (the U.S. Embassy in Baghdad, the Baghdad Diplomatic Support Center, and the U.S. Consulate General in Erbil). (See Figure 3.) The U.S. Government funds programs in Iraq that seek to accelerate the restoration of essential services in conflict-affected areas and assist vulnerable, marginalized, and disenfranchised populations.³¹

Worldwide Security Protection and Ongoing Operations (\$747.4 M)

These funds support ongoing Diplomatic Security programs in Iraq. Funding supports security operations, such as administrative support services; diplomatic couriers, static/local guards, Embassy Air, overseas support costs, premium pay, temporary duty-related costs, armored vehicle replacements, training, Counter Unmanned Aerial Systems, physical and technical security, and training for Quick Reactionary Forces under the Antiterrorism Assistance-Special Program for Embassy Augmentation Response program.³²

Figure 3.

FY 2024 State and USAID Iraq Budget Request



Foreign Military Financing is an instrument for developing Iraq's long-term capability and capacity to defeat threats to Iraq's sovereignty, partner with U.S. forces to pursue shared interests, and counter destabilizing influences that threaten its stability and that of the region.

Diplomatic and Consular Programs and Operations (\$68.3 M)

These funds provide operations and other support costs for the U.S. Embassy in Baghdad and U.S. Consulate General in Erbil. The budget request includes funding for staff, U.S. Mission support, ongoing operations, logistics support, public diplomacy, climate change, and consular operations.³³

Aviation Iraq (\$194.2 M)

The Aviation Service Center provides passenger and cargo services to, from, and within Iraq with its special security requirements. These services include fixed-wing flights to and from Amman, Jordan, as well as helicopter support within Iraq due to the continuing security situation. The aviation assets are available to deploy under Chief of Mission authority for regional and local air missions on a cost-recovery basis.³⁴

Economic Support Fund (\$150.0 M)

These funds support the strategic relationship across the full range of bilateral issues. This includes continuing to consolidate U.S., Coalition, and Iraqi gains by supporting Iraq's sovereignty against malign actors, helping Iraq address climate change, ensuring the enduring defeat of ISIS, promoting government respect for human rights, and enabling private-sector growth and engagement. Assistance will improve governance capacity, mitigate radicalization and extremism, promote inclusive economic growth, ensure the participation of women and youth in all aspects of social, political, and economic activities, and increase civil society's political, social, and economic engagement.³⁵

Nonproliferation, Anti-Terrorism, Demining, and Related Programs (\$44.5 M)

Conventional Weapons Destruction assistance will continue to fund the survey and clearance of landmines, improvised explosive devices, unexploded ordinances, and other explosive remnants of war in areas of Iraq liberated from ISIS, prioritizing critical infrastructure damaged, mined, or booby trapped by ISIS to prevent the delivery of healthcare, power, clean water, governance, and education to local populations. Funds will support critical stabilization operations in Anbar, Kirkuk, Salah al din, and Ninewa provinces by the Iraqi government and international organizations; restore access to social services; and facilitate the return of displaced Iraqis, including persecuted Iraqi minorities in Ninewa and Kirkuk provinces.³⁶

International Military Education and Training (\$1.2 M)

These funds are intended to enhance the development and professionalism of the Iraqi military forces, improve their interoperability with the United States and partners within the region, and support security sector reform and defense institution-building initiatives. This military education and training is designed to develop security expertise and respect for human rights and the rule of law for select members of the Iraqi Air Force, Army, Navy, Kurdish Peshmerga, Counterterrorism Service, and civilian defense and security officials.³⁷

Foreign Military Financing (\$75.5 M)

Foreign Military Financing (FMF) is an instrument for developing Iraq's long-term capability and capacity to defeat threats to Iraq's sovereignty, partner with U.S. forces to pursue shared interests, and counter destabilizing influences that threaten its stability and that of the region. Substantial funds appropriated in previous years for FMF remain

Iraqi Foreign Minister Fuad Hussein and U.S. Secretary of State Antony J. Blinken prepare to address reporters before their bilateral meeting at the U.S. Department of State in Washington, D.C. (State photo)



available to support Iraq in addition to this budget request. This FMF will assist the ISF, including the KSF, as they protect against transnational terrorist networks, maintain Iraq’s sovereignty, promote regional stability, and ensure interoperability with the United States.³⁸

United Nations Assistance Mission for Iraq

The United Nations Assistance Mission for Iraq prioritizes the provision of advice, support, and assistance to the Iraqi government and people of Iraq on advancing inclusive, political dialogue and national and community-level reconciliation; assisting in the electoral process; facilitating regional dialogue between Iraq and its neighbors; and promoting the protection of human rights and judicial and legal reforms. The United States contributes roughly 22 percent of the mission’s annual budget through assessed contributions and will determine the exact amount of funding during the year of execution.³⁹

Additional Humanitarian Assistance Activities

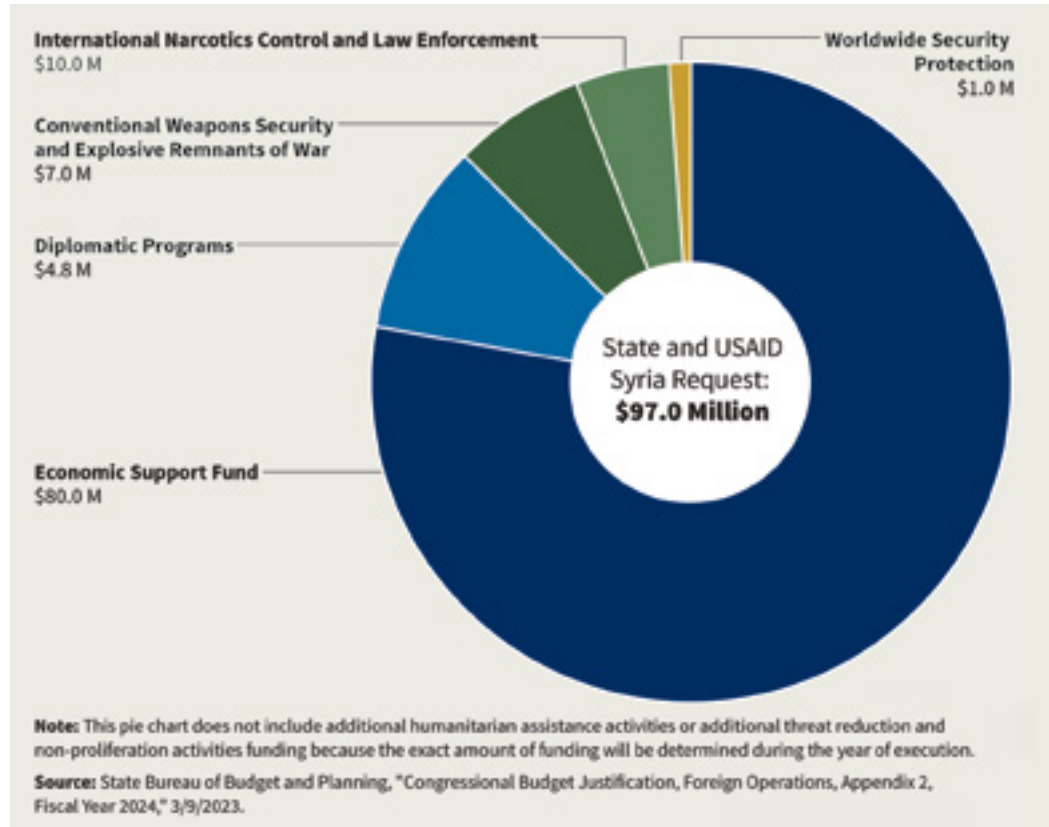
The FY 2024 budget request for State and USAID includes funds to address worldwide crises affecting U.S. national security interests. For FY 2024, State and USAID requested \$4.7 billion for International Disaster Assistance, \$102 million for Transition Initiatives, \$1.8 billion for emergency and development food aid programs authorized under Title II of the Food for Peace Act (Public Law 83-480), and \$3.9 billion for Migration and Refugee Assistance for use worldwide. State and USAID will determine funding levels for Iraq during the year of execution.⁴⁰

STATE AND USAID FUNDING FOR SYRIA

The FY 2024 budget request for State and USAID includes \$102.8 million for Syria. (See Figure 4.) U.S. Government assistance addresses the economic and social divisions previously exploited by ISIS, closing gaps in local service provider capacity, and supporting civil society to advocate citizen needs.⁴¹ The stabilization programs attempt to build community resilience and alleviate the economic, social, religious, and governance tensions that ISIS attempts to exploit.⁴²

Figure 4.

FY 2024 State and USAID Syria Budget Request



Worldwide Security Protection (\$1.0 M)⁴³

The budget request is intended to maintain the bodyguard, surveillance detection, and Marine security guard driver staff for U.S. Government properties in Syria, in a caretaker status.⁴⁴

Diplomatic Programs (\$4.8 M)⁴⁵

State continues to engage with the Syrian-led, UN-facilitated process to address the conflict in Syria. In Syria, State conducts activities to prevent the resurgence of terrorist groups and promote accountability for atrocities, while promoting an inclusive political solution to the conflict. Further, State provides support for the repatriation and disposition of ISIS fighters and their family members, including children, detained in displaced persons camps, such as al-Hol, in Syria.⁴⁶

Economic Support Fund (\$80.0 M)

The budget request will advance U.S. policy objectives in Syria by supporting stabilization activities in non-regime-held areas to ensure the lasting defeat of ISIS, bolster accountability for human rights violations, and support a political resolution to the Syrian conflict in line with United Nations Security Council Resolution 2254. Funds will also support other cross-cutting U.S. priorities, including agricultural and economic resilience and advancing gender equity and women and youth empowerment.⁴⁷

International Narcotics Control and Law Enforcement (INCLE) (\$10.0 M)

These funds will support the U.S. national security goal of securing the enduring defeat of ISIS and the prevention of its return, contributing to regional stability. INCLE-funded efforts will empower civilian security providers in non-regime-controlled areas of northeast Syria to deliver security services in line with best practices of community policing in a manner that serves and is supported by these communities, in partnership with local stakeholders, community-based organizations, and local governance entities. Assistance will help improve security, expand space for political, social, and economic activity, and promote transparency, public accountability, and respect for international human rights among local security providers. Programming will also seek to address the specific security needs of vulnerable groups within the population, including women, children, and returning internally displaced persons, including from camps like al-Hol.⁴⁸

Conventional Weapons Security and Explosive Remnants of War (\$7.0 M)

The bilateral Conventional Weapons Destruction program was restarted in FY 2022 and funds a demining program in northeastern Syria with the Self-Administration of North and East Syria that clears landmines, unexploded ordnance, and other explosive hazards in areas liberated from ISIS. The program will prioritize critical infrastructure in northeastern Syria to support broader U.S. and Coalition stabilization and humanitarian assistance efforts. These funds will also support programs to educate the Syrian public on the status of explosive hazards in the country. Explosive remnants of war removal efforts support strengthening civilian security; enabling the return of displaced communities; facilitating access to basic services; and encouraging economic development in liberated areas.⁴⁹

Additional Humanitarian Assistance Activities

The State and USAID FY 2024 budget request includes \$4.7 billion for International Disaster Assistance, \$102 million for Transition Initiatives, \$1.8 billion for emergency and development food aid programs authorized under Title II of the Food for Peace Act (Public Law 83-480), and \$3.9 billion for Migration and Refugee Assistance for use worldwide. State and USAID will determine funding levels for Syria during the year of execution.⁵⁰

Additional Threat Reduction and Non-Proliferation Activities

The State and USAID budget request includes \$97 million for the Global Threat Reduction program worldwide. Of this amount, \$90 million is for the Nonproliferation and Disarmament Fund to focus on high-priority projects, including those in Syria. This program seeks to counter the Syrian regime's development of chemical weapons by training partner governments and chemical industry stakeholders to identify and eliminate the transfer of dual-use material and technology to entities involved in the Syrian regime's chemical weapons program. State and USAID will determine funding levels for Syria during the year of execution.⁵¹

The State and USAID budget request includes \$97 million for the Global Threat Reduction program worldwide. Of this amount, \$90 million is for the Nonproliferation and Disarmament Fund to focus on high-priority projects, including those in Syria.

STRATEGIC OVERSIGHT AREAS

This oversight plan organizes OIR-related oversight projects into three SOAs:

1. Military Operations and Security Cooperation
2. Diplomacy, Stabilization, and Humanitarian Assistance
3. Support to Mission

Each of the following SOA discussions presents examples of completed oversight projects for FY 2023 and planned or ongoing oversight projects for FY 2024. For a complete list of FY 2024 OIR-related oversight projects, refer to the project tables at the end of this plan.

SOA 1. MILITARY OPERATIONS AND SECURITY COOPERATION

This SOA focuses on determining the degree to which the contingency operation is accomplishing its military and security mission. Activities that fall under this SOA include:

- Conducting unilateral and partnered counterterrorism and counterinsurgency operations
- Providing security assistance
- Training and equipping partner security forces
- Advising, assisting, and enabling partner security forces
- Advising and assisting ministry-level security officials

Additionally, this SOA corresponds to the following Lead IG agencies' management challenges:

- Building Enduring Advantages for Strategic Competition (DoD)
- Strengthening Cyberspace Operations and Securing Systems, Networks, and Data (DoD)
- Operating in Contingency and Critical Environments (State)

SELECTED FY 2023 COMPLETED OVERSIGHT PROJECTS

In FY 2023, the Army Audit Agency (AAA) conducted an audit to determine if Army commands implemented recommendations from a previous report that focused on Army Prepositioned Stock-5 equipment used to support operational needs statements (ONS). In the follow-up audit, AAA determined that the Office of the Deputy Chief of Staff, G-3/5/7 and the U.S. Army Materiel Command implemented several recommendations, which had to do with reconciling all Army Prepositioned Stock-5 equipment issued to units in support of ONS, and establishing tracking numbers with each individual ONS and the associated issued equipment. The U.S. Army Central did not implement one of the recommendations, which required the relevant command to conduct annual revalidation reviews, but the issue was overcome by events and no further actions were necessary. Lastly, the Office of the Deputy Chief of Staff, G-3/5/7 only partially implemented another recommendation, which dealt with streamlining



An Iraqi soldier carries a 105mm Howitzer artillery shell during a live-fire exercise at al-Asad Air Base, Iraq. (U.S. Army photo)

the ONS validation and approval process. The office did not include metrics for all sub-processes involved with ONS validations and approvals in updates to Army policy, which would help improve the processing and delivery time of equipment to units.⁵²

SELECTED FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS

The Army has prepositioned stock placed throughout the U.S. Central Command (USCENTCOM) area of responsibility, known as Army Prepositioned Stock–5, to respond effectively to operations in the area. The DoD OIG plans to publish an audit in FY 2024 that will determine whether the Army accurately maintained and accounted for Army Prepositioned Stock–5 equipment, including at facilities that support the OIR mission, in accordance with Federal and DoD policies.⁵³

The DoD OIG also plans to publish a series of audits reviewing munitions storage facilities that supports the OIR mission in FY 2024. In this series, the DoD OIG will determine whether the DoD stores and secures munitions in accordance with applicable safety and security policies at various facilities in the USCENTCOM area of responsibility such as Camp Arifjan, Kuwait and Al Udeid Air Base, Qatar.⁵⁴

SOA 2. DIPLOMACY, STABILIZATION, AND HUMANITARIAN ASSISTANCE

This SOA focuses on countering some of the root causes of violent extremism. Activities that fall under this SOA include:

- Countering and reducing corruption, social inequality, and extremism
- Promoting inclusive and effective democracy, civil participation, and empowerment of women

USAID OIG is conducting an audit to determine whether USAID has adequately strengthened Iraqi business capacity through economic development activities.

- Promoting reconciliation, peaceful conflict resolution, demobilization and reintegration of armed forces, and other rule-of-law efforts
- Providing emergency relief, assistance, and protection to displaced persons, refugees, and others affected by crisis
- Building or enhancing host-nation governance capacity
- Supporting sustainable and appropriate recovery and reconstruction activities, repairing infrastructure, removing explosive remnants of war, and reestablishing utilities and other public services
- Countering trafficking in persons and preventing sexual exploitation and abuse

Additionally, this SOA corresponds to the following Lead IG agencies' management challenges:

- Managing and Overseeing Contracts, Grants, and Foreign Assistance (State)
- Operating in Contingency and Critical Environments (State)
- Establishing optimal conditions for Agency staff and programs to succeed (USAID)
- Mitigating risks in Agency operations (USAID)
- Countering corruption, abuse, and malign influence (USAID)
- Maximizing the impact of monitoring and quality data (USAID)

SELECTED FY 2023 COMPLETED OVERSIGHT PROJECTS

There were no completed reports related to SOA 2 published in FY 2023.

SELECTED FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS

USAID OIG is conducting an audit to determine whether USAID has adequately strengthened Iraqi business capacity through economic development activities. Economic growth is a vital component to promoting long-term prosperity for all Iraqis and is one of the United States' top goals in supporting the Iraqi people and the government of Iraq. Since 2003, USAID has been committed to helping Iraq build a prosperous and diversified economy to meet the essential services and needs of the Iraqi people, and to advance the economic well-being of Iraqi communities by improving private sector networks, creating jobs, and expanding micro, small, and medium enterprises. By the end of 2025, USAID/Iraq hopes to deliver assistance to at least 2,000 small microenterprises, secure \$25 million in investments and create over 3,200 new jobs. USAID/Iraq's Durable Communities and Economic Opportunities (DCEO) project's Business Competitiveness and Job Creation Initiative (BCJCI) is a key contributor to achieving USAID/Iraq's goals. The purpose of this audit is to determine whether USAID/Iraq monitored its DCEO project's BCJCI to achieve those goals and whether the DCEO project took corrective actions on issues identified. This audit will play a vital role in identifying whether USAID/Iraq maintained effective oversight and control over a key mission economic development project. It will also help build stakeholder confidence that funds and resources were managed efficiently and effectively, and beneficiaries received the expected results.

SOA 3. SUPPORT TO MISSION

This SOA focuses on U.S. administrative, logistical, and management efforts that enable military operations and non-military programs. Activities that fall under this SOA include:

- Ensuring the security of U.S. personnel and property
- Providing for the occupational health and safety of personnel
- Administering U.S. Government programs
- Managing U.S. Government grants and contracts
- Inventorying and accounting for equipment

Additionally, this SOA corresponds to the following Lead IG agencies' management challenges:

- Improving Financial Management and Budgeting (DoD)
- Adapting to Climate Change, Accelerating Resilience, and Protecting the Environment (DoD)
- Protecting the Health and Wellness of Service Members and Their Families (DoD)
- Maintaining Superiority Through a Resilient Defense Industrial Base (DoD)
- Protecting People and Facilities (State)
- Managing and Overseeing Contracts, Grants, and Foreign Assistance (State)
- Managing and Securing Information (State)
- Managing Property and Finances (State)
- Operating in Contingency and Critical Environments (State)
- Managing the Workforce (State)
- Promoting Accountability Through Internal Coordination and Clear Lines of Authority (State)
- Establishing optimal conditions for Agency staff and programs to succeed (USAID)
- Mitigating risks in Agency operations (USAID)
- Countering corruption, abuse, and malign influence (USAID)
- Maximizing the impact of monitoring and quality data (USAID)

SELECTED FY 2023 COMPLETED OVERSIGHT PROJECTS

DoD OIG evaluated the extent to which the Defense Health Agency and Military Service medical departments implemented policies and procedures and provided oversight to ensure that Service members who experienced TBI were identified and screened to determine their appropriate level of care. In addition, the DoD OIG examined the extent to which the USCENTCOM Service Components screened, identified, and documented signs and symptoms of TBIs. The DoD OIG determined that the DoD did not consistently implement policies and procedures to determine the care needed for Service members with TBIs.

The DoD OIG plans to issue an audit in FY 2024 to determine whether the Army provided oversight of and appropriately staffed the DoD Language Interpretation and Translation Enterprise II contract in the U.S. Central Command and OIR area of responsibility to ensure the contractors fulfilled requirements.

Specifically, Military Health System providers did not consistently identify and assess patients with TBIs; the DoD did not implement consistent processes for the management of TBI care; and the DoD did not implement consistent processes for the disposition of care, including return to duty status for patients diagnosed with a TBI.⁵⁵

SELECTED FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS

The Army regularly utilizes translators and interpreters to conduct the OIR mission. The DoD OIG plans to issue an audit in FY 2024 to determine whether the Army provided oversight of and appropriately staffed the DoD Language Interpretation and Translation Enterprise II contract in the U.S. Central Command area of responsibility to ensure the contractors fulfilled requirements.⁵⁶

USAID OIG is conducting an audit of USAID’s use of fixed-amount awards to determine whether agreement officers design the scope, milestones, and deliverable results of fixed-amount awards appropriately.

USAID OIG is conducting an audit to determine whether USAID has effectively implemented its New Partnerships Initiative, which includes support for religious and ethnic minorities in Iraq that were victimized by ISIS.

State OIG plans to complete an audit of the planning, design, construction, and commissioning of the power plant at the U.S. Embassy in Baghdad. The audit’s objective is to determine whether State followed U.S. Government and State requirements and guidelines in the planning, design, construction, and commissioning of the central power plant at the embassy.

State OIG plans to start an audit of the planning, design, construction, and commissioning of the power plant at the U.S. Consulate General in Erbil. The audit’s objective will be to determine whether State planned and designed the consulate’s power plant in accordance with U.S. Government and State requirements and guidelines.

State OIG is conducting an inspection of the programs and operations of the U.S. Embassy in Baghdad and the U.S. Consulate General in Erbil.

CRIMINAL INVESTIGATIONS

In addition to the Lead IG agencies’ efforts with the Fraud and Corruption Investigative Working Group, in October 2015, USAID OIG founded the Syria Investigations Working Group focused on the humanitarian assistance community, consisting of representatives from the investigative bodies of USAID OIG, State OIG, public international organizations, and bilateral donors. In 2021, this working group was broadened to focus on more than Syria and renamed the Complex Emergency Working Group. The group’s members communicate regularly and meet collectively annually to share investigative leads, coordinate oversight activities, and identify trends in oversight of complex emergencies in non-permissive environments.

FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS*

Operation Inherent Resolve

AAA

Total Projects: 1

REF NO.	PROJECT NO.	SOA
OIR 0556	Planned	3

Army's Operational Contract Support Plans

To determine if the Army's Operational Contracting Support packages supported joint contingency operations planning.

DoD OIG

Total Projects: 10

REF NO.	PROJECT NO.	SOA
OIR 0467	D2022-D000RJ-0163.000	1

Audit of the Army's Management of Army Prepositioned Stock-5 Equipment

To determine whether the Army accurately maintained and accounted for Army Prepositioned Stock-5 equipment, to include at facilities that support the OIR mission, in accordance with Federal and DoD policies.

REF NO.	PROJECT NO.	SOA
OIR 0468	D2022-D000RJ-0104.000	3

Audit of Army Oversight of the Department of Defense Language Interpretation and Translation Enterprise II Contract

To determine whether the Army provided oversight of and appropriately staffed the DoD Language Interpretation and Translation Enterprise II contract in the U.S. Central Command and OIR area of responsibility to ensure the contractors fulfilled requirements.

REF NO.	PROJECT NO.	SOA
OIR 0547	D2023-DEV0PD-0019.000	3

Evaluation of Combatant Command Military Deception Planning

To determine the extent to which the combatant commands have effectively conducted military deception (MILDEC) planning in support of ongoing OIR operations.

REF NO.	PROJECT NO.	SOA
OIR 0549	D2023-D000RJ-0083.000	1

Audit of Munitions Storage Facilities in the U.S. Central Command

To determine whether the DoD stores and secures munitions in the U.S. Central Command area of responsibility in accordance with applicable safety and security policies.

REF NO.	PROJECT NO.	SOA
OIR 0550	D2023-DEV0PD-0080.000	1

Evaluation of the Control and Accountability of DoD Biometric Data Collection Technologies

To determine the extent to which the DoD has ensured adequate control and accountability over technologies used to collect, store, and transmit biometric data to higher-level databases in overseas contingency operations.

* As of Sep 18, 2023

REF NO.	PROJECT NO.	SOA
OIR 0554	D2023-D000RJ-0083.001	1

Audit of Munitions Storage Facilities at Al Udeid Air Base

To determine whether the DoD stores and secures munitions in the U.S. Central Command area of responsibility in accordance with applicable safety and security policies.

REF NO.	PROJECT NO.	SOA
OIR 0555	D2023-D000RJ-0083.002	1

Audit of Munitions Storage Facilities at Camp Arifjan

To determine whether the DoD stores and secures munitions in the U.S. Central Command area of responsibility in accordance with applicable safety and security policies.

REF NO.	PROJECT NO.	SOA
OIR 0557	Planned	1

Audit of U.S Military Equipment Retrograded from Iraq

To determine whether the DoD has properly accounted for U.S. military equipment retrograded from Iraq from FYs 2020-2022 in accordance with DoD guidance.

REF NO.	PROJECT NO.	SOA
OIR 0558	Planned	1

Followup Audit of the Counter-Islamic State of Iraq and Syria (ISIS) Train and Equip Fund (CTEF) for Iraq and Syria

To determine whether the actions taken by the DoD in response to the recommendations in Report No. DODIG-2020-061, “Audit of the DoD’s Accountability of Counter-Islamic State of Iraq and Syria Train and Equip Fund Equipment Designated for Syria,” February 13, 2020, improved the accountability and safeguarding of equipment provided to Iraqi Security and Vetted Syrian Opposition forces through the Counter-Islamic State of Iraq and Syria Train and Equip Fund.

REF NO.	PROJECT NO.	SOA
OIR 0559	Planned	1

Evaluation of DoD Support to the Development of the Iraqi Security Forces’ Operational Logistics and Sustainment Capabilities

To determine whether the DoD effectively supported development of operational logistics and sustainment capabilities for the Iraqi Security Forces.

State OIG

Total Projects: 4

REF NO.	PROJECT NO.	SOA
OIR 0473	22AUD081	3

Audit of the Planning, Design, Construction, and Commissioning of the Power Plant at U.S. Embassy Baghdad, Iraq

To determine whether the Department of State followed Federal and State requirements and guidelines in the planning, design, construction, and commissioning of the central power plant at Embassy Baghdad.

FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS*

Operation Inherent Resolve

(CONT'D.)

REF NO.	PROJECT NO.	SOA
OIR 0523	22AUD080	3

Audit of Physical Security Standards for Department of State Temporary Structures at Selected Overseas Posts

To determine whether the Department of State managed the use of temporary structures at overseas posts in compliance with applicable physical security standards and procedures, including maintaining an accurate and complete inventory of temporary structures used for residential and office purposes.

REF NO.	PROJECT NO.	SOA
OIR 0551	23ISP023.00	3

Inspection of Embassy Baghdad and Consulate General Erbil, Iraq

To evaluate the programs and operations of the U.S. Embassy in Baghdad and the Consulate General in Erbil.

REF NO.	PROJECT NO.	SOA
OIR 0552	23ISP023.01	3

Classified Inspection of Embassy Baghdad and Consulate General Erbil, Iraq

To evaluate the programs and operations of the U.S. Embassy in Baghdad and the Consulate General in Erbil.

USAID OIG

Total Projects: 2

REF NO.	PROJECT NO.	SOA
OIR 0521	99100221	3

Audit of USAID's New Partnerships Initiative

To determine the extent to which USAID has established a framework for effectively implementing the New Partnerships Initiative as well as processes for measuring the initiative's performance and results, which includes support for religious and ethnic minorities in Iraq that were victimized by ISIS.

REF NO.	PROJECT NO.	SOA
OIR 0544	88100522	2

Audit of USAID/Iraq's Economic Development Activities

To determine the extent to which USAID has generated employment among poor households and communities, strengthened economic capacity, and improved the Iraq business environment through economic development activities.

* As of Sep 18, 2023

FY 2023 COMPLETED OVERSIGHT PROJECTS*

Operation Inherent Resolve

AAA

Total Projects: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0548	A-2023-0030-AXZ	1	KW	Mar 21, 2023

Followup Audit of Army Prepositioned Stocks-5 Issue and Return

DoD OIG

Total Projects: 3

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0505	DODIG-2023-081	3	KW, QA	Jun 8, 2023

Audit of the Tracking and Reporting of DoD-Owned Shipping Containers

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0517	DODIG-2023-059	3	Multiple	Mar 28, 2023

Evaluation of the DoD's Management of Traumatic Brain Injury

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0534	DODIG-2023-119	3	IQ, KW	Aug 31, 2023

Audit of Enhanced End-Use Monitoring of Sensitive Equipment Given to the Government of Iraq

State OIG

Total Projects: 4

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0524	ISP-I-23-07	3	KW	Nov 2, 2022

Inspection of Embassy Kuwait City, Kuwait

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0542	ISP-I-23-10	3	LB	Apr 17, 2023

Inspection of Embassy Beirut, Lebanon

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0543	ISP-S-23-10	3	LB	May 3, 2023

Classified Inspection of Embassy Beirut, Lebanon

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0560	AUD-SI-23-28	2	IQ	Sep 14, 2023

Audit of Selected Cooperative Agreements Supporting Department of State Refugee Resettlement Support Centers

* As of Sep 18, 2023



ENDNOTES

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3. CJTF-OIR, press release, “Advise, Assist, Enable Key to New OIR Campaign,” 2/4/2022.
4. State, fact sheet, “End-Use Monitoring of U.S.-Origin Defense Articles,” 1/20/2021.
5. CJTF-OIR, press release, “Advise, Assist, Enable Key to New OIR Campaign,” 2/4/2022.
6. Joseph Haboush, “CENTCOM Identifies More US Troops Wounded by Iran-backed Attacks Last Month,” Al Arabiya, 4/14/2023.
7. State Bureau of Budget and Planning, “Congressional Budget Justification, Appendix 1: Department of State Diplomatic Engagement, Fiscal Year 2024,” 3/9/2023.
8. Embassy Baghdad, “Integrated Country Strategy—Iraq,” 5/30/2023.
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11. Lead IG, “Operation Inherent Resolve, Quarterly Report to the United States Congress January 1, 2023–March 31, 2023,” 4/30/2023.
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14. USAID BHA, response to USAID OIG request for information, 6/16/2023.
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Norwegian MRAP vehicles engage targets during an operational exercise at al-Asad Air Base, Iraq. (U.S. Army photo)

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The main warehouse in Jalalabad where food commodities are safely stored and dispatched across Afghanistan. (WFP photo)

FY 2024 JOINT STRATEGIC OVERSIGHT PLAN FOR OPERATION ENDURING SENTINEL

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A U.S. Air Force MQ-9 Reaper. (U.S. Air Force photo)

FY 2024 JOINT STRATEGIC OVERSIGHT PLAN FOR OPERATION ENDURING SENTINEL

This oversight plan describes the Lead Inspector General (Lead IG) and partner agency oversight of U.S. Government activities for Operation Enduring Sentinel (OES). These activities include those related to military operations; diplomacy, humanitarian assistance, development; and support to mission.

MILITARY OPERATIONS

According to the DoD, the objective of OES is to ensure that terrorist groups do not launch terrorist attacks against the United States or U.S. interests abroad from Afghanistan.¹ On March 16, the commander of the U.S. Central Command (USCENTCOM), General Michael E. Kurilla, said in a congressional hearing that U.S. intelligence on Afghanistan has been degraded since the withdrawal of U.S. forces, and that while the DoD can see the broad contours of an attack, it may lack the granularity to see the full picture. General Kurilla stated that USCENTCOM was working to close the intelligence gap by conducting an operational assessment of an alternate airborne intelligence, surveillance, and reconnaissance platform that has greater range and other intelligence efforts to penetrate terrorist networks. He also said that the increased intelligence collection would include both human and signals intelligence and recognized the importance of the analysis of raw data collected by these platforms, which ultimately informs decision-making.²

In support of the OES mission, State continues to press the Taliban to ensure the safety of Americans in Afghanistan, and to hold the Taliban to its counterterrorism commitments to ensure that Afghanistan not be used as a base for terrorist attacks in the United States, the region, or anywhere else.

The Office of the Special Coordinator for Afghanistan (OSCA) said that the DoD intends to eventually field an intelligence, surveillance, and reconnaissance platform with longer loiter time to complement the MQ-9 Reapers currently in use, which can remain in the air for only a limited time after the lengthy transit into Afghanistan and conserving enough fuel for the return flight.³ OSCA noted that Air Force Research Lab is planning to conduct such an assessment using an experimental platform in support of USCENTCOM requirements.⁴

DIPLOMACY, DEVELOPMENT, AND HUMANITARIAN ASSISTANCE

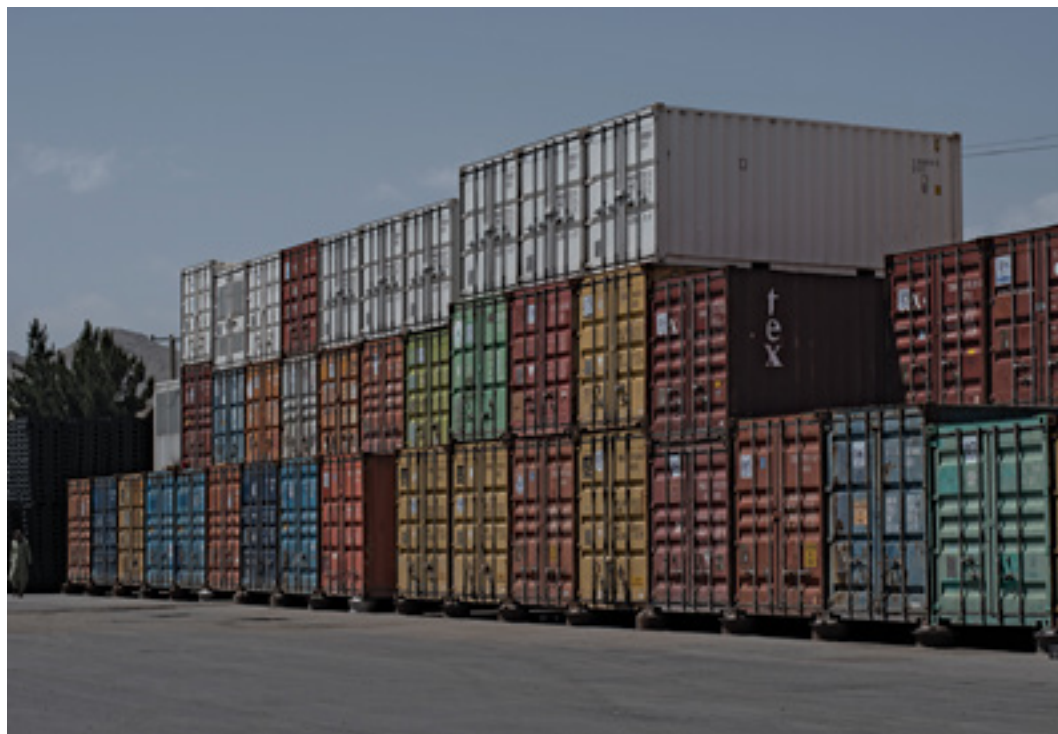
In support of the OES mission, State continues to press the Taliban to ensure the safety and security of Americans in Afghanistan (including the immediate unconditional release of detained U.S. citizens), and to hold the Taliban to its counterterrorism commitments to ensure that Afghanistan not be used as a base for terrorist attacks in the United States, the region, or anywhere else. State also continues to press the Taliban to ensure respect for the human rights of all Afghans, to establish a credible process to deliver representative governance for the people of Afghanistan; and safe passage for those who wish to leave Afghanistan.⁵ Through the Special Immigrant Visa (SIV) program, the U.S. Government continues to work to help Afghans who have taken significant risks to support U.S. military and civilian personnel. From October 2021 through September 2022, State missions worldwide issued 11,612 Afghan SIVs. In the first three quarters of FY 2023, SIV issuances have surpassed that number, reaching 15,271.⁶

During a June 2023 meeting of the foreign ministers of the Global Coalition to Defeat ISIS, Secretary of State Antony K. Blinken said that the U.S. Government would continue to focus on its core national security interests in preventing the resurgence of terrorism emanating from Afghanistan and, if necessary, “take action to deal with it.”⁷ The United States and its partners in Central Asia cooperate on shared interests of countering terrorism and drug trafficking and enhancing border security in support of regional stability.⁸ In July 2023, Special Representative for Afghanistan Thomas West met with five counterparts in Central Asia where they emphasized the importance of the U.S. and Central Asia cooperation in support of the Afghan people and in furtherance of security and resilience in the region.⁹

The U.S. Government remains the leading donor of humanitarian assistance to the Afghan people.¹⁰ The U.S. Government’s humanitarian objectives in Afghanistan are to advocate for the independence of humanitarian partners in facilitating aid; to support and provide appropriate protection assistance to vulnerable Afghans; and to improve protection and living and conditions of Afghan internally displaced people, refugees, and new Afghan arrival in neighboring host countries.¹¹ The number of people in need in Afghanistan has increased each year for the past 4 years, from 6.3 million in 2019 to 28.8 million in May 2023.¹²

USAID supports food assistance efforts in Afghanistan through the provision in-kind food assistance, cash transfers for food, and food vouchers.¹³ With USAID funding, the World Food Programme provided food assistance and nutrition services; the UN Food and Agriculture Organization and international non-governmental organization implementers provided seeds and livestock feed in at-risk areas; and UN Children’s Fund and other implementers delivered nutrition services to children and pregnant women throughout Afghanistan.¹⁴

Shipping containers at WFP's main warehouse in Kabul. (WFP photo)



State's PRM also implements humanitarian assistance in Afghanistan and neighboring countries.¹⁵ This assistance supports the scaled-up humanitarian response in Afghanistan and neighboring countries through independent humanitarian organizations, including the UN Refugee Agency, International Organization for Migration, UN Population Fund, and the UN Children's Fund, State said. Specific activities include provision of emergency cash, shelter, and reintegration assistance to internally displaced people and returnees, protection and gender-based violence prevention services, and multisector assistance to refugee populations in Afghanistan and neighboring countries.¹⁶ USAID also provides development support across the health, economic growth, agriculture, civil society, governance, and education sector.¹⁷

SUPPORT TO MISSION

The U.S. Government conducts administrative, logistical, and management efforts that enable military operations and non-military programs. For example, U.S. personnel who perform functions in support of OES activities live and work on installations and require support in facilities, logistics, and other sustainment. The U.S. Government usually contracts with the private sector for these requirements, and the Lead IG agencies have found these contracts are vulnerable to fraud, waste, and abuse.¹⁸ Effective management and oversight of grants and contracts is integral to ensuring that the activities meet U.S. Government needs and deliver on expectations.

The global presence of DoD, State, and USAID, and the threat of violence directed toward their employees makes the protection of people and facilities a critical challenge. Although the departments prioritize safety and security, all personnel and facilities face some level of risk. For example, the construction and maintenance of safe and secure diplomatic facilities is a challenge, which has implications in regions affected by conflict and instability. Furthermore, the effects of contingency operations can threaten the health and safety of U.S. personnel, and also harm the environment.

The DoD budget request for FY 2024 includes \$8.1 billion for OES which is intended for counterterrorism operations in Afghanistan.

U.S. FUNDING FOR PROGRAMS IN AFGHANISTAN

DOD FUNDING FOR OES

The DoD budget request for FY 2024 includes \$8.1 billion for OES which is intended for counterterrorism operations in Afghanistan.¹⁹ (See Figure 5.)

Military Personnel (\$904.3 M)

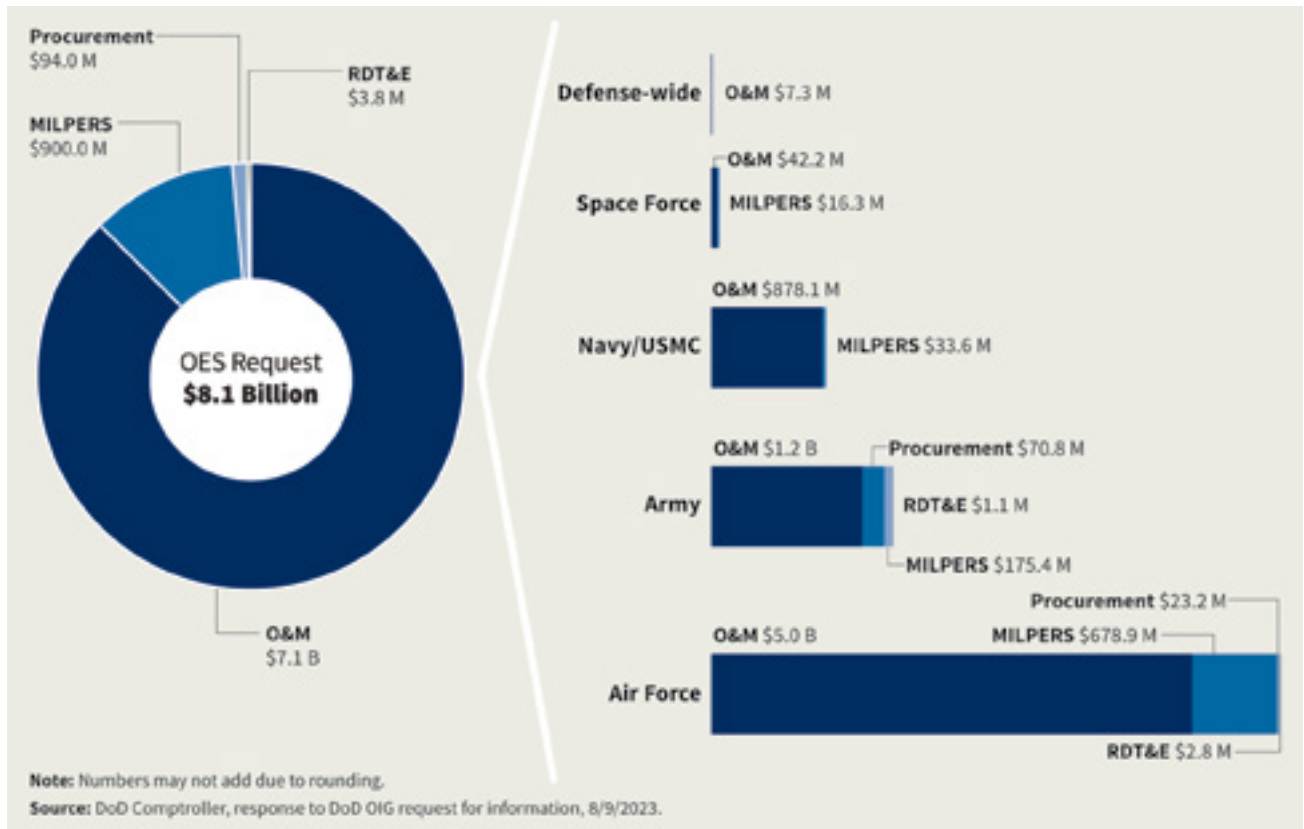
These funds are for active and reserve component requirements and support sustaining personnel forward deployed to the Middle East to continue operations to achieve U.S. national security objectives in Afghanistan. For the active component, this includes only the incremental deployment pay associated with military personnel deployed in support of OES. Additionally, for activated reservists, the funding includes deployed military personnel, as well as those remaining in the United States supporting combat operations in-theater.²⁰

Operation and Maintenance (\$7.1 B)

These funds are for a range of in-theater operating costs for the Military Services and defense agencies including intelligence support to military operations, and support for over-

Figure 5.

FY 2024 OES Request by Appropriation: DoD and Military Departments



the-horizon counterterrorism capabilities that consist of personnel and platforms stationed outside of Afghanistan that prevent and deny terrorist safe-havens.²¹

Procurement (\$94.0 M)

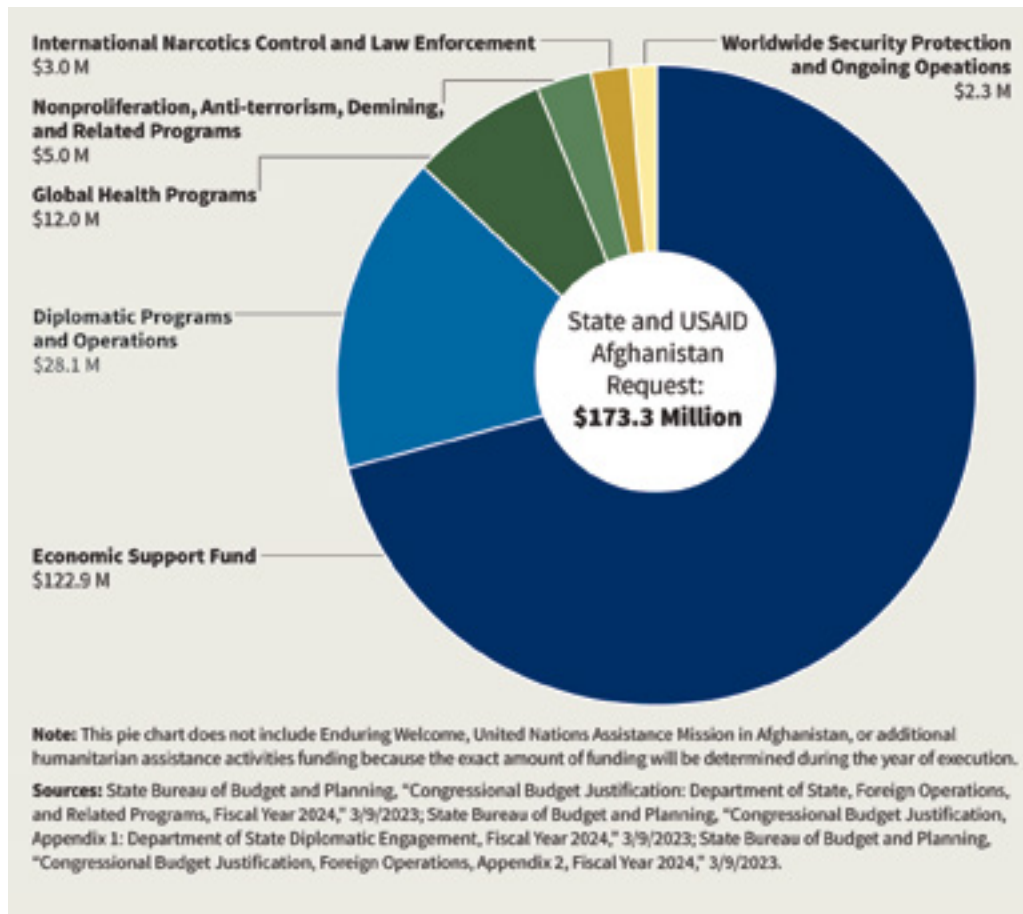
These funds are for the procurement of new equipment and weapons systems to sustain readiness and modernize the force following years of combat operations. New equipment and systems include weapons, aircraft, unmanned aerial systems, engineering equipment, vehicles, counter-improvised explosive device systems, and other equipment. This request funds the replenishment and replacement of munitions used in combat and equipment destroyed, damaged, or worn out due to use in overseas operations.²²

Research, Development, Test, and Evaluation (\$3.8 M)

These funds are for the research, development, test, and evaluation of programs that provide a strategic foundation to maintain technological superiority for the military’s future competitive edge in a dynamic threat environment. Focus areas include science and

Figure 6.

FY 2024 State and USAID Afghanistan Budget Request



The Taliban’s hardening stance on women and girls has limited the United States’ ability to implement foreign assistance to Afghanistan.

technology; advanced capability enablers; space-based systems; cyberspace activities; and integrated base defense systems.²³

STATE AND USAID FUNDING FOR AFGHANISTAN

The State and USAID budget request for FY 2024 contained \$173.3 million for programs related to Afghanistan.²⁴ (See Figure 6.) In the aftermath of the Taliban takeover of Afghanistan, the FY 2024 budget request supports the Afghan people through third parties, rather than by supporting the unrecognized Taliban government, with a focus on the protection of women and girls and will seek to increase border stability and mitigate the worst impacts of the ongoing humanitarian and economic crises.²⁵

Worldwide Security Protection and Ongoing Operations (\$2.3 M)

These funds support the “protecting power” arrangement under which Qatar protects certain U.S. interests in Afghanistan.²⁶

Diplomatic Programs and Operations (\$28.1 M)

These funds provide for the Afghanistan Affairs Unit (AAU) in Doha, Qatar, operations, and other support costs. The budget request includes \$21.1 million for staff and \$7.0 million to normalize operational funding.²⁷

Economic Support Fund (\$122.9 M)

The request supports core U.S. national security interests in Afghanistan by assisting vulnerable populations in the areas of health, food security, education, livelihoods, human rights, and civil society. The Taliban’s hardening stance on women and girls has limited the United States’ ability to implement foreign assistance to Afghanistan; therefore, in addition to a focus on human rights more broadly, programs will elevate the participation and status of women and girls. The U.S. Government will fully leverage its non-humanitarian assistance alongside diplomatic and humanitarian efforts to help the Afghan people, including women, journalists, and minority groups, to navigate the current political and economic challenges and strive for a more inclusive and prosperous future.²⁸

Nonproliferation, Anti-Terrorism, Demining, and Related Programs (\$5.0 M)

State will conduct conventional weapons destruction and related activities, including humanitarian demining, survey, munitions destruction, mine-risk education, and victim assistance in Afghanistan. U.S. implementing partners, including UN organizations and NGOs, have continued operations in Afghanistan.²⁹

International Narcotics Control and Law Enforcement (INCLE) (\$3.0 M)

Following the fall of the democratic Afghan government in 2021, the Bureau of International Narcotics and Law Enforcement Affairs (INL) limited its assistance to Afghanistan and adjusted its programming to ensure that it does not result in direct support of the Taliban. INCLE will focus on implementers and societal elements committed to sustaining and advancing counternarcotics objectives that align with U.S. policy goals to prevent regional contagion. Programs will include drug treatment and prevention efforts to combat substance abuse, including services for Afghans in rural areas and for women and children, as well as messaging campaigns to raise awareness about the threat of illicit narcotics to the health and security of Afghans, and assistance to rural farmers to grow high-value, licit alternatives to poppy, and to access regional and international markets.³⁰

Global Health Programs (\$12.0 M)

Assistance provided through the USAID Global Health Programs account will support the globally shared goal of preventing child and maternal deaths and combating infectious disease threats. Investments will focus on training and supervision of health workers to address the causes of newborn mortality (infections, asphyxia, and low birth weight), child mortality (pneumonia, and diarrhea), and maternal mortality (hemorrhage, infections, and hypertensive disorders).³¹

Enduring Welcome

The budget request includes the creation of a new Enduring Welcome account. The purpose of the new account will be to ensure that the United States meets its commitments to its Afghan partners who served alongside the United States in Afghanistan. The new account is intended to provide a consolidated, flexible funding source to meet these complex responsibilities through the State-led, whole-of government effort known as Enduring Welcome. State will determine its cost share for Afghanistan during the year of execution.³²

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan uses financial contributions and the expertise of member states to combat violent extremism; promote human rights; and forge solutions to the global threats related to armed conflict, hunger, poverty, and disease. State will determine its cost share for Afghanistan during the year of execution.³³

Additional Humanitarian Assistance Activities

State and USAID request funds to address worldwide crises affecting U.S. national security interests. For FY 2024, State and USAID requested \$4.7 billion for International Disaster Assistance, \$1.8 billion for emergency and development food aid programs authorized under Title II of the Food for Peace Act, and \$3.9 billion for Migration and Refugee Assistance for use worldwide. State and USAID will determine funding levels for Afghanistan during the year of execution.³⁴

For FY 2024, State and USAID requested \$4.7 billion for International Disaster Assistance, \$1.8 billion for emergency and development food aid programs authorized under Title II of the Food for Peace Act, and \$3.9 billion for Migration and Refugee Assistance for use worldwide.

STRATEGIC OVERSIGHT AREAS

This oversight plan organizes OES-related oversight projects into three SOAs:

1. Military Operations
2. Diplomacy, Development, and Humanitarian Assistance
3. Support to Mission

Each of the following SOA discussions presents examples of oversight projects planned or ongoing for FY 2024. For a complete list of FY 2024 Afghanistan-related oversight projects, refer to the project tables at the end of this plan.

SOA 1. MILITARY OPERATIONS

This SOA focuses on determining the degree to which the contingency operation is accomplishing its military and security mission. Activities that fall under this SOA include:

- Conducting counterterrorism operations

Additionally, this SOA corresponds to the following Lead IG agencies' management challenges:

- Building Enduring Advantages for Strategic Competition (DoD)
- Strengthening Cyberspace Operations and Securing Systems, Networks, and Data (DoD)
- Operating in Contingency and Critical Environments (State)

SELECTED FY 2023 COMPLETED OVERSIGHT PROJECTS

The DoD OIG published an evaluation to determine the extent to which the DoD provided adequate lodging, security, and medical care for Afghan evacuees that were diverted to Camp Bondsteel, Kosovo, for further processing. The DoD OIG determined that the Area Support Group–Balkans (ASG–Balkans) provided adequate support for 75 Afghan travelers diverted to Camp Bondsteel, Kosovo, for further processing. However, ASG–Balkans may encounter future lodging, security, and medical care challenges for Afghan evacuees as the length of stay for Afghan evacuees increases. For example, during the DoD OIG team's site visit in April 2022, they observed that shape and layout of tents used to house Afghan travelers at the camp could create a potential electrical and fire safety hazard because of the need to link multiple electrical cords to work around the structural problems posed by different tent configurations. However, ASG-Balkans personnel accepted the tents provided by the contractor and mitigated the risk of electrical and fire safety hazards by performing daily safety inspections to identify and address the potential hazards.³⁵

The DoD OIG published an audit to determine whether the DoD managed the Afghanistan Security Forces Fund (ASFF) appropriated funds within in the Foreign Military Sales Trust Fund in accordance with applicable laws and regulations. The DoD OIG found that the DoD did not manage ASFF appropriated funds in accordance with applicable laws and regulations. This mismanagement occurred because the DoD did not design and implement effective controls over building partnership capacity funds. As a result, the DoD increased the risk of violating the Antideficiency Act by using a process that was inefficient, providing inaccurate appropriation data for quarterly reports to Congress, and reporting ASFF-related financial activity inaccurately in the DoD, Army, and Security Assistance Accounts financial statements.³⁶

The DoD OIG found that the DoD did not manage ASFF appropriated funds in accordance with applicable laws and regulations.

The Special Inspector General for Afghanistan Reconstruction (SIGAR) published an evaluation to determine the factors that contributed to the Afghan National Defense and Security Forces' (ANDSF) collapse; assess any underlying factors over the 20-year security sector assistance mission that contributed to the under development of important ANDSF capabilities and readiness; and account for all U.S.-provided ANDSF equipment and U.S.-trained ANDSF personnel. SIGAR identified the factors that contributed to the ANDSF's collapse in August 2021. SIGAR found that the decision to withdraw all U.S. military personnel and military contractors through the February 2020 signing of the U.S.-Taliban agreement, and the subsequent reduction of U.S. support to the ANDSF, degraded the morale of Afghan soldiers and police and accelerated the ANDSF's collapse. This evaluation also found that the United States lacks a full accounting of U.S.-provided

equipment to the ANDSF and U.S.-trained ANDSF personnel and that the Taliban are using U.S.-provided military equipment in operations.³⁷

SELECTED FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS

The Intelligence Community IG plans to publish a report in FY 2024 that will address the Intelligence Community's support to screening and vetting of persons from Afghanistan.

DHS OIG plans to publish an assessment of DHS' identification and resolution for OAW Afghan evacuees with potentially derogatory records.

SOA 2. DIPLOMACY, DEVELOPMENT, AND HUMANITARIAN ASSISTANCE

This SOA focuses on countering some of the root causes of violent extremism. Activities that fall under this SOA include:

- Countering and reducing corruption, social inequality, and extremism
- Promoting inclusive and effective democracy, civil participation, and empowerment of women
- Promoting reconciliation, peaceful conflict resolution, demobilization and reintegration of armed forces, and other rule-of-law efforts
- Providing emergency relief, assistance, and protection to displaced persons, refugees, and others affected by crisis
- Building or enhancing host-nation governance capacity
- Supporting sustainable and appropriate recovery and reconstruction activities, repairing infrastructure, removing explosive remnants of war, and reestablishing utilities and other public services
- Countering trafficking in persons and preventing sexual exploitation and abuse

Additionally, this SOA corresponds to the following Lead IG agencies' management challenges:

- Managing and Overseeing Contracts, Grants, and Foreign Assistance (State)
- Operating in Contingency and Critical Environments (State)
- Establishing optimal conditions for Agency staff and programs to succeed (USAID)
- Mitigating risks in Agency operations (USAID)
- Countering corruption, abuse, and malign influence (USAID)
- Maximizing the impact of monitoring and quality data (USAID)

SELECTED FY 2023 COMPLETED OVERSIGHT PROJECTS

The DoD OIG conducted an audit to determine whether DoD contracting personnel performed contract administration procedures for supplies and services supporting the relocation of Afghan evacuees at DoD installations in support of Operation Allies Welcome (OAW) in

accordance with Federal requirements and DoD regulations. The DoD OIG determined that Army contracting personnel complied with Federal and DoD guidance for contract oversight by ensuring that contracting officer's representatives were officially appointed, completed required contracting officer's representatives training, performed contract oversight procedures, and ensured the contractor took corrective actions to address deficiencies. However, the procuring contracting officer did not ensure invoices were reviewed before payment to verify contractor-reported costs.³⁸

The DoD OIG also conducted an audit to determine whether U.S. Air Force contracting personnel executed contract administration procedures for supplies and services supporting the relocation of Afghan evacuees at DoD installations in support of OAW in accordance with Federal and DoD policies. The DoD OIG determined that Air Force contracting personnel executed contract administration procedures for medical, dining, and facility supplies and services supporting the relocation of Afghan evacuees in accordance with Federal and DoD policies. In addition, Air Force personnel performed effective oversight to ensure that invoices included reasonable costs.³⁹

Additionally, the DoD OIG conducted an audit to determine whether Navy contracting personnel performed contract administration procedures for supplies and services supporting the relocation of Afghan evacuees at DoD installations in support of OAW in accordance with Federal requirements and DoD regulations. The DoD OIG determined that Navy contracting personnel did not fully execute contract administration responsibilities at Marine Corps Base Quantico. Specifically, Navy contracting personnel provided adequate oversight of contractor performance for dining, medical, and facilities sustainment services supporting the relocation of Afghan evacuees, but did not adequately review all contractor invoices.⁴⁰

SIGAR published a performance audit of USAID's two largest healthcare programs in Afghanistan—the Urban Health Initiative and Assistance for Families and Indigent Afghans to Thrive program. SIGAR found that USAID did not consistently conduct or document required oversight activities of the programs. SIGAR also identified deficiencies in USAID's implementation of its multi-tiered monitoring, as well as issues with USAID's measurement and reporting of program outcomes. SIGAR made three recommendations to USAID to enforce established monitoring requirements; enforce or develop procedures that help ensure performance indicator requirements are met; and enforce or develop procedures that will help ensure activity documents and documentation of monitoring activities are uploaded and shared in accordance with established requirements.

State OIG published four reports related to the Afghan SIV program. In the first report, State OIG conducted a compliance follow-up review of the Afghan SIV program. State OIG found that the actions by State's Bureau of Consular Affairs to address prior State OIG recommendations provided minor improvements to quarterly reporting but did not improve methods for collecting or verifying Afghan SIV application processing times. Next, State OIG published an information brief regarding relocation and resettlement outcomes of Afghan SIV recipients. In this information brief, State OIG provided information regarding: 1) State's contingency plans for the safe relocation of Afghan SIV holders from Afghanistan; 2) Afghan SIV holders remaining in Afghanistan; 3) resettlement outcomes, including housing, school enrollment, and employment within the United States for Afghan SIV holders; and 4) the

number of Afghan SIV holders becoming naturalized U.S. citizens. Third, State OIG and Department of Homeland Security (DHS) OIG—in coordination with the OIGs from the DoD, the Department of Justice, the Intelligence Community, the Department of Health and Human Services, and the Social Security Administration—issued an interim joint report regarding the SIV program in response to section 5275 of the FY 2023 National Defense Authorization Act. This interim joint report provided a consolidated accounting of U.S. Government completed, ongoing, and planned oversight work on the vetting, processing, and resettlement of Afghan evacuees and the Afghan SIV program. Finally, State OIG published a report regarding adjustments in the Afghan SIV program from 2018 through 2022. State OIG found that State took actions beginning in February 2021 to streamline Afghan SIV applicant processing and to mitigate some processing issues but that as of December 2022 these actions had not eliminated the significant and growing Afghan SIV applicant backlog. State OIG also found that the coronavirus disease-2019 (COVID-19) pandemic stalled the Afghan SIV application process which in turn increased the number of SIV applicants waiting for in-person interviews. State OIG determined that the Afghan SIV program continued to face challenges, including the reliance on Taliban cooperation for SIV applicant relocation out of Afghanistan because of the U.S. Government’s lack of a presence on the ground in Afghanistan.

In FY 2024, USAID plans to conduct an audit to assess USAID oversight of implementer efforts to manage security and safety risks and mitigate Taliban interference with assistance in Afghanistan.

SELECTED FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS

USAID OIG is conducting an evaluation to review USAID’s role in the evacuation of implementing partners from Afghanistan and to determine whether USAID’s risk management procedures effectively prepared it for its role in the evacuation of implementing partner staff. USAID is also conducting an audit to assess USAID oversight of implementer efforts to manage security and safety risks and mitigate Taliban interference with assistance in Afghanistan.

State OIG plans to complete its ongoing, multi-part review of the State Afghan SIV program. The remaining portions of the review are 1) to jointly report with DHS OIG in response to Section 5275 of the FY 2023 National Defense Authorization Act and 2) to summarize past work on the SIV program and draw on previously reported findings and systemic issues to identify key issues with an impact on Afghan SIV applicants remaining in the pipeline.

SOA 3. SUPPORT TO MISSION

This SOA focuses on U.S. administrative, logistical, and management efforts that enable military operations and non-military programs. Activities that fall under this SOA include:

- Ensuring the security of U.S. personnel and property
- Providing for the occupational health and safety of personnel
- Administering U.S. Government programs
- Managing U.S. Government grants and contracts
- Inventorying and accounting for equipment

In FY 2023, the DoD OIG conducted an evaluation to determine the extent to which the DoD supported other agencies' requests for screening Afghan evacuees.

Additionally, this SOA corresponds to the following Lead IG agencies' management challenges:

- Improving Financial Management and Budgeting (DoD)
- Adapting to Climate Change, Accelerating Resilience, and Protecting the Environment (DoD)
- Protecting the Health and Wellness of Service Members and Their Families (DoD)
- Maintaining Superiority Through a Resilient Defense Industrial Base (DoD)
- Protecting People and Facilities (State)
- Managing and Overseeing Contracts, Grants, and Foreign Assistance (State)
- Managing and Securing Information (State)
- Managing Property and Finances (State)
- Operating in Contingency and Critical Environments (State)
- Managing the Workforce (State)
- Promoting Accountability Through Internal Coordination and Clear Lines of Authority (State)
- Establishing optimal conditions for Agency staff and programs to succeed (USAID)
- Mitigating risks in Agency operations (USAID)
- Countering corruption, abuse, and malign influence (USAID)
- Maximizing the impact of monitoring and quality data (USAID)

SELECTED FY 2023 COMPLETED OVERSIGHT PROJECTS

The DoD OIG conducted an evaluation to determine the extent to which the DoD supported other agencies' requests for screening Afghan evacuees. In addition, the DoD OIG reviewed DoD guidance for the deletion of biometrics information from DoD databases, and removal of identities from the DoD Biometrically Enabled Watch List (BEWL) to determine the extent to which the DoD followed appropriate guidance. The DoD OIG initiated this evaluation following receipt of a letter from two U.S. Senators expressing concerns based on allegations raised by a DoD whistleblower.⁴¹

The DoD OIG determined that DoD personnel supported other Federal agencies' requests for screening Afghan evacuees by conducting biometric enrollments and counterintelligence screening interviews. In addition, National Ground Intelligence Center (NGIC) analysts conducted biometric assessments of all watch list encounters, biographic analysis of over Afghan evacuee records, and sent notifications to a wide distribution list to identify those who may pose a threat to national security. However, NGIC did not consistently follow the BEWL guidance and NGIC standard operating procedures when deciding to retain or remove some Afghan evacuees from the BEWL. As a result, NGIC might have removed some Afghan identities that should have been retained on the BEWL.⁴²

State OIG completed an evaluation of the challenges in the Afghan Placement and Assistance (APA) program. State OIG found that the APA involved some of the most significant challenges that resettlement agencies had ever faced, and that many of these challenges were external, such as the fast pace and large number of Afghan arrivals and the effects of the COVID-19 pandemic. Following the decrease in refugee admissions during the prior Administration, many of the agencies and their affiliates did not have adequate staffing for the number of arrivals they were receiving and had to hire staff quickly to implement the APA program. In addition, the fast pace of arrivals, the lack of available housing, difficulty obtaining necessary documentation for APA participants, and minimal pre-arrival cultural orientation also presented challenges for resettlement agencies. The resettlement agencies did report that State provided sufficient funding for the APA program, and they reported positive impressions of the coordination between State and other U.S. Government agencies in implementing the APA program.⁴³

State OIG issued a report about the AAU, the Doha-based U.S. diplomatic mission for Afghanistan. State OIG found that: 1) the Charge' d'Affaires and the acting Deputy Chief of Mission modeled State's leadership principles following the evacuation of Embassy Kabul and in the transition to the formal establishment of the AAU in Doha in February 2022; 2) State and interagency stakeholders were not always clear about the lines of responsibility among the multiple State entities with roles in the management of U.S. Government policy or programs for Afghanistan; 3) from September 2021 to May 2022, the AAU's Political-Economic section organized more than 50 meetings with Doha-based Taliban representatives that aided in the release of detainees and equipment and facilitated discussion of humanitarian, human rights, and related issues; 4) the AAU's public-facing website, which remained branded for the U.S. Embassy in Afghanistan, generally lacked relevant, up-to-date content; and 5) the AAU struggled to rebuild its contact list following the evacuation from Kabul and lacked a unified, mission-wide platform for managing contact information.⁴⁴

State OIG issued a report regarding State's Bureau of International Narcotics and Law Enforcement Affairs (INL). INL had a large program of activities in Afghanistan until the suspension of Embassy Kabul operations in 2021. In this report, State OIG reported that: 1) management control deficiencies hindered INL's ability to effectively plan, manage, and evaluate the results of its projects, programs, and operations; 2) a reorganization of INL had yet to be fully implemented as envisioned, limiting some of its intended organizational efficiencies; 3) foreign assistance programs lacked oversight documentation, program evaluation, and a bureau-level policy for risk management; 4) issues with records management procedures reduced INL's ability to systematically access and share information; and 5) INL did not effectively monitor unliquidated obligations, which resulted in up to \$220 million that could have been put to better use. Specifically regarding INL's Afghanistan programs, after the suspension of operations at the U.S. Embassy in Kabul in 2021, INL reassessed its Afghanistan programs as part of a process led by the National Security Council, to evaluate all non-humanitarian U.S. Government assistance programs in Afghanistan. Following that assessment, State decided to continue 27 INL projects in Afghanistan and to close out the remaining 24 Afghanistan projects. However, State OIG found that INL did not update its risk assessment and monitoring plans for its Federal assistance awards that continued in Afghanistan.⁴⁵

INL reassessed its Afghanistan programs as part of a process led by the National Security Council to evaluate all non-humanitarian U.S. Government assistance programs in Afghanistan.

State OIG plans to complete its audit of the disposition of defensive equipment and armored vehicles in advance of the evacuations of the U.S. embassies in Kabul, Afghanistan.

SELECTED FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS

USAID OIG is conducting an audit of USAID’s use of fixed-amount awards to determine whether agreement officers design the scope, milestones, and deliverable results of fixed-amount awards appropriately.

The DoD OIG plans to publish an evaluation of military deception planning. The objective of the evaluation is to determine the extent to which the combatant commands have effectively conducted military deception planning in support of ongoing OES operations.⁴⁶

Additionally, the DoD OIG plans to publish an audit regarding contract closeouts from Afghanistan. The objective of the audit is to determine whether DoD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable Federal laws and DoD regulations.⁴⁷

State OIG plans to complete its audit of the disposition of defensive equipment and armored vehicles in advance of the evacuations of the U.S. embassies in Kabul, Afghanistan. In Afghanistan, the audit objective is to determine whether Embassy Kabul managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations in accordance with State guidance.

SIGAR plans to publish an audit of U.S. funds that may directly benefit the Taliban. The objective of the audit is to assess the extent to which U.S. Government funds intended to respond to humanitarian crisis in Afghanistan have been provided to the Taliban to pay taxes, fees, import duties, or for the purchase or receipt of permits, licenses, or public utility services since August 2021.

CRIMINAL INVESTIGATIONS

In addition to the Fraud and Corruption Investigative Working Group that consists of representatives from the Defense Criminal Investigative Service, State OIG, USAID OIG, the U.S. Army Criminal Investigation Division, the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations, the Lead IG agencies coordinate investigations related to Afghanistan. Additionally, investigators remain attuned to potential fraud, waste, and abuse related to those Afghan refugees remaining at U.S. Government facilities and unable to travel onward or return to Afghanistan due to various factors. The Lead IG agencies are working with State to ensure suspected SIV application fraud is fully investigated and prosecuted, where applicable. The investigative components of the Lead IG agencies work on OES-related cases from offices in Bahrain, Germany, Kuwait, Qatar, El Salvador, Israel, South Africa, Thailand, and the United States, in addition to their Washington, D.C.-based offices.

FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS* Operation Enduring Sentinel

DHS OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
OES 0049	22-067-ISP-DHS	1

DHS Tracking of OAW Population with Potential Derogatory Records

To assess DHS' identification and resolution for OAW Afghan evacuees with potentially derogatory records.

DoD OIG

Total Projects: 3

REF NO.	PROJECT NO.	SOA
OES 0050	D2023-DEVOPD-0019.000	3

Evaluation of Combatant Command Military Deception Planning

To determine the extent to which the combatant commands have effectively conducted military deception (MILDEC) planning in support of ongoing OES operations.

REF NO.	PROJECT NO.	SOA
OFS 0525	D2022-D000AX-0138.000	3

Audit of DoD Afghanistan Contingency Contracts Closeout

To determine whether DoD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable Federal laws and DoD regulations.

REF NO.	PROJECT NO.	SOA
OES 0069	D2023-DEVOPD-0160.000	3

Evaluation of the DoD's Treatment of Operational Data from Afghanistan

To determine whether the DoD has effectively and efficiently archived and standardized operational data from Afghanistan across the appropriate defense information systems, as required by DoD policy.

DoJ OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
OES 0056	NA	3

Federal Bureau of Investigation's Participation in Operation Allies Refuge and Operation Allies Welcome

To assess the effectiveness of the FBI's coordination with its federal partners to support Operation Allies Refuge and Operation Allies Welcome.

IC OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
OES 0025	INS-2022-003	1

Special Review of Intelligence Community Support to Screening and Vetting of Persons from Afghanistan

To review the Intelligence Community support to screening and vetting of persons from Afghanistan.

* As of Sep 18, 2023

SIGAR

Total Projects: 21

REF NO.	PROJECT NO.	SOA
OES 0027	SIGAR-E-018	2

Evaluation of the Status of the Education Sector in Afghanistan

To evaluate the conditions of the Afghan education system following the collapse of the Afghan government in August 2021; the challenges affecting the access and quality of education; and the source and method of funding teacher salaries, and school administrative and maintenance costs, and the extent to which those funds have directly benefited the Taliban regime, or other prohibited entities and individuals.

REF NO.	PROJECT NO.	SOA
OES 0061	SIGAR-158A	3

Audit of U.S. Funds Directly Benefiting the Taliban

To assess the extent to which U.S. Government funds intended to respond to humanitarian crisis in Afghanistan have been provided to the Taliban to pay taxes, fees, import duties, or for the purchase or receipt of permits, licenses, or public utility services since August 2021.

REF NO.	PROJECT NO.	SOA
OES 0062	SIGAR-E-20	3

Evaluation of the Purchase, Transfer, Conversion, and Use of U.S. Currency in Afghanistan

To examine the purchase, transfer, conversion, and use of U.S. currency for humanitarian and development assistance in Afghanistan.

REF NO.	PROJECT NO.	SOA
OES 0063	SIGAR-159A	3

Audit of U.S. Agencies' Oversight of Funds Provided to Public International Organizations for Activities in Afghanistan

To assess the extent to which U.S. agencies and PIOs conduct oversight of U.S. funds provided for assistance to Afghanistan.

REF NO.	PROJECT NO.	SOA
OES 0066	SIGAR-160A	2

State Implementing Partner Agreements with the Taliban

To determine the extent to which: 1) State's implementing partners have entered into agreements with the Taliban to facilitate program implementation; 2) those agreements were completed and reviewed in accordance with applicable requirements; and 3) agreements with the Taliban have affected program implementation.

REF NO.	PROJECT NO.	SOA
OES 0067	SIGAR-E-22	1

Status of Equipment, Weapons, and Trained Personnel

To determine 1) the current use and disposition of military equipment and weaponry funded by the DoD that the Department left in Afghanistan, and 2) the efficacy of any U.S. efforts to track or capture military equipment and weaponry provided to the ANDSF that the Department left behind.

REF NO.	PROJECT NO.	SOA
OES 0068	SIGAR-E-23	1

U.S. Counternarcotics (CN) Efforts in Afghanistan Since 2021

To assess the extent to which INL: 1) planned and implemented U.S.-funded CN programs in accordance with U.S. and agency strategies and goals; 2) U.S.-funded CN programs achieved intended outcomes; and (3) and Taliban governance has affected program implementation.

FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS*

Operation Enduring Sentinel

(CONT'D.)

REF NO.	PROJECT NO.	
OES 0085	SIGAR-156A	3

Audit of State and USAID Efforts to Reduce Gender-Based Violence in Afghanistan

To determine the extent to which USAID, State, and international partners have coordinated their efforts to address gender-based violence in Afghanistan to prevent duplication of efforts, and whether USAID and State have processes in place to ensure that they are meeting gender-based violence related goals and objectives.

REF NO.	PROJECT NO.	SOA
OES 0084	SIGAR-LL-17	2

Personnel: U.S. Government Efforts to Deploy the Right People, in the Right Numbers, for the Right Amount of Time in Order to Accomplish Reconstruction Objectives in Afghanistan

To identify the challenges the U.S. Government faced in deploying the right people, in the right numbers, for the right amount of time in order to achieve reconstruction objectives in Afghanistan; identify the ways in which the U.S. Government attempted to overcome those challenges, and whether those measures were effective; and distill lessons learned from efforts to rectify personnel problems within the Afghanistan context.

REF NO.	PROJECT NO.	SOA
OES 0083	SIGAR-152A	3

Audit of Contractor Vetting

To assess State and USAID's adherence to the requirements by the Global Terrorism Sanctions Regulations, the Foreign Terrorist Organizations Sanctions Regulations, and Executive Order 13224 when awarding contracts, and their ability to oversee direct programming activities and revoke funding if necessary.

REF NO.	PROJECT NO.	SOA
OES 0082	SIGAR-155A	2

Audit of USAID's Afghanistan Competitiveness of Export-Oriented Businesses Activity Program

To evaluate USAID's oversight and management of Afghanistan Competitiveness of Export-Oriented Businesses Activity since January 2020 to assess the extent to which USAID and its partners conduct required oversight of the program; achieve stated program goals and objectives; and ensure that the program results are sustainable.

REF NO.	PROJECT NO.	SOA
OES 0081	Planned	3

Evaluation of the Condition of the Afghanistan Financial Sector's Impact on U.S. Programming

To determine the extent to which the current state of the Afghan financial system has impacted the planning and execution of U.S. activities to assist the people of Afghanistan; previous U.S. assistance and projects to improve Afghanistan's financial sector have been sustained; and U.S. activities to assist the people of Afghanistan conduct oversight of their efforts and ensure U.S. funds are received by the desired party.

* As of Sep 18, 2023

REF NO.	PROJECT NO.	SOA
OES 0080	Planned	3

Follow on Performance Audit of State’s Demining Activities in Afghanistan

To determine the extent to which State performed all required oversight activities including annual reviews of award risk assessment and monitoring plans, quarterly reviews of performance progress and financial reports, and final review memoranda; State developed measurable award agreement targets and objectives and connected them to higher level goals; funds provided for demining activities have directly benefited the Taliban regime, or prohibited entities and individuals.

REF NO.	PROJECT NO.	SOA
OES 0079	Planned	3

Evaluation of Interagency and International Coordination of Continuing Assistance

To determine the extent to which U.S. agencies providing continuing assistance to Afghanistan: coordinate their on-going activities with other agencies within the U.S. Government; and coordinate their on-going activities with international donors and organizations.

REF NO.	PROJECT NO.	SOA
OES 0078	Planned	3

Audit of USAID’s Third Party Monitoring and Evaluation Efforts

To determine the extent to which USAID measured AMELA’s progress in meeting its goal of providing meaningful external evaluations of project performance; measured third-party monitoring of development and humanitarian programming; reliable data collection and analysis, and aligning interventions with the mission’s strategic goals; determined whether the program is meeting its performance targets outlined in the contact; and demonstrated the extent that AMELA is sustainable despite changing conditions in Afghanistan.

REF NO.	PROJECT NO.	SOA
OES 0077	Planned	3

Audit of State and USAID’s Internally Displaced Persons Camps Within Afghanistan

To determine the extent to which State and USAID funded activities with United Nations High Commissioner for Refugees (UNHCR) and United Nations International Organization for Migration (IMO) for Internally Displaced Persons are meeting their intended goals and objectives; and State and USAID are performing oversight of their funding to these organizations.

REF NO.	PROJECT NO.	SOA
OES 0076	SIGAR-LL-22	3

Evaluation of the Afghan Fund

To determine the scope and nature of the Afghan fund; and potential risks and safeguarding measures.

REF NO.	PROJECT NO.	SOA
OES 0075	SIGAR-157A	3

Audit of USAID’s Water Supply, Sanitation, and Hygiene Projects

To determine the extent to which USAID has conducted oversight of Water Supply, Sanitation, and Hygiene projects; whether these projects have met their goals and objectives; and identify the challenges faced by USAID and Afghanistan in sustaining the progress made by the Water Supply, Sanitation, and Hygiene program going forward.

REF NO.	PROJECT NO.	SOA
OES 0074	SIGAR-E-21	3

Follow-up to Capital Assets Report

To update our February 2021 report to determine the status of select capital assets and whether the reemergence of the Taliban as the de facto authority resulted in additional wasted infrastructure investments.

FY 2024 ONGOING AND PLANNED OVERSIGHT PROJECTS*

Operation Enduring Sentinel

(CONT'D.)

REF NO.	PROJECT NO.	SOA
OES 0073	SIGAR-161A	3

USAID's Strengthening Rural Livelihoods and Food Security (SRL-FS)

To determine the extent to which USAID: 1) has performed the required oversight of SRL-FS, 2) SRL-FS has achieved, or is achieving, its intended outcomes; and 3) Taliban governance has affected program implementation.

REF NO.	PROJECT NO.	SOA
OES 0072	SIGAR-162A	3

USAID's Livelihood Programming in Afghanistan

To determine the extent to which USAID's non-agriculture livelihood programs are 1) achieving intended outcomes; 2) USAID and its partners took steps to ensure that the program results are sustainable; 3) implementing and adjusting current programs based on the lessons from previous livelihood programs to improve the likelihood of success; and 4) the extent to which USAID has conducted required oversight.

SSA OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
OES 0047	A-08-22-51136	3

Processing Non-Citizens' Original Social Security Numbers Electronically Through Enumeration Programs

To determine whether the Social Security Administration's (SSA) policies and procedures prevented it from assigning multiple Social Security numbers (SSN) to non-citizens who applied for original SSNs through the Enumeration at Entry and Enumeration Beyond Entry processes.

State OIG

Total Projects: 5

REF NO.	PROJECT NO.	SOA
OES 0009	23AUD037	3

Audit of the Bureau of Intelligence and Research's Execution of Activities Supporting Embassy Evacuations

To determine whether the Bureau of Intelligence and Research executed its responsibilities by providing all source intelligence analysis and information to the appropriate decision-makers in preparation of the evacuation of U.S. Embassy Kabul, Afghanistan; U.S. Embassy Kyiv, Ukraine; and U.S. Embassy Khartoum, Sudan.

REF NO.	PROJECT NO.	SOA
OES 0019	22AUD012.00	2

Review of the Department of State Afghan Special Immigrant Visa Program—Capping Report

To assess the number of SIV applications received and processed and their processing times; adjustments made to processing SIV applications between 2018 and 2021; the status and resolution of recommendations made by State OIG in Quarterly Reporting on Afghan SIV Program Needs Improvement (AUD-MERO-20-34, June 2020) and Review of the Afghan SIV Program (AUD-MERO-20-35, June 2020); the status of SIV recipients; and the totality of State OIG reporting on the SIV Program in a capping report.

* As of Sep 18, 2023

REF NO.	PROJECT NO.	SOA
OES 0055	23AUD001.00	3

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations of U.S. Embassies Kabul and Kyiv

To determine whether Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with State guidance and what challenges were encountered upon reopening Embassy Kyiv.

REF NO.	PROJECT NO.	SOA
OES 0065	22AUD012.06	2

Joint NDAA Section 5275 Report on the Vetting, Processing, and Resettlement of Afghan Evacuees and the Special Immigrant Visa Program

To assess 1) State’s systems, staffing, policies, and programs used to vet Afghan evacuees and Afghan SIV holders and 2) State’s systems, policies, and programs used to determine the number of individuals evacuated from Afghanistan.

REF NO.	PROJECT NO.	SOA
OES 0070	22AUD016.02	3

Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan [unclassified summary]

To determine whether the U.S. Embassy in Kabul followed established Department of State guidance in preparation for the evacuation of U.S. Government personnel, private citizens, Afghans at risk, and others from Afghanistan prior to and following the suspension of operations at the U.S. Embassy in Kabul.

USAID OIG

Total Projects: 2

REF NO.	PROJECT NO.	SOA
OES 0028	551F0123	2

Audit of USAID’s Efforts to Safeguard Implementers and Activities in Afghanistan

To determine USAID’s oversight of implementer efforts in Afghanistan to mitigate 1) security and safety risks in activities and 2) Taliban interference in activities.

REF NO.	PROJECT NO.	SOA
OES 0029	EE1F0122	2

Evaluation of USAID’s Role in the Evacuation of Implementing Partners from Afghanistan

To review USAID’s role in the evacuation of implementing partners from Afghanistan, and determine whether USAID’s risk management procedures effectively prepared it for its role in the evacuation of implementing partner staff.



FY 2023 COMPLETED OVERSIGHT PROJECTS*

Operation Enduring Sentinel

DHS OIG

Total Projects: 2

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0013	OIG-23-40	3	AF	Aug 18, 2023

USCIS Has Generally Met Statutory Requirements to Adjudicate Asylum Applications from Paroled Afghan Evacuees

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0064	N/A	3	AF	Jun 23, 2023

National Defense Authorization Act for FY 2023, Section 5275 Interim Joint Report

DoD OIG

Total Projects: 9

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0002	DODIG-2023-071	3	AF	May 18, 2023

Management Advisory: DoD Accounting and Reporting for Funds Used in Support of Operation Allies Refuge and Operation Allies Welcome

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0004	DODIG-2023-064	2	AF	Apr 18, 2023

Audit of Operation Allies Welcome Contract Oversight at DoD Installations—Logistics Civil Augmentation Program V Contract

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0014	DODIG-2023-081	3	AF	Jun 8, 2023

Audit of the Tracking and Reporting of DoD-Owned Shipping Containers

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0017	DODIG-2023-008	1	AF	Oct 25, 2022

Evaluation of DoD Security and Life Support for Afghan Evacuees at Camp Bondsteel

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0048	DODIG-2023-088	3	AF	Jun 16, 2023

Evaluation of DoD Support to Other Agencies' Requests for Screening of Displaced Persons from Afghanistan

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0052	DODIG-2023-056	2	AF	Mar 17, 2023

Audit of the Air Force Contract Augmentation Program's Oversight of Operation Allies Welcome Contracts at DoD Installations

* As of Sep 18, 2023

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0053	DODIG-2023-066	2	AF	Apr 25, 2023

Audit of the Oversight of Operation Allies Welcome Global Contingency Services Contract at Marine Corps Base Quantico

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0054	DODIG-2023-040	3	AF	Dec 19, 2022

Management Advisory: DoD Restoration Costs to Repair Facilities After Supporting Operation Allies Refuge and Operation Allies Welcome

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OFS 0522	DODIG-2023-082	1	AF	Jun 9, 2023

Audit of the DoD’s Financial Management of the Afghanistan Security Forces Fund

SIGAR Total Projects: 2

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OFS 0483	SIGAR-23-16-IP	1	AF	Feb 28, 2023

Why the Afghan Security Forces Collapsed

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OFS 0485	SIGAR-23-04-IP	1	AF	Nov 9, 2022

U.S.-Provided Funds and Equipment to Afghanistan: An Assessment of Taliban Access to Assets Remaining in Country When the Afghan Government Collapsed

State OIG Total Projects: 11

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0005	ISP-I-23-08	3	AF	Jan 19, 2023

Inspection of the Bureau of International Narcotics and Law Enforcement Affairs

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0020	ESP-23-01	3	AF	Mar 31, 2023

Review of Challenges in the Afghan Placement and Assistance Program

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0022	AUD-MERO-23-21	2	AF	Jun 6, 2023

Relocation and Resettlement Outcomes of Afghan Special Immigrant Visa Holders

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0023	ISP-I-23-05	3	AF	Nov 21, 2022

Inspection of the Afghanistan Affairs Unit

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0024	ISP-S-23-05A	3	AF	Nov 21, 2022

Classified Annex to the Inspection of the Afghanistan Affairs Unit

FY 2023 COMPLETED OVERSIGHT PROJECTS*

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REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0057	None	3	AF	Jun 23, 2023

National Defense Authorization Act for FY 2023, Section 5275 Interim Joint Report

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0058	AUD-MERO-23-23	2	AF	Aug 29, 2023

Evaluation of Adjustments to the Afghan Special Immigrant Visa Program From 2018 Through 2022

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0059	AUD-MERO-23-15	3	AF	May 8, 2023

Review of Emergency Action Planning Guiding the Evacuation of U.S. Embassy Kabul, Afghanistan

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0060	AUD-CGI-23-26	3	AF	Sep 14, 2023

Audit of Department of State Efforts To Identify and Terminate Unneeded Contracts Related to Afghanistan

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0071	AUD-SI-23-28	2	AF	Sep 14, 2023

Audit of Selected Cooperative Agreements Supporting Department of State Refugee Resettlement Support Centers

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OFS 0510	AUD-MERO-23-01	2	AF	Oct 18, 2022

Compliance Follow-up Review of the Afghan Special Immigrant Visa Program

* As of Sep 18, 2023

ENDNOTES

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- General Michael E. Kurilla, testimony before the Senate Armed Services Committee, "Hearing to Receive Testimony on the Posture of United States Central Command and United States Africa Command in Review of the Defense Authorization Request for Fiscal Year 2024 and the Future Years Defense Program," 3/16/2023.
- General Michael E. Kurilla, testimony before the House Armed Services Committee, "U.S. Military Posture and National Security Challenges in the Greater Middle East and Africa," 3/23/2023; OSCA, vetting comment, 5/2/2023.
- OSCA, vetting comment, 5/2/2023.
- State PRM, response to State OIG request for information, 7/5/2023.
- State, "Report to Congress on Posting of the Afghan Special Immigrant Visa Quarterly Report on the Department of State's Website Section 1219 of the National Defense Authorization Act for Fiscal Year 2014 (Public Law 113-66_ " 4/2023; State SCA, vetting comment, 8/1/2023.
- State, transcript, "Secretary Antony J. Blinken and Saudi Foreign Minister Prince Faisal bin Farhan Al Saud at a Joint Press Availability," 6/8/2023.
- State SCA, response to State OIG request for information, 6/30/2023.
- State, media note, "Joint Statement on the C5+1 Special Session on Afghanistan," 8/11/2023.
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14. USAID, “Afghanistan—Complex Emergency Fact Sheet #2,” 5/10/2023.
15. State PRM, response to State OIG request for information, 7/5/2023.
16. State PRM, response to State OIG request for information, 7/5/2023.
17. USAID Afghanistan, response to USAID OIG request for information, 6/22/2023.
18. DoD OIG, “Combined Security Transition Command—Afghanistan Improved Controls Over U.S.-Funded Ministry of Defense Fuel Contracts, but Further Improvements are Needed,” DODIG-2017-041, 1/11/2017; State OIG, “Audit of the Bureau of South and Central Asian Affairs Invoice Review Process for Afghanistan Life Support Services Contract,” AUD-MERO-17-47, 7/5/2017.
19. OUSD(Comptroller), “Defense Budget Overview: United States Department of Defense Fiscal Year 2024 Budget Request,” 3/2023; DoD Comptroller, response to DoD OIG request for information, 8/9/2023.
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25. State Bureau of Budget and Planning, “Congressional Budget Justification, Foreign Operations, Appendix 2, Fiscal Year 2024,” 3/9/2023.
26. State Bureau of Budget and Planning, “Congressional Budget Justification: Department of State, Foreign Operations, and Related Programs, Fiscal Year 2024,” 3/9/2023.
27. State Bureau of Budget and Planning, “Congressional Budget Justification, Appendix 1: Department of State Diplomatic Engagement, Fiscal Year 2024,” 3/9/2023.
28. State Bureau of Budget and Planning, “Congressional Budget Justification, Foreign Operations, Appendix 2, Fiscal Year 2024,” 3/9/2023.
29. State Bureau of Budget and Planning, “Congressional Budget Justification, Appendix 1: Department of State Diplomatic Engagement, Fiscal Year 2024,” 3/9/2023.
30. State Bureau of Budget and Planning, “Congressional Budget Justification: Foreign Operations, Appendix 2, Fiscal Year 2024” 3/9/2023.
31. State Bureau of Budget and Planning, “Congressional Budget Justification, Foreign Operations, Appendix 2, Fiscal Year 2024,” 3/9/2023.
32. State Bureau of Budget and Planning, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2024,” 3/9/2023.
33. State Bureau of Budget and Planning, “Congressional Budget Justification, Foreign Operations, Appendix 2, Fiscal Year 2024,” 3/9/2023.
34. State Bureau of Budget and Planning, “Congressional Budget Justification, Foreign Operations, Appendix 2, Fiscal Year 2024,” 3/9/2023.
35. DoD OIG, “Evaluation of DoD Security and Life Support for Afghan Evacuees at Camp Bondsteel,” DODIG-2023-008, 10/25/2022.
36. DoD OIG, “Audit of the DoD’s Financial Management of the Afghanistan Security Forces Fund,” DODIG-2023-082, 6/9/2023.
37. SIGAR, “Why the Afghan Security Forces Collapsed,” SIGAR 23-16-IP, 2/28/2023.
38. DoD OIG, “Audit of Operation Allies Welcome Contract Oversight at DoD Installations—Logistics Civil Augmentation Program V Contract,” DODIG-2023-064, 4/18/2023.
39. DoD OIG, “Audit of the Air Force Contract Augmentation Program’s Oversight of Operation Allies Welcome Contracts at DoD Installations,” DODIG-2023-056, 3/17/2023.
40. DoD OIG, “Audit of the Oversight of Operation Allies Welcome Global Contingency Services Contract at Marine Corps Base Quantico,” DODIG-2023-066, 4/25/2023.
41. DoD OIG, “Evaluation of DoD Support to Other Agencies’ Requests for Screening of Displaced Persons from Afghanistan,” DODIG-2023-088, 6/16/2023.
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43. State OIG, “Review of Challenges in the Afghan Placement and Assistance Program,” ESP-23-01, 3/31/23.
44. State OIG, “Inspection of the Afghanistan Affairs Unit,” ISP-I-23-05, 11/21/2023.
45. State OIG, “Inspection of the Bureau of International Narcotics and Law Enforcement Affairs,” ISP-I-23-08, 1/19/2023.
46. DoD OIG, “Project Announcement: Evaluation of Combatant Military Deception Planning (Project No. D2023-DEV0PD-0019.000),” 10/24/2022.
47. DoD OIG, “Project Announcement: Audit of DoD Afghanistan Contingency Contracts Closeout (Project No. D2022-D000AX-0138.000),” 5/5/2022.





155mm projectile storage at Blue Grass Army Depot, Lexington, Kentucky. (DoD photo)

OTHER PROJECTS RELATED TO OVERSEAS CONTINGENCY OPERATIONS

64 FY 2024 Ongoing and Planned Oversight Projects

74 FY 2023 Completed Oversight Projects

FY 2024 ONGOING AND PLANNED PROJECTS*

Other Projects Related to Overseas Contingency Operations

AFAA

Total Projects: 3

REF NO.	PROJECT NO.	SOA
OCO 0395	F2023-O20000-0095.000	1

U.S. Air Forces Central Command Facilities Sustainment

To determine whether U.S. Air Forces Central Command personnel perform design review and final acceptance processes for contractors' work and maintain facilities to ensure compliance with DoD health and safety policies and standards.

REF NO.	PROJECT NO.	SOA
OCO 0449	F2023-L40000-0122.000	3

Internal Slingable Unit Management

The objective is to determine whether Department of the Air Force personnel accurately accounted for and retrograded Internal Slingable Units.

REF NO.	PROJECT NO.	SOA
OCO 0451	F2023-O30000-0358.000	3

9 AF (AFCENT) Targeting Equipment

To determine whether 9 AF (AFCENT) personnel properly maintained and utilized targeting equipment, established authorizations, and properly accounted for items.

DoD OIG

Total Projects: 3

REF NO.	PROJECT NO.	SOA
OCO 0452	D2023-DEV0PD-0079.000	1

Evaluation of the DoD Military Information Support Operations Workforce

To determine the extent to which the DoD and Military Services have recruited, trained, and retained military and civilian military information support operations personnel.

REF NO.	PROJECT NO.	SOA
OCO 0453	D2021-DEV0SA-0156.000	3

Evaluation of a USD(I&S) Classified Program

Classified objective.

REF NO.	PROJECT NO.	SOA
OCO 0457	D2023-DEV0PA-0126.000	1

Evaluation of the DoD's Replenishment and Management of 155mm High Explosive Ammunition

To determine whether the DoD developed an effective strategy to meet the 155mm High Explosive (HE) ammunition total munition requirements, balancing war reserve, training, operational, and testing requirements for 155mm HE ammunition.

* As of Sep 18, 2023

GAO

Total Projects: 3

REF NO.	PROJECT NO.	SOA
OCO 0446	106049	3

DoD Law of War Policies

To determine the extent to which the military services and combatant commands provided Law of War training in accordance with DoD guidance; the extent to which the Military Services and combatant commands established and implemented procedures and provided legal advisors to commanders and staff to ensure that targeting and strikes during military operations comply with the Law of War; and the extent to which the combatant commands implemented processes to report and investigate allegations; and has DoD established safeguards to protect personnel who report potential Law of War violations from retaliation.

REF NO.	PROJECT NO.	SOA
OCO 0496	105849	1

Special Operations Language Capabilities

To determine what foreign language training for SOF personnel has occurred since 2018 to address strategic priorities identified in the National Defense Strategy; the extent to which the U.S. Special Operations Command (SOCOM) used existing processes and identified resources to sustain foreign language capabilities; and the extent to which SOCOM and the Service SOF commands assessed the sufficiency of existing training programs to enhance foreign language capabilities.

REF NO.	PROJECT NO.	SOA
OCO 0498	106257	1

DoD Civilian Harm in Military Operations

To determine how the DoD developed the Civilian Harm Mitigation and Response Action Plan and what is the action plan’s implementation status; and the extent has the DoD addressed challenges, if any, in implementing the Civilian Harm Mitigation and Response Action Plan.

SIGAR

Total Projects: 30

REF NO.	PROJECT NO.	SOA
OCO 0404	SIGAR-F-258	3

Financial Audit of Costs Incurred under DoD/Army Awards for Afghanistan Reconstruction, Amentum Services Inc. (formerly DynCorp International Inc.)

To audit the Contractor Logistical Support (CLS) and Hybrid CLS for the UH-60 aircraft contract; Orders W58RGZ18D0031 and W58RGZ21F0138, for the period of 12/14/2020 to 5/31/2022; Obligation Amount: \$27,816,144.

REF NO.	PROJECT NO.	SOA
OCO 0405	SIGAR-F-259	3

Financial Audit of Costs Incurred under DoD/Army Awards for Afghanistan Reconstruction, Science and Engineering Services Inc.

To audit the UH-60 aircraft qualification, training, and maintenance contract; Orders W58RGZ13D0048 and W58RGZ18F0063, for the period of 10/1/2019 to 9/30/2021; Obligation Amount: \$84,823,973

REF NO.	PROJECT NO.	SOA
OCO 0406	SIGAR-F-256	3

Financial Audit of Costs Incurred under Department of State Awards for Afghanistan Reconstruction, Alutiiq Information Management LLC

To audit Department of State Support Professional Program Evaluation and Review Development contract; Award Number: 19AQMM19F2069, for the period of 4/25/2019 to 4/26/2022; Obligation Amount: \$2,277,408.

FY 2024 ONGOING AND PLANNED PROJECTS*

Other Projects Related to Overseas Contingency Operations

(CONT'D.)

REF NO.	PROJECT NO.	SOA
OCO 0407	SIGAR-F-257	3

Financial Audit of Costs Incurred under Department of State Awards for Afghanistan Reconstruction, TigerSwan LLC

To audit Department of State Afghanistan Flexible Implementation and Assessment Team contract; Award Number: 19AQMM20C0168, for the period of 9/1/2020 to 3/20/2022; Obligation Amount: \$15,842,392

REF NO.	PROJECT NO.	SOA
OCO 0459	SIGAR-F-247	3

Audit of Costs Incurred by Creative Associates International to Provide an Evidence-Based Early Grade Reading

To express an opinion of the special purpose financial statement as it relates to costs incurred by Creative Associates International to provide an evidence-based early grade reading and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0461	SIGAR-F-250	3

Audit of Costs Incurred by FHI 360–Family Health International for Advancing Higher Education for Afghanistan Development

To express an opinion of the special purpose financial statement as it relates to costs incurred by FHI 360–Family Health International for advancing higher education for Afghanistan development and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0463	SIGAR-F-253	3

Audit of Costs Incurred by Intersos for Integrated Response in Hard to Reach Areas for Conflict Affected People in Afghanistan

To express an opinion of the special purpose financial statement as it relates to costs incurred by Intersos for a program entitled “Integrated response in hard to reach areas for conflict affected people in Afghanistan” and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

* As of Sep 18, 2023

REF NO.	PROJECT NO.	SOA
OCO 0464	SIGAR-F-254	3

Audit of Costs Incurred by International Medical Corps to provide support for program "Provision of Community-Based GBV and Psychosocial Support Services for Crisis and Disaster Affected Communities in Afghanistan"

To express an opinion of the special purpose financial statement as it relates to costs incurred by International Medical Corps to provide support for program “Provision of Community-Based GBV and Psychosocial Support Services for Crisis and Disaster Affected Communities in Afghanistan” and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0465	SIGAR-F-255	3

Audit of Costs Incurred by ACTED for "Transitional Shelter, Protection, and Multipurpose Cash support to Disaster-affected and Returnee populations in Afghanistan"

To express an opinion of the special purpose financial statement as it relates to costs incurred by ACTED for “Transitional Shelter, Protection, and Multipurpose Cash support to Disaster-affected and Returnee populations in Afghanistan” and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0470	SIGAR-F-260	3

Audit of Costs Incurred by iMAP Inc. for Humanitarian Information Management for Natural Hazard and Emergency Response in Afghanistan Program

To express an opinion of the special purpose financial statement as it relates to costs incurred by iMAP Inc. for the Humanitarian Information Management for Natural Hazard and Emergency Response in Afghanistan Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0471	SIGAR-F-261	3

Audit of Costs Incurred by Management Systems International Inc. for Afghanistan's Measure for Accountability and Transparency

To express an opinion of the Special Purpose Financial Statement as it relates to costs incurred by Management Systems International Inc. for Afghanistan’s Measure for Accountability and Transparency and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

FY 2024 ONGOING AND PLANNED PROJECTS*

Other Projects Related to Overseas Contingency Operations

(CONT'D.)

REF NO.	PROJECT NO.	SOA
OCO 0472	SIGAR-F-263	3

Audit of Costs Incurred by Premiere Urgence Internationale for Integrated Lifesaving Health, Nutrition, Protection and WaSH Response in the Conflict-affected areas of Afghanistan's Eastern Region

To express an opinion of the special purpose financial statement as it relates to costs incurred by Premiere Urgence Internationale for Integrated lifesaving Health, Nutrition, Protection and WaSH response in the conflict-affected areas of Afghanistan's Eastern Region and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0473	SIGAR-F-264	3

Audit of Costs Incurred by Management Systems International Inc. for Afghanistan Monitoring, Evaluation and Learning Activity

To express an opinion of the special purpose financial statement as it relates to costs incurred by Management Systems International Inc. for Afghanistan Monitoring, Evaluation and Learning Activity and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0474	SIGAR-F-265	3

Audit of Costs Incurred by ACTED for Using a Neighborhood-Based Approach to Respond Holistically to Informal Settlement Population's Multisector Emergency Needs in North and West Afghanistan Program

To express an opinion of the special purpose financial statement as it relates to costs incurred by ACTED for Using a Neighborhood-Based Approach to Respond Holistically to Informal Settlement Population's Multisector Emergency Needs in North and West Afghanistan Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0475	SIGAR-F-266	3

Audit of Costs Incurred by CARE International for Livelihood Advancement for Marginalized Populations program

To express an opinion of the special purpose financial statement as it relates to costs incurred by CARE International for Livelihood Advancement for Marginalized Populations program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

* As of Sep 18, 2023

REF NO.	PROJECT NO.	SOA
OCO 0476	SIGAR-F-267	3

Audit of Costs Incurred by International Rescue Committee for Integrated Lifesaving Services for the Most At-Risk Men, Women, Boys, and Girls in Afghanistan Program

To express an opinion of the special purpose financial statement as it relates to costs incurred by International Rescue Committee for Integrated Lifesaving Services for the Most At-Risk Men, Women, Boys, and Girls in Afghanistan Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0477	SIGAR-F-268	3

Audit of Costs Incurred by World Vision for Fostering Resilience in Afghanistan through Multi-Sector Emergency Support Program

To express an opinion of the special purpose financial statement as it relates to costs incurred by World Vision for Fostering Resilience in Afghanistan through Multi-Sector Emergency Support Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0478	SIGAR-F-269	3

Audit of Costs Incurred by DAI Global LLC for INVEST Initiative in Afghanistan

To express an opinion of the special purpose financial statement as it relates to costs incurred by DAI Global LLC for INVEST initiative in Afghanistan and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0479	SIGAR-F-270	3

Audit of Costs Incurred by American University of Central Asia for Afghan Students Scholarship Program

To express an opinion of the special purpose financial statement as it relates to costs incurred by American University of Central Asia for Afghan Students Scholarship Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0480	SIGAR-F-271	3

Audit of Costs Incurred by Miracle Systems for Antiterrorism Assistance Program in Afghanistan

To express an opinion of the special purpose financial statement as it relates to costs incurred by Miracle Systems for Antiterrorism Assistance Program in Afghanistan and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

FY 2024 ONGOING AND PLANNED PROJECTS*

Other Projects Related to Overseas Contingency Operations

(CONT'D.)

REF NO.	PROJECT NO.	SOA
OCO 0481	SIGAR-F-272	3

Audit of Costs Incurred by Demining Agency for Afghan for Project 31-32: Baghlan-Kandahar

To express an opinion of the special purpose financial statement as it relates to costs incurred by Demining Agency for Afghan for Project 31-32: Baghlan-Kandahar and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0482	SIGAR-F-273	3

Audit of Costs Incurred by Women for Afghan Women for Children's Support Center Project in Afghanistan

To express an opinion of the special purpose financial statement as it relates to costs incurred by Women for Afghan Women for Children's Support Center Project in Afghanistan and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0483	SIGAR-F-274	3

Audit of Costs Incurred by Première Urgence Internationale for Lifesaving Integrated Health, Nutrition, Protection, and Water, Sanitation, and Hygiene

To express an opinion of the special purpose financial statement as it relates to costs incurred by Première Urgence Internationale for Lifesaving Integrated Health, Nutrition, Protection, and Water, Sanitation, and Hygiene and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0484	SIGAR-F-275	3

Audit of Costs Incurred by Michigan State University for Grain Research and Innovation Project

To express an opinion of the special purpose financial statement as it relates to costs incurred by Michigan State University for Grain Research and Innovation Project and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

* As of Sep 18, 2023

REF NO.	PROJECT NO.	SOA
OCO 0485	SIGAR-F-277	3

Audit of Costs Incurred by Roots of Peace for Agriculture Marketing Program

To express an opinion of the special purpose financial statement as it relates to costs incurred by Roots of Peace for Agriculture Marketing Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0486	SIGAR-F-278	3

Audit of Costs Incurred by Blumont Global Development Inc. for Conflict Mitigation Assistance for Civilians Program

To express an opinion of the special purpose financial statement as it relates to costs incurred by Blumont Global Development Inc. for Conflict Mitigation Assistance for Civilians program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0487	SIGAR-F-279	3

Audit of Costs Incurred by Development Alternatives Inc. for Afghanistan Value Chains–Livestock Activity

To express an opinion of the special purpose financial statement as it relates to costs incurred by Development Alternatives Inc. for Afghanistan Value Chains–Livestock Activity and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0488	SIGAR-F-280	3

Audit of Costs Incurred by Development Alternatives Inc. for Afghanistan Value Chains–High Value Crops Activity

To express an opinion of the special purpose financial statement as it relates to costs incurred by Development Alternatives Inc. for Afghanistan Value Chains–Livestock Activity and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OCO 0489	SIGAR-F-281	3

Audit of Costs Incurred by The Asia Foundation for Strengthening Education in Afghanistan project

To express an opinion of the special purpose financial statement as it relates to costs incurred by The Asia Foundation for Strengthening Education in Afghanistan project and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

FY 2024 ONGOING AND PLANNED PROJECTS*

Other Projects Related to Overseas Contingency Operations

(CONT'D.)

REF NO.	PROJECT NO.	SOA
OCO 0490	SIGAR-F-282	3

Audit of Costs Incurred by Development Alternatives Inc. for Afghanistan Competitiveness of Export Oriented Business Activity

To express an opinion of the special purpose financial statement as it relates to costs incurred by Development Alternatives Inc. for Afghanistan Competitiveness of Export Oriented Business Activity and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine and whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

State OIG

Total Projects: 4

REF NO.	PROJECT NO.	SOA
OCO 0324	23AUD039	3

Audit of the Training and Qualifications Practices under the Worldwide Protective Services III Contract

To determine whether the Bureau of Diplomatic Security ensured that contractor employees performing work under the WPS III contracts met the training and qualification requirement.

REF NO.	PROJECT NO.	SOA
OCO 0493	Planned	3

Review of the Bureau of Diplomatic Security's Waivers and Exceptions Process

To evaluate the Bureau of Diplomatic Security's process for approving waivers and exceptions to security requirements at overseas posts.

REF NO.	PROJECT NO.	SOA
OCO 0494	Planned	3

Inspection of the U.S. Mission to the United Nations

To evaluate the programs and operations of the U.S. Mission to the United Nations.

REF NO.	PROJECT NO.	SOA
OCO 0495	Planned	3

Classified Inspection of the U.S. Mission to the United Nations

To evaluate the programs and operations of the U.S. Mission to the United Nations.
(Classified appendix to OCO 0494)

* As of Sep 18, 2023

USAID OIG

Total Projects: 2

REF NO.	PROJECT NO.	SOA
OCO 0298	Planned	3

Audit of USAID's Implementation of Operating Principles for Cooperation with Department of Defense

To determine whether USAID's policies, processes and procedures are in place to support coordination with the DoD.

REF NO.	PROJECT NO.	SOA
OCO 0300	99100621	3

Audit of USAID's Use of Fixed-Amount Awards

To assess whether agreement officers design the scope, milestones, and deliverable results of Fixed-Amount Awards appropriately.



FY 2023 COMPLETED OVERSIGHT PROJECTS*

Other Projects Related to Overseas Contingency Operations

AFAA Total Projects: 7

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0286	F2023-0004-O40000	1	Multiple	Nov 3, 2022

Ninth Air Force (9 AF) (Air Forces Central [AFCENT]) Contingency Medical Materiel

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0287	F2023-0002-L40000	1	Multiple	Feb 13, 2023

Area of Responsibility Vehicle Management

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0295	F2023-0002-O30000	1	Multiple	Jan 10, 2023

Air Operations Center Combat Mission Readiness Training

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0349	F2023-0001-L20000	3	Multiple	Oct 12, 2022

Joint Oil Analysis Program

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0393	F2023-0003-O40000	1	Multiple	Nov 1, 2022

Ninth Air Force (Air Forces Central) Deployed Pharmaceuticals

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0394	F2023-0001-O20000	1	Multiple	Feb 16, 2023

Ninth Air Force (Air Forces Central) Hazardous Materials

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0450	F2023-0010-O30000	3	Multiple	Aug 17, 2023

Ninth Air Force (Air Forces Central) Weather Equipment Management

DoD OIG Total Projects: 4

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0401	DODIG-2023-080	1	IQ	Jun 6, 2023

Evaluation of U.S. Special Operations Command's Joint Military Information Support Operations Web Operations Center

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0432	DODIG-2023-068	3	Multiple	May 9, 2023

Evaluation of the DoD's Management of Land-Based Water Resources to Support Operations

* As of Sep 18, 2023

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0448	DODIG-2023-038	1	IQ	Dec 15, 2022

Management Advisory: Evaluation of U.S. Special Operations Command Joint Military Information Support Operations Web Operations Center (JMWC)

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0454	DODIG-2023-109	3	Other	Aug 15, 2023

Evaluation of the DoD's Actions Regarding Unidentified Anomalous Phenomena

DoJ OIG Total Projects: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0076	23-012	1	CONUS	Dec 20, 2022

Audit of the Federal Bureau of Investigation's National Security Undercover Operations

GAO Total Projects: 3

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0380	GAO-23-105163	1	Multiple	Oct 22, 2022

Special Operations Forces: Better Data Necessary to Improve Oversight and Address Command and Control Challenges

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0431	GAO-23-105437C	1	Multiple	Feb 15, 2023

Special Operations Forces

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0497	GAO-23-105619	1	Multiple	Jul 10, 2023

European Deterrence Initiative: DOD Should Establish Performance Goals and Measures to Improve Oversight

SIGAR Total Projects: 25

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0311	SIGAR-23-01-AR	1	AF	Oct 4, 2022

Department of State Anti-Terrorism Assistance Program in Afghanistan: Security Concerns Prevented State from Fully Monitoring and Evaluating the Program, And Up to \$32 Million in Assets May Be in the Taliban's Possession

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0354	SIGAR 23-10-AR	2	AF	Jan 5, 2023

Afghanistan's Extractives Industry: U.S. Programs Did Not Achieve Their Goals and Afghanistan Did Not Realize Widespread Economic Benefits from Its Mineral Resources

FY 2023 COMPLETED OVERSIGHT PROJECTS*

Other Projects Related to Overseas Contingency Operations

(CONT'D.)

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0375	SIGAR 23-07-FA	3	AF	Nov 23, 2022

State's Weapons Removal and Abatement Program in Afghanistan: Audit of Costs Incurred by Mine Clearance Planning Agency

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0383	SIGAR-23-05-IP	2	AF	Nov 17, 2022

Why the Afghan Government Collapsed

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0384	SIGAR-23-02-IP	2	AF	Oct 5, 2022

Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0385	SIGAR 23-18-FA	3	AF	Mar 13, 2023

State's Afghanistan Legal Education Project: Audit of Costs Incurred by Stanford University

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0386	SIGAR 23-25 FA	3	AF	May 31, 2023

Department of State's Core Operations in Kabul and the Continuation of Partnerships with Several Historical and Cultural Institutions: Audit of Costs Incurred by the University of Chicago

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0387	SIGAR 23-15-FA	3	AF	Feb 27, 2023

Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army and Police Network Operations Centers: Audit of Costs Incurred by IAP Worldwide Services Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0388	SIGAR 23-26-FA	3	AF	Jun 5, 2023

Department of the Air Force's Former A-29 Pilot and Maintenance Training Program in Afghanistan: Audit of Costs Incurred by Sierra Nevada Corporation

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0410	SIGAR 23-30-AR	2	AF	Aug 29, 2023

Emergency Food Assistance to Afghanistan: USAID Has Improved Oversight, But Could Better Align Monitoring with Increasing Aid Levels

* As of Sep 18, 2023

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0411	SIGAR 23-24 AR	2	AF	May 31, 2023

Healthcare in Afghanistan: USAID Did Not Perform All Required Monitoring, But Efforts Reportedly Contributed to Progress in Vital Services

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0413	SIGAR 23-06-FA	3	AF	Nov 21, 2022

USAID's Survey of the Afghan People Program: Audit of Costs Incurred by The Asia Foundation

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0418	SIGAR 23-08-FA	3	AF	Dec 12, 2022

USAID's Emergency Lifesaving, Protection, and Early Recovery Assistance for Shock-Affected Populations Program in Afghanistan: Audit of Costs Incurred by <redacted>

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0419	SIGAR F-229	3	AF	Jan 11, 2023

USAID's Program Designed to Provide and Improve Shelter, Water, Sanitation, and Hygiene Services to At-Risk Populations in Afghanistan: Audit of Costs Incurred by Agency for Technical Cooperation and Development

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0420	SIGAR 23-09-FA	3	AF	Dec 14, 2022

USAID's Building a Culture of Resilience and Saving Lives Through Integrated Emergency Response to Disaster Affected Populations in Afghanistan Program: Audit of Costs Incurred by <redacted>

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0421	SIGAR 23-03-FA	3	AF	Nov 7, 2022

State's Justice Sector Support Program-Afghanistan: Audit of Costs Incurred by Tetra Tech Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0426	SIGAR-23-12-FA	3	AF	Feb 1, 2023

USAID's Afghanistan Urban Health Initiative Program: Audit of Costs Incurred by Jhpiego Corporation

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0427	SIGAR-23-13-FA	3	AF	Feb 8, 2023

USAID's Strengthening Watershed and Irrigation Management Program in Afghanistan: Audit of Costs Incurred by DT Global Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0428	SIGAR-23-14-FA	3	AF	Feb 27, 2023

USAID's Assistance for Families and Indigent Afghans to Thrive Program: Audit of Special Purpose Financial Statement Submitted by Management Sciences for Health Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0429	SIGAR 23-19-FA	3	AF	Mar 27, 2023

USAID's Assistance for the Development of Afghan Legal Access and Transparency Program: Audit of Costs Incurred by Dexis Consulting Group

FY 2023 COMPLETED OVERSIGHT PROJECTS*

Other Projects Related to Overseas Contingency Operations

(CONT'D.)

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0430	SIGAR 23-20-FA	3	AF	Apr 18, 2023

USAID's Engineering Support Program in Afghanistan: Audit of Costs Incurred by Tetra Tech Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0455	SIGAR 23-23-FA	3	AF	May 15, 2023

USAID's Afghanistan Peace Support Initiative: Audit of Costs Incurred by DAI Global LLC

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0458	SIGAR 23-27-FA	3	AF	Jun 22, 2023

USAID's SERVIR Program in Hindu Kush-Himalaya: Audit of Costs Incurred by International Centre for Integrated Mountain Development

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0460	SIGAR 23-29-FA	3	AF	Jul 14, 2023

USAID's Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains Program in Afghanistan: Audit of Costs Incurred by Turquoise Mountain Trust

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0462	SIGAR 23-28-FA	3	AF	Jun 29, 2023

USAID's Capacity Building Activity for the Former Afghan Government's Ministry of Education: Audit of Costs Incurred by Chemonics International Inc.

State OIG

Total Projects: 2

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0330	ESP-23-02	3	Multiple	Jun 30, 2023

Evaluation of the Bureau of Diplomatic Security's Global Canine Services Center Contract Expansion

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OCO 0356	ISP-IB-23-01	3	Multiple	Oct 11, 2022

Targeted Inspection of the U.S. Agency for Global Media: Editorial Independence and Journalistic Standards and Principles

* As of Sep 18, 2023







U.S. Army AH-64 Apache helicopters sit on the flight line at Ali al-Salem Air Base, Kuwait. (U.S. Air Force photo)

APPENDIXES

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APPENDIX A

About the Lead Inspector General

The Inspector General Act of 1978, as amended (5 U.S.C. section 419, previously found at 5 U.S.C. App, section 8L) established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. The primary Lead IG agencies are the Offices of Inspector General (OIG) of the Department of Defense (DoD), the Department of State (State), and the U.S. Agency for International Development (USAID).

Section 419 requires the Chair of the Council of the Inspectors General on Integrity and Efficiency to appoint a Lead Inspector General from among the inspectors general of the primary Lead IG agencies upon the commencement or designation of a military operation that exceeds 60 days as an overseas contingency operation; or receipt of a notification with respect to an overseas contingency operation.

APPENDIX B

Methodology for Preparing the Lead IG Comprehensive Oversight Plan for Overseas Contingency Operations

This report covers the period from October 1, 2023, through September 30, 2024. The three Lead IG agencies—DoD OIG, State OIG, and USAID OIG—and partner oversight agencies contributed to the content of this report.

To fulfill the congressional mandate to produce a joint strategic plan to conduct comprehensive oversight of the operations, the Lead IG agencies gather data and information from Federal agencies and open sources. The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of their audits, inspections, investigations, and evaluations referenced in this report, the Lead IG agencies have not verified or audited the information collected, as discussed below, through open-source research or from other U.S. Government agencies, and the information provided represents the view of the source cited in each instance.

INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES

Each quarter, the Lead IG agencies gather information from the DoD, State, USAID, and other U.S. Government agencies about their programs and operations related to overseas contingency operations. The Lead IG agencies use the information provided by their respective agencies for quarterly reporting and oversight planning.

This report also draws on current, publicly available information from reputable sources. Sources used in this report may include the following:

- U.S. Government statements, press conferences, and reports
- Reports issued by international organizations, nongovernmental organizations, and think tanks

The Lead IG agencies use open-source information to assess information obtained through their agency information collection process and provide additional detail about the operations.

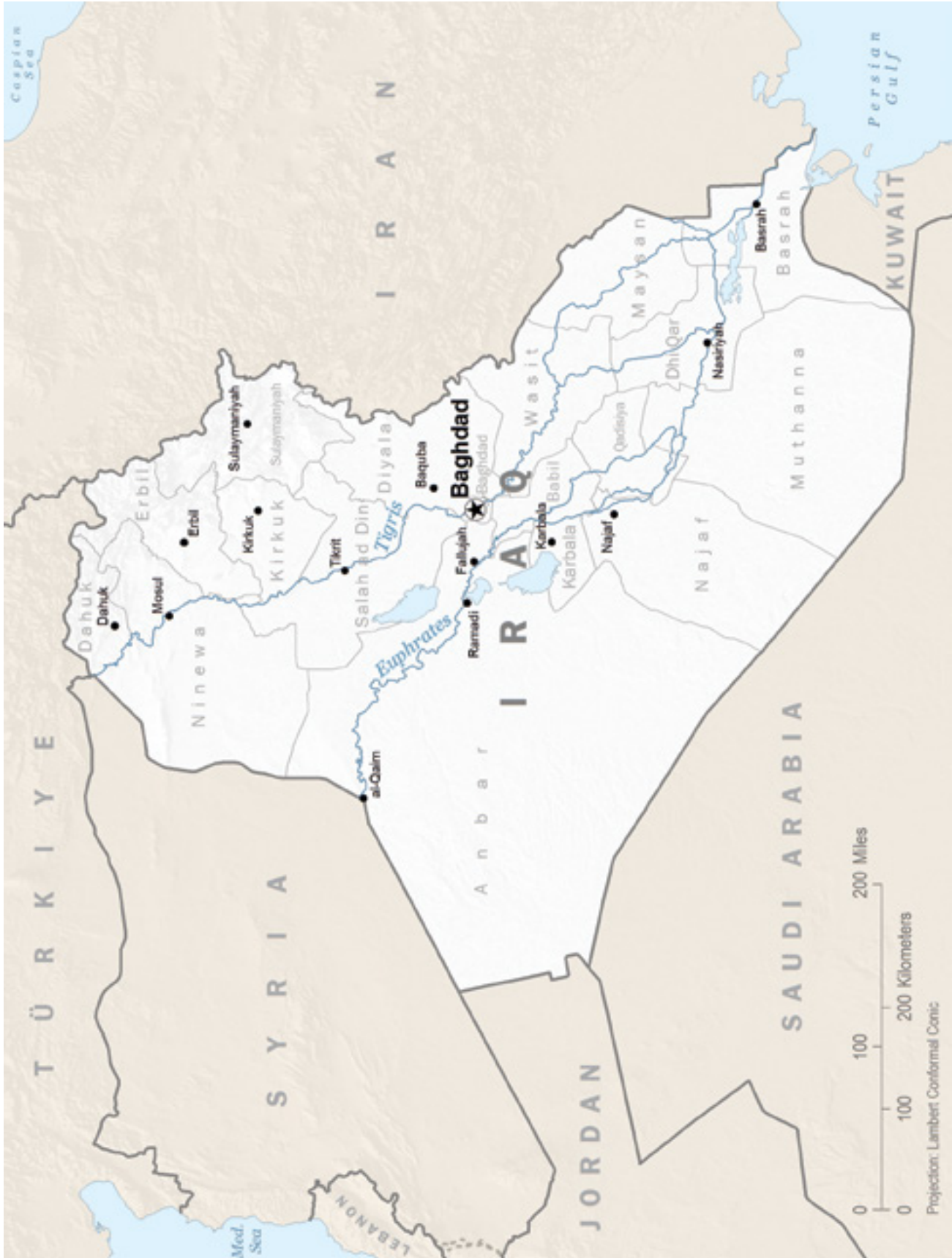
OVERSIGHT PLAN PRODUCTION

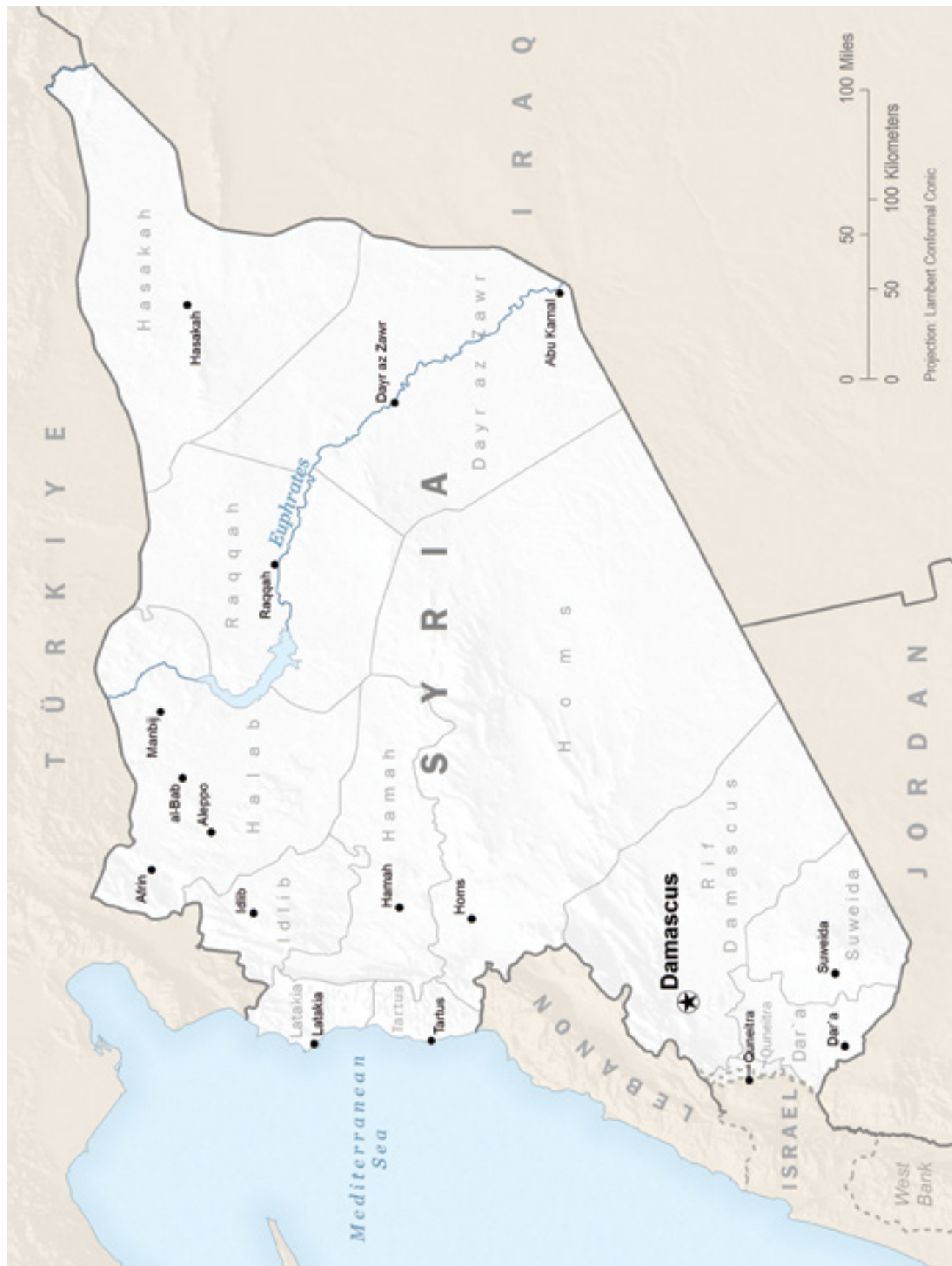
The DoD IG, as the Lead IG for OIR and OES, is responsible for assembling and producing this plan. The DoD OIG, State OIG, and USAID OIG draft the sections of the plan related to the activities of their agencies and then participate in editing the entire report.

ACRONYMS

Acronym	
AAA	Army Audit Agency
AAU	Afghanistan Affairs Unit
AFAA	Air Force Audit Agency
ANDSF	Afghan National Defense and Security Forces
APA	Afghan Placement and Assistance
ASFF	Afghanistan Security Forces Fund
ASG	Area Support Group
BEWL	Biometrically Enabled Watch List
BHA	USAID Bureau for Humanitarian Assistance
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CJTF-OIR	Combined Joint Task Force–Operation Inherent Resolve
COP-OCO	Comprehensive Oversight Plan for Overseas Contingency Operations
COVID-19	coronavirus disease-2019
DHS	Department of Homeland Security
DoD	Department of Defense
DoJ	Department of Justice
FMF	Foreign Military Financing
FY	fiscal year
IG	Inspector General
IG Act	Inspector General Act of 1978
INCLE	International Narcotics Control and Law Enforcement
ISF	Iraqi Security Forces
ISIS	Islamic State of Iraq and Syria
KSF	Kurdish Security Forces
Lead IG	Lead Inspector General

Acronym	
MILPERS	Military Personnel
NGIC	National Ground Intelligence Center
OAW	Operation Allies Welcome
O&M	Operation and Maintenance
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
OCO	Overseas Contingency Operation
OES	Operation Enduring Sentinel
OFS	Operation Freedom’s Sentinel
OIG	Office of the Inspector General
OIR	Operation Inherent Resolve
ONS	operational needs statements
OSCA	Office of the Special Coordinator for Afghanistan
PRM	State’s Bureau of Population, Refugees, and Migration
RDT&E	Research, Development, Test, and Evaluation
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
SOA	strategic oversight area
State	Department of State
TBI	traumatic brain injury
UN	United Nations
USAID	U.S. Agency for International Development
USCENTCOM	U.S. Central Command
WASH	Water, Sanitation, and Hygiene
WFP	World Food Programme







TO REPORT FRAUD, WASTE, OR ABUSE RELATED TO
OVERSEAS CONTINGENCY OPERATIONS
AND PROGRAMS, CONTACT:



DEPARTMENT OF DEFENSE HOTLINE

www.dodig.mil/hotline

1-800-424-9098



DEPARTMENT OF STATE HOTLINE

www.stateoig.gov/hotline

1-800-409-9926 or 202-647-3320



**U.S. AGENCY FOR INTERNATIONAL
DEVELOPMENT HOTLINE**

oig.usaid.gov/report-fraud

PARTICIPATING AGENCIES

Department of Defense Office of Inspector General

(703) 604-8324
<http://www.dodig.mil>

Department of State Office of Inspector General

(571) 348-0200
<https://www.stateoig.gov>

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

(202) 712-1150
<http://oig.usaid.gov>

Special Inspector General for Afghanistan Reconstruction

(703) 545-6000
<http://www.sigar.mil>

U.S. Government Accountability Office

(202) 512-3000
<http://www.gao.gov>

Department of Homeland Security Office of Inspector General

(202) 254-4000
<https://www.oig.dhs.gov>

Department of Justice Office of Inspector General

(202) 514-3435
<https://oig.justice.gov>

Department of the Treasury Office of Inspector General

(202) 622-1090
<https://www.treasury.gov/oig>

Social Security Administration Office of Inspector General

(800) 269-0271
<https://oig.ssa.gov>

Office of the Intelligence Community Inspector General

(855) 731-3260
<https://www.dni.gov/index.php/who-we-are/organizations/icig/icig-who-we-are>

U.S. Army Audit Agency

(703) 545-5882
<http://www.army.mil/aaa>

Naval Audit Service

(202) 433-5525
<https://www.secnav.navy.mil/navaudsvc>

U.S. Air Force Audit Agency

(703) 614-5626
<http://www.aaaa.af.mil>



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