



# OPERATION FREEDOM'S SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



JANUARY 1, 2019–MARCH 31, 2019

## ABOUT THIS REPORT

In January 2013, Congress enacted legislation creating the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. This legislation, which amended the Inspector General Act, requires the Inspectors General of the Department of Defense (DoD), Department of State (DoS), and U.S. Agency for International Development (USAID) to, among other things, provide quarterly reports to Congress on the contingency operations.

The DoD Inspector General (IG) is designated as the Lead IG for Operation Freedom's Sentinel (OFS) and the DoS IG is the Associate Inspector General. USAID's humanitarian assistance and development efforts in Afghanistan fall outside the OFS mission. However, the USAID Office of Inspector General conducts audits and investigations of its programs in Afghanistan and summaries of USAID oversight work are included in this report.

The Offices of Inspector General of the DoD, DoS, and USAID are referred to in this report as the Lead IG agencies. Other partner agencies also contribute to oversight of OFS.

The Lead IG agencies collectively carry out their statutory missions to:

- Develop a joint strategic plan to conduct comprehensive oversight over the contingency operation.
- Ensure independent and effective oversight of programs and operations of the Federal Government in support of the contingency operation through either joint or individual audits, inspections, and investigations.
- Report quarterly and biannually to the Congress and the public on the contingency operation and activities of the Lead IG agencies.

### METHODOLOGY

To produce this quarterly report, the Lead IG agencies submit requests for information to the DoD, DoS, and USAID about OFS and related programs. The Lead IG agencies also gather data and information from open sources, including congressional testimony, policy research organizations, press conferences, think tanks, and media reports.

The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of formal audits, inspections, or evaluations referenced in this report, the Lead IG agencies have not verified or audited all of the data and information provided by the agencies. For further details on the methodology for this report, see p. 84.

### CLASSIFIED APPENDIX

This report includes an appendix containing classified information on the U.S. counterterrorism mission in Afghanistan, as well as information related to the Afghan security forces and the Afghan security ministries. This classified appendix is provided to relevant agencies and congressional committees.

## FOREWORD

This Lead Inspector General quarterly report to the U.S. Congress is our 16th report on Operation Freedom's Sentinel (OFS). This report discharges our individual and collective agency oversight responsibilities pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978.

OFS has two complementary missions: the U.S. counterterrorism mission against al Qaeda, the Islamic State of Iraq and Syria-Khorasan, and their affiliates in Afghanistan; and U.S. military participation in the NATO-led Resolute Support mission to develop the capacity of the Afghan security ministries and to train, advise, and assist Afghan security forces. The objective of Resolute Support is the development and sustainment of Afghan National Defense and Security Forces and security ministries that together will be able to maintain security in Afghanistan.

This quarterly report describes the activities of the U.S. Government in support of OFS, as well as the work of the Department of Defense, the Department of State, and the U.S. Agency for International Development to promote the U.S. Government's policy goals in Afghanistan, during the period from January 1, 2019, through March 31, 2019.

We have organized the information in this report in five sections:

- Reconciliation
- Security
- Governance and Civil Society
- Humanitarian Assistance and Development; and
- Support to Mission

This report discusses the planned, ongoing, and completed oversight work conducted by the Lead IG Offices of the Inspector General and our partner oversight agencies during the period from January 1, 2019, through March 31, 2019.

In February 2019, we traveled to Iraq and Afghanistan to meet with senior military commanders and staff; their coalition partners; U.S. ambassadors and country teams; and the USAID mission directors. This was our third joint trip to the region. These meetings provided valuable, first-hand insights into the developments and challenges of the OFS mission, and will help guide future Lead IG oversight planning and reporting efforts.

Working in close collaboration, we remain committed to providing comprehensive oversight and timely reporting on this contingency operation.



A handwritten signature in black ink, reading "Glenn A. Fine".

**Glenn A. Fine**  
Principal Deputy Inspector General  
Performing the Duties  
of the Inspector General  
U.S. Department of Defense



A handwritten signature in black ink, reading "Steve A. Linick".

**Steve A. Linick**  
Inspector General  
U.S. Department of State



A handwritten signature in black ink, reading "Ann Calvaresi Barr".

**Ann Calvaresi Barr**  
Inspector General  
U.S. Agency for International  
Development



### **On the Cover**

(Top row): An Air Force combat rescue officer flies with an Army National Guard UH-60 Black Hawk helicopter crew over Kandahar during joint training. (U.S. Air Force photo); Airmen, Soldiers, and personnel prepare to load Apache Helicopters into a C-5 at Bagram Airfield. (U.S. Air Force photo); Afghan honor cordon troops stand ready at the presidential palace, Kabul (DoD photo). (Bottom row): Mine resistant ambush protected vehicles at the maintenance distribution yard on Kandahar Airfield (DoD photo).

## MESSAGE FROM THE LEAD INSPECTOR GENERAL



**Glenn A. Fine**

I am pleased to present the 16th Lead Inspector General (Lead IG) report on Operation Freedom's Sentinel (OFS).

During the quarter, the U.S. Special Representative for Afghanistan Reconciliation, Ambassador Zalmay Khalilzad, continued to meet with Taliban leaders to seek a political settlement in Afghanistan. As the peace talks proceeded, the fighting also continued. U.S. military leaders said that ongoing military operations in Afghanistan are designed to support Ambassador Khalilzad's diplomatic efforts and to keep the Taliban at the negotiating table.

In March, Ambassador Khalilzad announced that U.S. and Taliban representatives had reached an "agreement in draft" on a framework for peace in Afghanistan. While the "agreement in draft" is an important milestone in the negotiation process, the peace talks could break down at any time. Growing political disunity in Afghanistan could also undermine the peace negotiations.

This quarterly report includes new and updated information about several aspects of the OFS mission, including the peace talks, the estimated sizes of terrorist groups in Afghanistan, the efforts to improve Afghan ground and aviation maintenance capacity, the OFS budget, and measures of progress under the South Asia strategy.

This quarter, Resolute Support discontinued production of two assessments that had been used to measure progress of the OFS mission: a district control assessment and a tracker used to record progress of the Afghan security forces' reform efforts. These assessments, while imperfect, were among the few measures to assess progress in Afghanistan over time. Their discontinuation reflects a recent shift by U.S. and international military forces towards more qualitative measures. This change can also make it harder to consistently assess the status of OFS efforts in Afghanistan.

During this quarter, the Lead IG agencies and our oversight partners also continued to provide oversight of OFS activities, issuing 4 audit and evaluation reports, and conducting 31 ongoing projects, which we describe in this report. In addition, 57 criminal investigations were ongoing at the end of the quarter.

Finally, my Lead IG colleagues and I remain committed to oversight of overseas contingency operations, including OFS. We thank the Offices of Inspector General employees who are deployed abroad, who travel to the region, and who work here in the United States to perform this important oversight work.

A handwritten signature in black ink that reads "Glenn A. Fine".

**Glenn A. Fine**

Principal Deputy Inspector General

Performing the Duties of the Inspector General  
U.S. Department of Defense





A-10C Thunderbolt IIs from Moody Air Force Base, Ga., return from supporting OFS. (U.S. Air Force photo)

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# EXECUTIVE SUMMARY

## THE QUARTER IN REVIEW

### UNITED STATES AND TALIBAN REACH DRAFT AGREEMENT ON PEACE DEAL

During the quarter, the U.S. Special Representative for Afghanistan Reconciliation (SRAR), Ambassador Zalmay Khalilzad, announced that U.S. and Taliban representatives had reached an “agreement in draft” on a framework for peace in Afghanistan.<sup>1</sup> Under the draft agreement, the Taliban would deny safe haven to terrorist groups in Afghanistan, and the United States and international community would withdraw armed forces from the country.<sup>2</sup> Ambassador Khalilzad did not specify a timeline for potential withdrawal of foreign troops.

The next steps in the negotiation process—an intra-Afghan dialogue and a comprehensive ceasefire—will be more difficult to achieve. Throughout the five rounds of peace talks between October 2018 and March 2019, two of which occurred during the quarter, the Taliban has refused to meet with the Afghan government. While the “agreement in draft” is an important milestone in the negotiation process, the peace talks could break down at any time. As Ambassador Khalilzad has stated, “...there is no final agreement until everything is agreed.”<sup>3</sup>

In February, the Taliban and a delegation of Afghan political leaders met for the second time in Moscow. Conference participants included the former President of Afghanistan, Hamid Karzai, who led the delegation of politicians who oppose President Ghani’s government.<sup>4</sup> Representatives of the Taliban, led by Sher Mohammad Abbas Stanekzai, also participated, but members of the Afghan government were not invited.<sup>5</sup> At the conclusion of the talks the delegates stated that they had developed a road map to peace in Afghanistan based upon the withdrawal of U.S. forces and a commitment to Afghan citizens’ fundamental rights. However, the talks did not produce any final agreement between the parties.<sup>6</sup>

The Defense Intelligence Agency (DIA) told the Department of Defense Office of the Inspector General (DoD OIG) that President Ghani’s political opponents have used the Moscow event “to undermine Ghani, improve their election chances, and secure their respective post-war interests.”<sup>7</sup> The Moscow talks, the DIA said, reinforce Taliban propaganda that President Ghani’s government is illegitimate.<sup>8</sup>

Despite these challenges, the Department of State (DoS) told the DoS OIG that it remains confident in a strategy that sequences direct talks with the Taliban regarding troops and counterterrorism concerns, followed by intra-Afghan dialogue and negotiations, as well as reductions in violence that lead to a cease-fire.<sup>9</sup> The DoS told the DoS OIG that the current direct talks with the Taliban are different from previous U.S. diplomatic talks with the Taliban that failed. In particular, the DoS said, the Taliban representative to the talks, Mullah Berader, is a co-founder of the Taliban and has authority to speak for the group’s fighters. In addition, the DoS noted that the Ambassador Khalilzad is the highest-ranking



**The U.S. Special Representative for Afghanistan, Ambassador Zalmay Khalilzad, and the deputy commander of the Taliban Movement for Political Affairs, Mulla Abdul Ghani Berader, in talks in Doha, Qatar, on February 25, 2019. (Qatar Ministry of Foreign Affairs photo)**





U.S. official to meet with the Taliban, and that he is pursuing a strategy that focuses the on core issues driving the conflict.<sup>10</sup>

### **UNITED STATES TARGETS TALIBAN LEADERS; TALIBAN TARGETS CHECKPOINTS AND PROVINCIAL CAPITALS**

As the negotiations continued, so did the conflict. General Austin Scott Miller, the Commander of U.S. Forces–Afghanistan (USFOR-A) and the Resolute Support Mission, said U.S. and Afghan National Defense and Security Forces (ANDSF) operations are designed to keep pressure on the Taliban to remain at the negotiating table and reach a negotiated settlement with the Afghan government. USFOR-A also told the DoD OIG that it had ended its campaign against Taliban revenue-generating facilities, such as drug processing labs and warehouses. This quarter, USFOR-A said that U.S. forces launched airstrikes targeting Taliban leaders, to limit their willingness to gather and plan attacks and “set the conditions for a political settlement.”<sup>11</sup>

The Taliban launched several attacks against ANDSF and Afghan government facilities during the quarter, including a January attack against a National Directorate of Security facility in Wardak province that killed at least 45 people and a March attack on Afghan security forces in Helmand province that killed at least 40 security personnel.<sup>12</sup> Taliban attacks on weakly defended Afghan checkpoints remained the most lethal form of attack, accounting for approximately half of ANDSF casualties during the quarter.<sup>13</sup> The Taliban also remained active on the peripheries of Afghanistan's provincial capitals, and USFOR-A assessed that the Taliban intends to launch attacks on these population centers (as it did in 2018).<sup>14</sup>

In addition to operations that target Taliban fighters, U.S. forces continued counterterrorism operations against the Islamic State of Iraq and Syria–Khorasan (ISIS-K), al Qaeda, and other terrorist groups in Afghanistan.<sup>15</sup> The DIA told the DoD OIG that ISIS-K made tactical gains during the quarter in its attacks targeting Afghanistan's Shia minority, the Taliban, and the Afghan government.<sup>16</sup> USFOR-A estimated, with low confidence, that there are as many as 5,000 ISIS-K fighters and 300 al Qaeda fighters in Afghanistan.<sup>17</sup>

## MEASURES OF PROGRESS SHIFT, AGAIN

Military and diplomatic leaders have reported that the President's South Asia strategy is "working." However, the DoD and DoS are providing little data or evidence supporting this assertion.<sup>18</sup> Moreover, Resolute Support recently changed two metrics often used to measure progress under the strategy: a district and population control assessment and a "workstrand" tracker that it used to measure ANDSF institutional reform.<sup>19</sup>

Both General Miller and Ambassador Khalilzad said that Taliban participation in multiple rounds of talks since October 2018 and the initial "agreement in draft" indicate that military pressure on the Taliban is keeping the Taliban at the negotiating table, in line with the South Asia strategy. However, it remains unclear exactly whether this "fight and talk" strategy will work, particularly as the Taliban continue to launch deadly attacks throughout Afghanistan. While there has been "progress" in talks with the Taliban, the process could stall at any time, particularly if the Taliban continues to refuse to engage with the Afghan government.

**Military and diplomatic leaders have reported that the President's South Asia strategy is "working." However, the DoD and DoS are providing little data or evidence supporting this assertion.**

## SELECTED KEY EVENTS, 1/1/2019-3/31/2019

### JAN 21

The Taliban attack an NDS training facility in Wardak province, killing at least 45 Afghan security personnel.

### JAN 29

Ambassador Khalilzad announces that the United States and the Taliban had reached a "framework in principle" for peace in Afghanistan.

### FEB 16

The Taliban kills 32 members of the Afghan Border Force in an attack on their base in Kandahar province.

### JAN 22

A U.S. Soldier is killed during a firefight in Uruzgan province.

### FEB 14

Acting Secretary of Defense Patrick Shanahan tells NATO leaders that the United States will not reduce its troop presence in Afghanistan unilaterally.

### MAR 6

ISIS-K claims responsibility for an attack, killing 16 people, on a construction company in Nangarhar province. The NDS later said it apprehended the mastermind of the attack.





U.S. Army advisors from 2nd SFAB ready their vehicles and suit up in their kits while training at Joint Readiness Training Center at Fort Polk, La. (U.S. Army photo)

## 2ND SFAB ARRIVES; ANA TRAINING DEFICIENCIES PERSIST

The 2nd Security Force Assistance Brigade (SFAB), a dedicated U.S. Army brigade of advisors, deployed to Afghanistan during the quarter as part of the Resolute Support mission to train, advise, and assist the Afghan security forces. The Department of the Army told the DoD OIG that the 2nd SFAB is about 60 percent the force size of the 1st SFAB, which deployed to Afghanistan in 2018.<sup>20</sup> In addition, while the 1st SFAB focused on advising ANDSF at the battalion level, the 2nd SFAB will focus its efforts at the Corps level, while advising at lower levels as needed.<sup>21</sup>

The Afghan National Army (ANA) and Afghan National Police (ANP) had 306,807 personnel as of January 2019, a force strength similar to the previous quarter.<sup>22</sup> Combined

### MAR 7

A mortar attack on a Hazara gathering in Kabul leaves 11 people dead and 95 people wounded. ISIS-K claims responsibility.

### MAR 12

Ambassador Khalilzad announces that the United States and the Taliban have reached an “agreement in draft” to end the Afghan conflict.

### MAR 22

Two U.S. Soldiers are killed during combat operations in Kunduz province.

MAR

### MAR 11

Fearing capture by the Taliban, dozens of Afghan soldiers abandon their posts in Badghis province and flee to Turkmenistan. Most later returned to Afghanistan.

### MAR 13

The United States launches self-defense airstrikes against an Afghan army post, killing six Afghan soldiers after ANA soldiers open fire on a U.S. patrol.

### MAR 30

First Vice President Abdul Rashid Dostum survives a Taliban ambush on his convoy in Balkh province.

Security Transition Command–Afghanistan (CSTC-A) reported that ANA recruits do not complete their advanced training for a military specific role because they are instead diverted to combat units immediately after graduating from basic training.<sup>23</sup> CSTC-A told the DoD OIG that these training deficiencies contribute to the ANA's "inability to sustain continuous operations and achieve mission success."<sup>24</sup>

## AS AFGHAN AIR FORCE GROWS, U.S. PLANS TO BOOST MAINTENANCE TRAINING

The DoD delivered 19 aircraft to the Afghan Air Force (AAF) during the quarter as part of the AAF Modernization plan, bringing the total size of the AAF fleet to 170. Train, Advise, and Assist Command–Air (TAAC-Air) reported two recent changes to AAF training programs. First, training for UH-60 and AC-208 pilots has shifted entirely to the Czech Republic, Slovakia, the United Arab Emirates and Afghanistan to address high rates of pilot candidates going absent without official leave while in the United States.<sup>25</sup> Second, next quarter, DoD contractors will begin to train up to 600 maintenance technicians per year under the Aviation Maintenance Development Center concept to build Afghan maintenance capacity and eventually reduce reliance on DoD contracted logistic support.<sup>26</sup>

The DoD began execution of the second year of its 5-year National Maintenance Strategy–Ground Wheeled Vehicles contract, which seeks to reduce ANA and ANP reliance on DoD contracted logistic support to perform maintenance on their ground vehicles.<sup>27</sup> Combined Security Transition Command–Afghanistan (CSTC-A) reported that the ANA performed 42 percent of ground vehicle maintenance tasks at maintenance facilities in March 2019 and the ANP performed 19 percent of these tasks, in line with the expectations of the strategy. The ANA and ANP continue to rely on contracted logistic support to perform complex maintenance tasks in the field, which are not included in the National Maintenance Strategy goals.<sup>28</sup>

## PRESIDENTIAL ELECTION RESCHEDULED FOR SEPTEMBER 2019

In March, the Afghanistan's Independent Election Commission (IEC) postponed the Afghan presidential election from July 20, to September 28, 2019.<sup>29</sup> The DoD, DoS, and the U.S. Agency for International Development (USAID) reported that they would support the Afghan government in preparing for the election and addressing the many logistical and security problems that occurred during the October 2018 parliamentary elections.<sup>30</sup> The DoS reported that the United Nations Elections Support Team, which the DoS supports, is reviewing the previous election and tailoring its assistance to help the Afghan election authorities overcome identified deficiencies in the elections process.<sup>31</sup> USFOR-A told the DoD OIG that it is using lessons learned from its review of the October elections as it supports the ANDSF in its security planning for the presidential elections.<sup>32</sup>

In February President Ghani dismissed all 12 IEC commissioners and members of the Electoral Complaints Commission and approved amendments to Afghanistan's electoral law.<sup>33</sup> While these measures addressed some of the problems that occurred during the October parliamentary elections, it is uncertain that the new IEC members will be more capable of executing the upcoming election.

**Next quarter, DoD contractors will begin to train up to 600 maintenance technicians per year under the Aviation Maintenance Development Center concept to build Afghan maintenance capacity and eventually reduce reliance on DoD contracted logistic support.**





**Afghans at a polling center wait to vote in the country's long-delayed parliamentary elections on October 20, 2018. (Stars and Stripes photo)**

The DoS reported limited improvement at the Anti-Corruption Justice Center, Afghanistan's anti-corruption court.<sup>34</sup> However, in January, the DoS declined to certify to the U.S. Congress that the Afghan government was pursuing an effective counter-corruption agenda.<sup>35</sup> In a memorandum describing its decision not to grant the certification, the DoS stated that although the Afghan government had taken some steps to combat corruption, it was not effectively implementing a whole-of-government anti-corruption strategy, nor was it doing enough to prosecute corrupt individuals.<sup>36</sup>

## **USAID COUNTRY DEVELOPMENT STRATEGY FOCUSES ON EXPORTS**

In September 2018, USAID released its first Country Development and Cooperation Strategy (CDCS) for Afghanistan. The CDCS is USAID's overarching strategy for programming to support Afghanistan's path to becoming more inclusive, economically viable, and self-reliant.<sup>37</sup> While USAID's previous strategy in Afghanistan focused on Afghan-led, sustainable development and expanding sustainable agriculture-led economic growth, the CDCS emphasizes private sector and export-led economic growth.<sup>38</sup>

USAID's export promotion efforts to date have been insufficient in improving Afghanistan's trade deficit. The IMF reported that exports totaled only \$891 million in 2018 compared to \$7.4 billion in imports.<sup>39</sup> The World Bank reported that trade deficit has increased to 35.9 percent of GDP in 2018; the trade deficit was almost entirely financed by international assistance.<sup>40</sup>

## **PRESIDENT REQUESTS \$18.6 BILLION FOR OFS IN FY 2020**

In March, the DoD Comptroller released the President's DoD FY 2020 budget request, which includes \$173.8 billion in Overseas Contingency Operation (OCO) funds, a figure nearly three times the OCO request in previous years.<sup>41</sup> The budget request document stated that DoD base funding, which is capped by the Budget Control Act of 2011, is "insufficient to execute the National Defense Strategy," therefore requiring a large increase in OCO funding.<sup>42</sup> While

the overall OCO budget increased, the funding request for declared overseas contingency operations, such as OFS and Operation Inherent Resolve, was similar to previous years.<sup>43</sup>

The FY 2020 budget request reflects a significant change in how the DoD Comptroller accounts for OFS appropriations and expenditures. In previous years, the DoD Comptroller reported OFS requests and appropriations that exceeded \$45 billion annually, but this figure included activities that support the OFS mission but are not executed in Afghanistan and may be shared across the U.S. Central Command area of responsibility (such as logistics, transportation, intelligence, and equipment repair and replacement). The FY 2020 budget request separates “direct” OFS costs (\$18.6 billion, including the \$4.8 billion Afghanistan Security Forces Fund request) from “enduring” OCO requirements (\$35 billion), which provides the public a better representation of U.S. Government funds that directly support the OFS mission.<sup>44</sup>

## U.S. FORCE SIZE UNCHANGED

The DoD reported that as of the end of the quarter, the authorized force level for U.S. military personnel in Afghanistan remained at approximately 14,000, including 8,475 personnel supporting the Resolute Support mission. Resolute Support reported that in total, more than 17,000 troops from 39 countries, were serving in Afghanistan as part of the Resolute Support train, advise, and assist mission.<sup>45</sup>

The DoD stated that it has not received any order to reduce the U.S. military presence in Afghanistan, despite news reports in December that the President was considering such a drawdown.<sup>46</sup> In February, amid reports that the Pentagon was planning for an eventual reduction in forces, Acting Secretary of Defense Patrick Shanahan told NATO allies in Brussels that any change in force level will be done in coordination with its Resolute Support partners, not unilaterally.<sup>47</sup>

## LEAD IG OVERSIGHT ACTIVITIES

The Lead IG and partner agencies conducted audits, inspections, and evaluations; Lead IG investigations; and Lead IG hotline activities related to OFS from January 1 through March 31, 2019.

Although USAID has no programs or activities directly related to OFS, it conducts humanitarian assistance and development activities in Afghanistan in many sectors, including agriculture, democracy and governance, economic growth, education, gender equality, health, and infrastructure which may impact or influence OFS strategic goals and outcomes. USAID OIG conducts audits and investigations related to these programs. USAID OIG’s oversight of USAID’s Afghanistan-related activities is included in this report to provide a more comprehensive update on the oversight of U.S. Government programs in Afghanistan, including those not involving OFS-related programs.

## AUDITS, INSPECTIONS, AND EVALUATIONS

The Lead IG and partner agencies completed four audit, evaluation, and inspection reports related to OFS from January 1 through March 31, 2019. Table 1 lists the released reports by

**The authorized force level for U.S. military personnel in Afghanistan remained at approximately 14,000, including 8,475 personnel supporting the Resolute Support mission.**

Table 1.

**Oversight Reports Issued this Quarter**

| Report                                                                                                                      | Release Date     |
|-----------------------------------------------------------------------------------------------------------------------------|------------------|
| <b>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</b>                                                                    |                  |
| <i>Summary Audit of Systemic Weaknesses in the Cost of War Reports</i><br>DODIG-2019-066                                    | March 22, 2019   |
| <b>GOVERNMENT ACCOUNTABILITY OFFICE</b>                                                                                     |                  |
| <i>Overseas Contingency Operations Alternatives Identified to the Approach to Fund War-Related Activities</i><br>GAO-19-211 | January 28, 2019 |
| <b>SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION</b>                                                             |                  |
| <i>Bridges in Ghazni Province, Afghanistan: All Eight Bridges Visited Were In Good Condition</i><br>SIGAR 19-24-SP          | March 14, 2019   |
| <i>Afghan Air Force's Ability to Operate and Maintain U.S.-Provided Aircraft</i><br>SIGAR 19-18                             | January 30, 2019 |

agency. These reports examined various activities that support OFS, including DoD-funded infrastructure programs; DoD efforts to assist the Afghan security forces; and maintaining financial accountability in overseas contingency operations. As of March 31, 2019, 31 projects were ongoing, and 38 projects were planned.

## INVESTIGATIONS

As of March 31, 2019, investigative branches of the DoD OIG, the DoS OIG, and their partner agencies closed 7 investigations, initiated 5 new investigations, and coordinated on 57 open investigations. The investigations involve a variety of alleged crimes, including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and trafficking-in-persons.

This quarter, the Fraud and Corruption Investigative Working Group conducted 24 fraud awareness briefings for 129 participants.

## HOTLINE ACTIVITY

Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. The hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; and abuse of authority for independent review. The DoD OIG has an investigator to coordinate the hotline contacts among the Lead IG agencies and others as appropriate. During the quarter, the investigator referred 40 cases to Lead IG agencies or other investigative organizations.







U.S. Army advisors from the 2nd SFAB stage their vehicles at the Joint Readiness Training Center as they prepare to deploy to Afghanistan. (U.S. Army photo)

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Pilots navigate through the diverse terrain in Afghanistan in support of OFS and Resolute Support. (DoD photo)

## ■ THE QUARTER IN REVIEW

### RECONCILIATION

During the quarter, the U.S. Special Representative for Afghanistan Reconciliation (SRAR), Ambassador Zalmay Khalilzad, announced two developments in his ongoing negotiations with the Taliban. In January, he announced that the United States and the Taliban had reached an “agreement in principle,” followed in March by an announcement of an “agreement in draft” of a framework for a peace deal, as detailed below. U.S. military leaders said that military operations against the Taliban in Afghanistan were intended to support Ambassador Khalilzad’s diplomatic efforts by pressuring the Taliban to remain at the negotiating table. Testifying before the Senate Armed Services Committee in March, General Joseph Dunford, Chairman of the Joint Chiefs of Staff, said “everything that we are doing in the military space...is in support of Ambassador Khalilzad’s efforts.”<sup>1</sup>

The Department of State (DoS) told the DoS Office of Inspector General (OIG) that the United States seeks a negotiated settlement that ends the war in Afghanistan; ensures Afghan soil is never again used by any terrorist organization to threaten the security of the United States, its allies, or any other country; and is worthy of the sacrifices the United States has made there since 2001.<sup>2</sup> As of the end of the quarter, Ambassador Khalilzad had led five rounds of talks with Taliban representatives in Doha, Qatar and Abu Dhabi, United Arab Emirates. The negotiations began in October 2018; two recent rounds took place during the quarter in Doha, Qatar, both without participation of the Afghan government.<sup>3</sup>

## United States and Taliban Reach Draft Agreement on Peace Deal

On January 28, Ambassador Khalilzad announced that the United States and the Taliban had reached an “agreement in principle” on four elements necessary for a peace settlement: counterterrorism assurances, troop withdrawal, intra-Afghan dialogue, and a comprehensive ceasefire.<sup>4</sup> In March, Ambassador Khalilzad stated that the two sides were “agreed in draft” on the first two elements.<sup>5</sup> On preventing terrorist safe haven in Afghanistan, Ambassador Khalilzad stated in a media interview that “[t]he Taliban have committed, to our satisfaction, to do what is necessary that (*sic*) would prevent Afghanistan from ever becoming a platform for international terrorist groups or individuals.”<sup>6</sup> Regarding withdrawal of international forces from Afghanistan, Ambassador Khalilzad has provided no further details to the public, including any draft timeline for a withdrawal. However, Taliban sources quoted in the media stated in January that the withdrawal would be complete 18 months after the completion of any peace agreement.<sup>7</sup>

Any agreement on the third and fourth elements—an intra-Afghan dialogue and a comprehensive ceasefire—will likely be more difficult to achieve. Throughout the five rounds of peace talks, the Taliban has refused to meet with the Afghan government. The DoS told DoS OIG that the Afghan government is a critical component of a settlement in Afghanistan and that a sustainable political settlement can only be achieved through an intra-Afghan dialogue that includes the Afghan government, the Taliban and other stakeholders. The DoS told DoS OIG that the United States cannot be a substitute for any

## ABOUT OPERATION FREEDOM’S SENTINEL

### MISSION

U.S. military forces carry out two complementary missions under the military operation known as Operation Freedom’s Sentinel (OFS): 1) counterterrorism operations against al Qaeda, ISIS-K, and their affiliates in Afghanistan; and 2) participation in the NATO-led Resolute Support Mission, under which the U.S. trains, advises, and assists Afghan forces and the Afghan Ministries of Defense and Interior Affairs to build their institutional capacity. In addition, under OFS authorities, U.S. forces provide combat enablers such as aerial fires, and intelligence, surveillance, and reconnaissance, to the Afghan security forces as they battle the Taliban and terrorist organizations. The Department of State supports OFS through diplomatic efforts to reach a negotiated political settlement in Afghanistan.

### HISTORY

On October 7, 2001, the United States launched combat operations under Operation Enduring Freedom to topple the Taliban regime and eliminate al Qaeda, the terrorist organization responsible for the attacks on September 11, 2001. The Taliban regime fell quickly and U.S. officials declared an end to major combat operations on May 1, 2003.

Subsequently, the United States and international coalition partners continued to work with the Afghan government to build democratic institutions in the country.

However, as the new Afghan government developed, the Taliban regrouped and launched increasingly deadly attacks to recapture lost territory. To address the deteriorating security situation, the United States increased its troop strength from 37,000 in early 2009 to approximately 100,000 from 2010 to 2011. The “surge” succeeded in reversing Taliban momentum. The United States reduced its force level to 16,100 by December 2014 and 11,000 in 2016.

OFS began on January 1, 2015, when the United States ended more than 13 years of combat operations in Afghanistan and transitioned to the NATO-led train, advise, and assist role under Resolute Support, while continuing counterterrorism operations. In August 2017, in response to Taliban gains since the start of OFS, President Trump announced a new “conditions-based” South Asia strategy, which included an increase of approximately 3,500 U.S. troops in theater, bringing the total to approximately 14,000 troops.



party in these talks. U.S. diplomacy, the DoS said, is focused on ensuring that intra-Afghan talks take place and that the United States would encourage the Taliban to participate in an intra-Afghan dialogue.<sup>8</sup>

While the “agreement in draft” appears to represent progress in the negotiations, continued Taliban refusal to meet with the Afghan government, which the Taliban regards as illegitimate, would prevent any final peace deal. As Ambassador Khalilzad has stated, “...there is no final agreement until everything is agreed.”<sup>9</sup>

Further information about the peace talks is provided in the classified appendix to this report.

### Moscow Talks Further Isolate the Afghan Government

Dozens of Afghan political figures and members of the Doha-based Taliban Political Commission met in Moscow in early February at a meeting organized by Russia-based Afghan diaspora that had the clear support of the Russian Government. No Afghan government officials were invited, though at least one member of Afghanistan’s High Peace Council and one member of President Ghani’s peace negotiating team attended in personal capacities. Former President Hamid Karzai, major 2019 presidential candidate Hanif Atmar, Tajik leaders Atta Nur and Yunus Qanooni, and other prominent Afghans, including former Islamic Republic ministers and governors, and a few women, also participated.<sup>10</sup>

The DoS told the DoS OIG that the United States neither endorsed nor opposed the events in Moscow and instead continued to welcome any steps that lead to genuine intra-Afghan peace talks that include the Afghan Government, the Taliban and other important Afghan stakeholders. Unlike the “Moscow Format” talks held in early November, the February event was not organized by the Russian Government, though the DoS said that it suspects that Russia supported the effort in an attempt to influence ongoing U.S.-Taliban talks. The Taliban have used the event to delegitimize the Afghan Government. However, both Taliban Political Commission leader Stanekzai and former President Karzai said that government officials would be invited to similar events in the future, including perhaps a follow-on meeting in Doha. The United States did not directly participate in the Moscow talks, but the DoS told the DoS OIG that it engaged participants in the conference to ensure they understood the U.S. position on inclusive intra-Afghan dialogue that includes the Afghan government, the Taliban, and other important figures.<sup>11</sup>

The Moscow talks demonstrated the growing divide between President Ghani and his political opponents as they prepare for presidential elections, scheduled for September 2019. The Defense Intelligence Agency (DIA) told the Department of Defense (DoD) OIG that President Ghani’s political opponents have used the Moscow peace talks “to undermine Ghani, improve their election chances, and secure their respective post-war interests.”<sup>12</sup> The Moscow talks, the DIA said, reinforce Taliban propaganda that President Ghani’s government is illegitimate. Similarly, some of Ghani’s opponents have proposed the formation of an interim, or “caretaker” government that, according to the DIA, could undermine Afghanistan’s fragile democracy.<sup>13</sup> The United States has not participated in the Moscow talks. The DoS described the talks as an “intra-Afghan dialogue.”<sup>14</sup>

**While the “agreement in draft” appears to represent progress in the negotiations, continued Taliban refusal to meet with the Afghan government, which the Taliban regards as illegitimate, would prevent any final peace deal.**

President Ghani and members of his government criticized the negotiations. In March, President Ghani's national security advisor, Hamdullah Mohib, stated to U.S. media that Ambassador Khalilzad was conspiring to unseat President Ghani and install himself as head of a colonial government in Afghanistan.<sup>15</sup> Mohib's comments prompted a rebuke by the DoS.<sup>16</sup> At the end of March, U.S. officials walked out of a meeting at the Presidential Palace in Kabul between NATO and Afghan government officials because Mohib was present. The object of the aborted meeting had been to brief the participants on the status of the ongoing peace talks.<sup>17</sup> The DoS told the DoS OIG that the U.S. Government it remains in close contact with the Afghan government in every step of the peace negotiations.<sup>18</sup>

The DoS told the DoS OIG that DoS representatives have urged the Afghan government and other political leaders to not allow political ambitions to interfere with efforts to launch a successful peace process. In particular, the DoS urged President Ghani to establish a truly inclusive national negotiating team, including government officials, opposition representatives, and other groups. The DoS stated that the establishment of such a team was achievable given the strong support for peace among Afghans.<sup>19</sup>

Further information about the Moscow peace talks is provided in the classified appendix to this report.

### Human Rights a Major Concern for Afghan Civil Society

Afghan civil society organizations expressed concern that a peace deal with the Taliban could erode gains made for women and minority groups since the fall of the Taliban government in 2001.<sup>20</sup> The DoS stated that the United States is pressing the Taliban to honor all human rights recognized by the international community, including the rights of women and minorities.<sup>21</sup> A February 2019 Jirga attended by approximately 3,500 women issued a joint declaration with a list of demands for peace and stating that "[t]he Afghan Constitution is our national compact and the basis of our national identity, which ensures the civic, political, economic, social, and cultural rights of each citizen. Therefore, a peace that is in compliance with the Constitution...is the only acceptable kind of peace."<sup>22</sup>

**The DoS stated that the United States is pressing the Taliban to honor all human rights recognized by the international community, including the rights of women and minorities.**

The Taliban has indicated that it supports the idea of a constitution, but rejects the current constitution, which was adopted in 2004. During the February Moscow talks, Taliban representatives acknowledged the importance of having a constitution in Afghanistan that secured the "personal, civil, and political rights of every citizen of Afghanistan." Regarding women's rights, the Taliban claimed they recognized and respected rights afforded to them by Islam "such as business and ownership, inheritance, education, work, choosing one's husband, security, health, and right to good life."<sup>23</sup> During the same talks in Moscow, the Taliban explicitly rejected the current constitution, according to local media. Sher Mohammad Abbas Stanekzai, the leader of the Taliban, stated to attendees that "[t]he Kabul government constitution is invalid. It has been imported from the west and is an obstacle to peace."<sup>24</sup>

The DoS told the DoS OIG that the Taliban's sincerity will be tested during the intra-Afghan dialogue when other Afghans push the Taliban to accept an Afghan Constitution that explicitly describes these rights.<sup>25</sup>

# TALIBAN TALKS; “PROGRESS,” BUT NO PEACE YET

During the quarter, Ambassador Zalmay Khalilzad, the U.S. Special Representative for Afghanistan Reconciliation, announced developments in his ongoing talks with Taliban representatives. The United States and the Taliban had reached an agreement “principle,” and later an “agreement in draft,” that the Taliban would not harbor terrorist groups and that foreign forces would leave Afghanistan.

## The talks have focused on four key issues:

- Ensure Afghanistan is no longer a safe haven for terrorists
- Withdrawal of foreign forces
- Intra-Afghan dialogue on a future political system
- A comprehensive ceasefire



Ambassador Khalilzad

## Key challenges include:

- Timeline for withdrawal and a ceasefire
- Taliban refuses to negotiate with President Ashraf Ghani’s government
- How to enforce and verify any peace deal



Mullah Abdul Ghani Berader

## TALIBAN SENDS TOP LEADERS

The Taliban negotiating team is led by **Mullah Abdul Ghani Berader** and includes Taliban political chief **Sher Mohammad Abbas Stanekzai**, two former Guantanamo Bay detainees, **Mohammad Fazl** and **Khairullah Kharkhwa**, and other senior Taliban leaders. The DoS said that the inclusion of Mullah Berader, the co-founder of the Taliban movement, demonstrates that the Taliban is interested in a political resolution to the conflict. The DIA assessed that Berader’s presence “likely increases its authority and influence” compared to previous Taliban negotiating teams.



Sher Mohammad Abbas Stanekzai



Taliban Peace Talks, Doha, Qatar

## JULY 2018

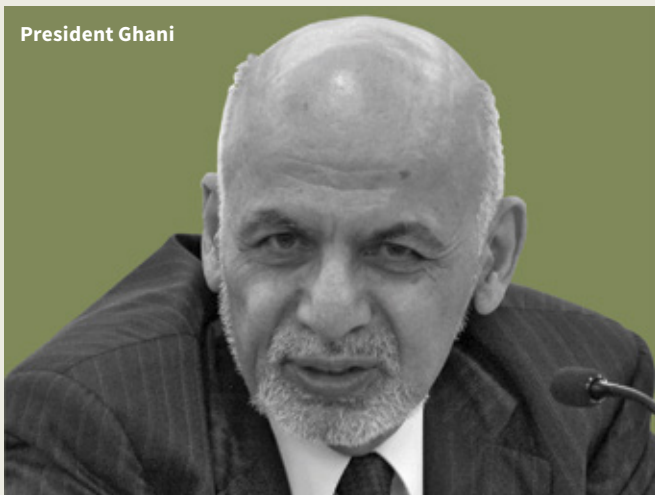
U.S. diplomats, including Principal Deputy Assistant Secretary of State for South and Central Asia Alice Wells, meet with Taliban representatives in Doha.

## SEPTEMBER 21

Ambassador Khalilzad appointed the U.S. Special Representative for Afghanistan Reconciliation.



President Ghani



### THE AFGHAN GOVERNMENT REMAINS SHUT OUT OF THE TALKS...

In a November 2018 speech to the United Nations in Geneva, President Ghani announced a “road map for peace negotiations” that outlines tenets for Taliban participation in a “democratic and inclusive society.” The following month, President Ghani’s 12-member Presidential Negotiation Team traveled to Abu Dhabi to join the talks, but was denied a meeting by the Taliban. In addition, President Ghani faces questions from Afghans about how the integration of the Taliban in Afghan society and politics will impact women and minority groups.

Former President Karzai



### ...WHILE GHANI’S POLITICAL OPPONENTS TRAVEL TO MOSCOW.

Former President Hamid Karzai and several politicians who are running against President Ghani in the upcoming presidential election joined peace talks with the Taliban in Moscow in November 2018 and February 2019. The talks have not produced any concrete agreements. The DIA assessed that President Ghani’s opponents are pursuing competing peace initiatives to undermine Ghani, improve their election chances, and secure their respective post-war interests.

## “PROGRESS WAS MADE”

Meetings between U.S. and Taliban leaders continue at high levels. But all parties must agree to all components of any peace plan. Disagreements at the negotiating table, the fracturing political situation in Kabul, and incidents on the battlefield could all derail—or at least delay—any lasting peace.

## “THERE IS NO FINAL AGREEMENT UNTIL EVERYTHING IS AGREED”

—Ambassador Zalmay Khalilzad

### U.S.-TALIBAN TALKS IN QATAR AND THE UNITED ARAB EMIRATES

#### OCTOBER 12

First Round  
(Doha)

#### NOVEMBER 16-18

Second Round  
(Doha)

#### DECEMBER 17-19

Third Round  
(Abu Dhabi)

#### JANUARY 21-26

Fourth Round (Doha) results in  
an “agreement in principle.”

#### FEBRUARY 25 - MARCH 12

Fifth Round (Doha) results in  
an “agreement in draft.”

### AFGHAN-TALIBAN TALKS IN MOSCOW

#### NOVEMBER 9

First Moscow conference

#### FEBRUARY 4-5

Second Moscow conference

Sources: See  
Endnotes, page 93

## How Current Peace Talks Differ from Previous Efforts

The current negotiations are not the first time the U.S. Government has met with Taliban leaders. Between 2011 and 2013, the United States Government had several meetings with Taliban representatives about the conflict in Afghanistan. Those negotiations collapsed in 2013 when then-President Hamid Karzai objected to the Taliban being allowed to display the trappings of a legitimate state at their office in Qatar, including flying the group's flag.<sup>26</sup>

This quarter, the DoS OIG asked the DoS how the current peace talks differ from the previous diplomatic efforts. The DoS identified four key differences between the ongoing talks and the previous talks under the Obama Administration, which it believes make the current negotiations more likely to succeed. First, the DoS said that the South Asia strategy, particularly its conditions-based approach to resourcing, created a new and unique opportunity for a political resolution of the conflict.<sup>27</sup>

Second, the DoS stated that Ambassador Khalilzad is the most senior official to ever lead negotiations with the Taliban.<sup>28</sup> Ambassador Khalilzad previously served as U.S. Ambassador to the United Nations, a cabinet-level position. By comparison, the previous negotiations were led by then-President Obama's Chief Advisor on Afghanistan, Ambassador Douglas Lute, and Ambassador James Dobbins, at the time the Special Representative for Afghanistan and Pakistan.<sup>29</sup>



**U.S. Special Representative for Afghanistan Reconciliation, Zalmay Khalilzad attends a meeting of the North Atlantic Council. (NATO photo)**

Third, the DoS said that Ambassador Khalilzad's negotiation strategy differs from previous efforts. Previous negotiation efforts with the Taliban focused on confidence-building measures, while Ambassador Khalilzad is negotiating the core issues driving the conflict.<sup>30</sup>

Fourth, the DoS said that the Taliban has also demonstrated a major difference in its approach to these talks as compared to earlier iterations. The group's appointment of Mullah Berader, one of the last surviving founding members of the Taliban, as both a Deputy Supreme Leader and the head of the Taliban Political Commission, demonstrated the Taliban's interest in a political resolution to the conflict. The Taliban's establishment of a large negotiating team with representatives from throughout the movement is also a major difference compared to previous efforts.<sup>31</sup>

## About the Special Representative for Afghanistan Reconciliation

Secretary of State Michael Pompeo appointed Ambassador Khalilzad as the Special Representative for Afghanistan Reconciliation (SRAR) in September 2018.<sup>32</sup> The DoS OIG asked the DoS to provide information about how the Office of the SRAR coordinates with other DoS personnel that support the reconciliation effort.

The Office of the SRAR told the DoS OIG that it maintains a regular presence in the U.S. Embassy in Kabul, with at least two staff members regularly assigned to the mission. The DoS has also staffed the U.S. Embassy in Kabul with a Peace and Reconciliation Section, headed by a senior Foreign Service Officer, to support the SRAR mission. Ambassador Khalilzad maintains regular contact with U.S. Ambassador for Afghanistan John Bass and other key embassy leaders. At the DoS headquarters in Washington, D.C., the Acting Deputy Assistant Secretary for Afghanistan and representatives of the Bureau of South and Central Asia Affairs Afghanistan and Pakistan desks coordinate with SRAR staff daily.<sup>33</sup>

Staff from across the U.S. Government—including three from the DoD, four from the intelligence community, and one from USAID—work in the Office of the SRAR. At least seven members of the SRAR staff formerly served as National Security Council staff members, giving them a broad and deep understanding of the need for close interagency coordination. Interagency representatives participate in all trips to the region as well as in meetings with the Taliban.<sup>34</sup>

The Office of the SRAR said that Ambassador Khalilzad maintains regular contact with President Ghani, other members of the Afghan government, and other key allies and regional actors. Ambassador Khalilzad meets with President Ghani after almost all engagements with the Taliban and frequently travels to Kabul for consultations at the start of each regional trip. The Office of the SRAR said that U.S. engagement is aimed squarely at encouraging regional actors to use their influence constructively. The Office of the SRAR added that U.S. allies and partners—including NATO Member States with forces in Afghanistan—have important influence and resources to support not only a peace process but also the durable implementation of any peace deal.<sup>35</sup>



Soldiers maintain mine resistant ambush protected vehicles at the maintenance distribution yard on Kandahar Airfield. (DoD photo)

## SECURITY

### Taliban Continues Attacks Despite Peace Talks

As U.S. and Taliban representatives met in Doha, Taliban fighters continued their campaign of violence during the quarter, conducting daily attacks against Afghan government personnel, security forces, and civilians. U.S. Forces–Afghanistan (USFOR-A) told the DoD OIG that the Taliban uses these attacks to undermine public opinion of the Afghan government, exacerbate concerns about a potential withdrawal of international forces, and improve Taliban leverage in the negotiations.<sup>36</sup> Taliban attacks continued through the 2018–2019 winter, following a trend in recent years to sustain attacks during the period between the group’s declared fighting seasons.<sup>37</sup>

USFOR-A told the DoD OIG that it estimated the Taliban has 20,000 to 30,000 fighters in Afghanistan. An additional 10,000–25,000 fighters periodically join the Taliban for attacks, though only a portion of them are fighting at any given time. USFOR-A derived this estimate through multiple open source assessment, and told the DoD OIG that it made this assessment with “low confidence.”<sup>38</sup>

Weakly defended Afghan National Defense and Security Forces (ANDSF) checkpoints continued to be frequent targets for Taliban attacks, often resulting in casualties on both sides.<sup>39</sup> USFOR-A said that the high number of checkpoints as a major vulnerability for Afghan forces. Despite promises to reduce the number of checkpoints, the ANDSF still maintains hundreds of checkpoints on key transit routes throughout Afghanistan. Local leaders often insist that the checkpoints should remain. Checkpoints can bolster the appearance of security and are also a source of illegal income for local commanders, according to USFOR-A.<sup>40</sup> Almost half of ANDSF casualties during the quarter occurred at checkpoints.<sup>41</sup>

In addition to small-scale attacks on checkpoints, the Taliban mounted several larger attacks against the ANDSF during the quarter, including “high-profile attacks” that involved an improvised explosive device (IED).<sup>42</sup> On January 21, the Taliban attacked a National Directorate of Security (NDS) training facility in Wardak province. Provincial officials said that at least 45 people were killed in the attack, and as many as 70 were wounded.<sup>43</sup> On February 16, the Taliban attacked an Afghan Border Force base in Kandahar, killing all

**USFOR-A told the DoD OIG that it estimated the Taliban has 20,000 to 30,000 fighters in Afghanistan. An additional 10,000–25,000 fighters periodically join the Taliban for attacks.**



32 personnel posted there.<sup>44</sup> On March 23, Taliban fighters launched a coordinated attack on ANDSF positions in Helmand province, killing at least 40 personnel.<sup>45</sup> Also in March, Taliban fighters ambushed a convoy carrying First Vice President Abdul Rashid Dostum in Balkh province, killing one of Dostum's security guards. Dostum was unhurt.<sup>46</sup>

The NDS attack was an example of the Taliban's commonly observed multi-phase strategy to conduct attacks on government facilities. USFOR-A told the DoD OIG the Taliban stole an ANDSF High Mobility Multipurpose Vehicle (HMMWV or "Humvee") and converted it into a vehicle-borne IED. On the morning of the attack, they detonated the explosive-laden vehicle near the NDS compound. Two armed fighters, posing as ANDSF soldiers, then attempted to enter the facility amidst the chaos caused by the explosion, and were later killed. The ANDSF later discovered and neutralized a second explosive-laden vehicle near the facility that was intended to support the initial attack.<sup>47</sup>

### Taliban Threat to Provincial Capitals Remains

The Taliban remained active in areas on the periphery of several provincial capitals during the quarter. The Taliban did not stage a major attack against a provincial capital, as it did when it attacked the capitals of Farah and Ghazni provinces in 2018. However, USFOR-A's assessment

that the Taliban's intent to conduct more attacks against provincial centers remains unchanged, in part because the Taliban benefits from the media attention the attacks generate.<sup>48</sup>

Taliban activity in Afghanistan's northwestern provinces during the quarter illustrates how the group exerts security pressure on provincial capitals. (See Figure 1.) As noted in the previous Lead IG quarterly report, two districts in Faryab province experienced increasing Taliban control between July and October 2018, according to a Resolute Support assessment.<sup>49</sup> During this quarter, the Taliban continued to attack ANDSF positions along the portion of Highway 1 that passes through Faryab and Badghis provinces. USFOR-A told the DoD OIG that the Taliban maintains influence in much of Faryab and seeks to isolate Maimanah, the provincial capital. The ANDSF has been challenging the Taliban in Faryab, particularly in Qaisar, Dowlatabad, and Almar districts, but has suffered some widely-publicized defeats. On February 13, the Taliban attacked

Figure 1.

Map of Faryab and Badghis Provinces



Almar district, killing several soldiers and attacking soldiers sent from Maimanah to reinforce them.<sup>50</sup> On March 11, the Taliban attacked a rural outpost in Murghab district of neighboring Badghis province, killing 28 soldiers and reportedly capturing more than 150 others as they fled across the border to Turkmenistan.<sup>51</sup>

USFOR-A assessed that the Taliban “likely lacks the capability to challenge government control” of Maimanah.<sup>52</sup> However, as was the case with the Farah and Ghazni attacks, the high-profile attacks that the Taliban mounts against Maimanah and neighboring transit routes can have a positive impact on their efforts, as they provide valuable propaganda opportunities and undermine public confidence in Afghan security forces.<sup>53</sup> Further information on the Taliban threat to regional capitals is provided in the classified appendix to this report.

**Under General Miller’s command, the United States has focused on targeting Taliban leadership.**

## **U.S. Forces Target Taliban Leaders to Sustain Taliban Engagement in Peace Talks**

Under General Miller’s command, the United States has been on targeting Taliban leadership. USFOR-A told the DoD OIG that “consistent military pressure placed on Taliban senior leadership by Coalition and Afghan forces will potentially sustain Taliban intent to engage in talks.”<sup>54</sup> USFOR-A said that this strategy also limits the willingness of Taliban leaders and their fighters to gather and plan attacks in some areas.<sup>55</sup>

USFOR-A told the DoD OIG that these operations “demonstrated the ability to continue to pressure the enemy to keep them at the negotiation table.”<sup>56</sup> USFOR-A reported that coalition and ANDSF operations “likely are causing the Taliban to shift tactics throughout the country.”<sup>57</sup> In addition, NATO Special Operations Component Command–Afghanistan (NSOCC-A) said that the Taliban has been using more defensive tactics, such as IED emplacement, during the quarter.<sup>58</sup> However, it is unclear how much of a factor the strikes against Taliban leaders affect the Taliban’s decision to continue participation in the peace talks.

Afghan media reported this quarter that a Taliban leader surrendered to the Afghan government in Jowzjan province.<sup>59</sup> According to a USFOR-A estimate, 217 Taliban fighters have surrendered since 2018, a small number when compared to the Taliban’s overall estimated force size of up to 50,000 full-time and temporary fighters.<sup>60</sup> Many other surrenders were reported by the media but were subsequently disproven.<sup>61</sup> USFOR-A said that the reasons for these surrenders are varied, including military operations against the Taliban, lack of supplies, and financial incentives for the families of those who surrender. Overall, USFOR-A said, these surrenders have had “little to no effect on the ANDSF and USFOR-A operations.”<sup>62</sup>

USFOR-A routinely operates with the ANDSF as they target Taliban fighters and their leaders. An incident this quarter, however, highlighted the impact of miscommunication among allied forces. In March, U.S. forces conducting ground operations in Uruzgan province reportedly encountered friendly fire from Afghan soldiers at a checkpoint. U.S. forces, unable to ascertain that Afghan security forces were mistakenly shooting at them, could not de-escalate the confrontation and called in a self-defense airstrike. The strike killed five Afghan soldiers.<sup>63</sup>

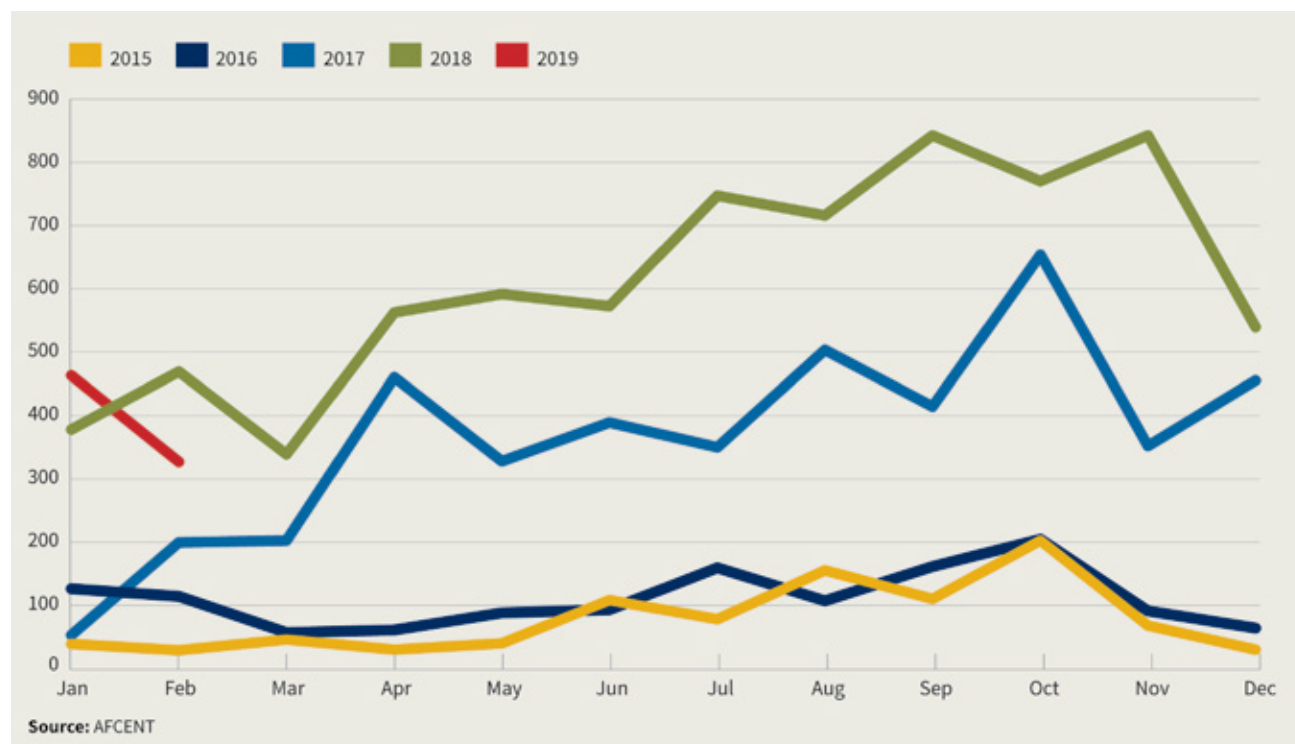
### As Narcotics Targeting Ends, Airstrikes Continue

U.S. and Afghan airstrikes continue to be a critical component of unilateral and joint operations against the Taliban and the Islamic State in Iraq and Syria–Khorasan (ISIS-K). As noted in the previous Lead IG quarterly report, General Miller ended his predecessor’s air campaign targeting sources of Taliban revenue, particularly narcotics processing facilities.<sup>64</sup> USFOR-A told the DoD OIG that General Miller directed this change “to maximize impact on the Taliban in an attempt to force them to the negotiation table.”<sup>65</sup> USFOR-A added that while there are no current operations targeting Taliban financing, coalition and ANDSF forces may have destroyed some narcotics processing facilities while targeting Taliban leadership.<sup>66</sup>

According to data released by U.S. Air Forces Central Command, U.S. manned and unmanned aircraft released 790 weapons in January and February 2019 targeting both the Taliban and terrorist groups, such as ISIS-K, as shown in Figure 2. This number of weapons releases is similar to the same period last year but much higher than before the announcement of the South Asia strategy. However, as explained in the Lead IG report for the second quarter of FY 2018, the methodology that U.S. Air Forces Central Command uses to tally weapons released does not count all munitions, which range from .50 caliber bullets to bombs and missiles, on a one-to-one basis, so reported totals from month to month are not directly comparable.<sup>67</sup>

Figure 2.

#### Weapons Released by U.S. Aircraft in Afghanistan, 2015-2019



## ISIS-K Makes Tactical Gains

ISIS-K claimed responsibility for multiple attacks in Afghanistan during the quarter, particularly in Kabul, Nangarhar, and Kunar provinces.<sup>68</sup> Many ISIS-K attacks targeted the country's Shia minority, but they also targeted Taliban fighters, the Afghan government, and civilian organizations. For example, on March 6, ISIS-K suicide bombers attacked a construction company in Nangarhar province, killing 16 civilians.<sup>69</sup> The following day, ISIS-K launched a mortar attack on a Shia memorial service in Kabul attended by several political leaders, killing 11 people.<sup>70</sup>

The DIA reported to the DoD OIG that ISIS-K “made tactical gains” against the Taliban and the ANDSF during the quarter. While the ANDSF conducted operations against ISIS-K in eastern Afghanistan, the group expanded the territory it holds in Kunar province.<sup>71</sup> USFOR-A reported to the DoD OIG that ISIS-K is operating in Kabul, as well as Nangarhar and Kunar provinces. USFOR-A said that it is likely that ISIS-K operates in additional provinces of northeastern Afghanistan and that it is “highly likely” that smaller ISIS-K cells operate in Afghan government-controlled and Taliban-controlled areas of Afghanistan.<sup>72</sup>

USFOR-A assessed that ISIS-K will likely focus future attacks on “targets of opportunity” and high profile attacks that garner media attention and increase public perception of the group’s capability.<sup>73</sup>

U.S. forces continued unilateral counterterrorism operations against ISIS-K and also supported Afghan special forces as they targeted ISIS-K fighters. NSOCC-A told the DoD OIG that successful counterterrorism operations during the quarter included the detention of ISIS-K recruiters and financiers.<sup>74</sup> NSOCC-A told the DoD OIG that as a result of these operations, ISIS-K has been changing its tactics to focus more on defensive operations and IED emplacement.<sup>75</sup> Further information about U.S. and Afghan counterterrorism operations is provided in the classified appendix to this report.

## Estimated Sizes of Terrorist Groups in Afghanistan

The presence of terrorist groups in Afghanistan, particularly al Qaeda and ISIS-K, remains a central focus of the OFS mission and has emerged as one of the key concerns in the ongoing peace negotiations. As the peace talks continue, the questions of whether the Taliban can help influence and deny sanctuary to these groups, and the extent to which an ongoing U.S. counterterrorism presence may be required, have become more prominent.

U.S. and Afghan officials have stated that there are at least 20 terrorist organizations operating in Afghanistan and Pakistan.<sup>76</sup> USFOR-A provided the DoD OIG estimates of how many fighters these groups have in the region, shown in Table 2. Like its estimates of Taliban force size, it makes these assessments with low confidence.<sup>77</sup> As discussed in the Lead IG quarterly report for October 1 to December 31, 2017, most of these groups do not have global aspirations or reach.<sup>78</sup> For example, Tehrik-e Taliban Pakistan, one of the larger groups, focuses on fighting the Pakistani government.<sup>79</sup>

The DoD identified the Haqqani Network, the Eastern Turkistan Islamic Movement (ETIM), and Lashkar-e Tayyiba as groups that present the greatest threat to U.S. and allied forces in Afghanistan.<sup>80</sup> ETIM, which aims to establish a so-called “East Turkistan” within China,

**The presence of terrorist groups in Afghanistan, particularly al Qaeda and ISIS-K, remains a central focus of the OFS mission and has emerged as one of the key concerns in the ongoing peace negotiations.**



maintains close ties with the Taliban, al Qaeda, and the Islamic Movement of Uzbekistan.<sup>81</sup> The DoS disagreed with the characterization of ETIM as a comparable threat to the Haqqani Network and Lashkar-e Tayyiba but did not provide a separate assessment of the group.<sup>82</sup>

Al Qaeda, the group that organized the September 11, 2001 attacks, precipitating U.S. military intervention in Afghanistan, is among the smaller terrorist groups in Afghanistan.<sup>83</sup> Al Qaeda did not claim any attacks against U.S. or allied forces during the quarter. USFOR-A assessed that al Qaeda poses “a limited, indirect threat” to U.S. and allied forces through the support it provides for Taliban and Haqqani Network attacks.<sup>84</sup> Specifically, al Qaeda runs training camps, helps plan and fund attacks, and creates and disseminates propaganda highlighting attacks by other groups.<sup>85</sup>

Table 2.

**Estimates of Terrorist Group Force Size**

| Terrorist Group                                                             | Estimated Number of Fighters |
|-----------------------------------------------------------------------------|------------------------------|
| ISIS-K                                                                      | 3,000-5,000                  |
| Haqqani Network                                                             | 3,000-5,000                  |
| Tehrik-e Taliban Pakistan                                                   | 3,000-5,000                  |
| Islamic Emirate High Council                                                | 1,000                        |
| al Qaeda                                                                    | 300                          |
| Islamic Movement of Uzbekistan                                              | 300                          |
| Lashkar-e Tayyiba                                                           | 300                          |
| Tariq Qidar Group                                                           | 100-300                      |
| Jamaat ul-Ahrar                                                             | 200                          |
| Eastern Turkistan Islamic Movement                                          | 100                          |
| Islamic Jihad Union                                                         | 25                           |
| Jamaat Dawa Quran                                                           | 25                           |
| <b>No Credible Information Available for the Following Terrorist Groups</b> |                              |
| Iranian Revolutionary Guard-Quds Force                                      |                              |
| Hizbul Mujahidin                                                            |                              |
| Commander Nazir Group                                                       |                              |
| Jundullah                                                                   |                              |
| Harakat-ul Jihad Islami/Bangladesh                                          |                              |
| Lashkar-I Jhangvi                                                           |                              |
| Harakat-ul Mujahidin                                                        |                              |
| Jaish-e- Mohammad                                                           |                              |

Source: USFOR-A

Al Qaeda remains dependent on the Taliban for safe haven, facilitation routes, and supply networks, according to USFOR-A's assessment. Ayman al-Zawahiri, the al Qaeda emir, recognizes the Taliban leader, Haybatullah Akhundzada, as "Leader of the Faithful," and many al Qaeda members belong to both groups simultaneously.<sup>86</sup>

By contrast, the Taliban regularly battles ISIS-K for control of territory. Estimates of ISIS-K's force size vary, but have grown over the past year. One year ago, USFOR-A estimated that there were about 1,000 ISIS-K fighters in Afghanistan. This quarter, USFOR-A estimated that the number of ISIS-K fighters could be as high as 5,000.<sup>87</sup> The DIA assessed that ideological differences between ISIS-K and the Taliban prevent them from reconciling. However, the DIA said, some Taliban members who oppose the peace process may join ISIS-K to keep fighting and receive better compensation.<sup>88</sup> The Afghan Taliban have not been officially designated as a terrorist organization by the United States, in order to facilitate diplomatic contacts and negotiation with the group that would be otherwise illegal were they so designated.<sup>89</sup>

Additional information about the size and ambitions of terrorist groups in Afghanistan is provided in the classified appendix to this report.

**An Air Force combat rescue officer flies with an Army National Guard UH-60 Black Hawk helicopter crew over Kandahar during joint training. (U.S. Air Force photo)**



## Shifting Measures of Progress

When President Trump announced his “conditions-based” South Asia strategy in August 2017, members of Congress asked top defense officials: how should the American public measure progress under the strategy?<sup>90</sup> Since then, Resolute Support and the U.S. military has produced several types of data that measure aspects of the OFS mission, many of which are included in this report.

This quarter, the DoD OIG learned that Resolute Support had discontinued two of those measures, the District Stability Assessment and the ANDSF workstrand tracker. These changes represent a shift in recent months toward qualitative measures of progress, which may better reflect the current status of the conflict but may also undermine the American public’s understanding of progress toward U.S. goals in Afghanistan.

### REDUCTION OF QUANTITATIVE MEASURES

The District Stability Assessment was a measure of an elemental component of the conflict in Afghanistan: control of territory and the people who live there. Using this measure and others, General John Nicholson, the commander of USFOR-A and the Resolute Support mission from 2016 to 2018, tracked progress toward the goal established by President Ghani to have 80 percent of Afghanistan’s population living in areas under Afghan government control or influence.<sup>91</sup> The DoD’s Office of the Undersecretary of Defense for Policy (OUSD(P)) later said that the District Stability Assessment was “not indicative of progress toward security and stability in Afghanistan,” in part due to the subjectivity of information used to make the assessment.<sup>92</sup> Furthermore, a Lead IG analysis questioned the analytical foundation of the 80 percent goal.<sup>93</sup> This quarter, USFOR-A told the DoD OIG that Resolute Support stopped producing the district control assessment because it was no longer of operational use to General Miller.<sup>94</sup>

The ANDSF workstrand tracker measured Afghan security forces’ progress towards goals of the U.S.-Afghan Compact. The Compact is a list of more than 1,200 activities related to security, reconciliation, rule of law, and other areas of government performance. The tracker summarized these activities into a few dozen lines of efforts (“workstrands”) and measured Afghan government activity toward an undefined goal of becoming “sustainable.”<sup>95</sup> Resolute Support plans to replace the tracker with a new tool that is more “manageable,” and better aligned with Resolute Support assessment priorities.<sup>96</sup> The DoD, per Section 1211 of the FY 2019 National Defense Authorization Act, is exploring methods to better assess, monitor, and evaluate security cooperation programs in Afghanistan.<sup>97</sup>

The District Stability Assessment, the workstrand tracker, and other data included in this report, such as enemy-initiated attacks and civilian casualties, are far from perfect measures of what is actually happening in Afghanistan. These measures rely on information inputs that can be incorrect, inconsistent, or subjective. This is especially true with data that is originally gathered by the ANDSF.<sup>98</sup> Despite these weaknesses, these measures applied a consistent methodology over time and reveal important trends, such as two years of no change—a stalemate—in the District Stability Assessment and uneven progress across “workstrands” on the tracker.

*(continued on next page)*

## Shifting Measures of Progress *(continued from previous page)*

The reasons for discontinuing or classifying data about U.S. military operations in Afghanistan vary. Military leaders may choose to change quantitative measures or rely on more qualitative assessments of progress to address unreliability in their data, to execute new strategies that are not addressed by existing data, or simply because that is their decision-making style. Some of the data is classified or not releasable to the public because it was originally produced and classified by the Afghan government (such as ANDSF casualty data).

### SHIFT TOWARD QUALITATIVE MEASURES

Since Ambassador Khalilzad began talks with the Taliban in October 2018, U.S. officials have said that progress toward reconciliation is the most important metric of the conflict in Afghanistan. General Miller has said that military pressure on the Taliban is designed to support the ongoing peace talks.<sup>99</sup> U.S. military and diplomatic leaders said that Taliban participation in multiple rounds of talks since October 2018 and the initial “agreement in draft” are indications that the strategy is working.<sup>100</sup>

Progress toward reconciliation is an inherently non-linear and non-quantifiable metric, and the talks could break down at any time, particularly if the Afghan government does not join the talks. Since most U.S. intelligence about Taliban intentions is not shared with the public, it is unclear how U.S. military pressure on Taliban leaders factors into the Taliban’s decision to continue participation in the peace talks.

The DoD OUSD(P) told the DoD OIG that “the real measure of success will be a lagging one and qualitative: do the terms of a political settlement ensure our national interest in preventing terrorist attacks on the homeland?”<sup>101</sup>

Until a political settlement is reached, if at all, the American public and their representatives in Congress may have less information about how ongoing military and diplomatic activities are bringing the United States closer to that goal. The Lead IG agencies will continue to request and analyze available data the progress of the overseas contingency operation.

**General Austin Scott Miller, Resolute Support Mission commander, visits Bagram Airfield. (DoD photo)**





## Measures of Security

### INCIDENTS OF VIOLENCE

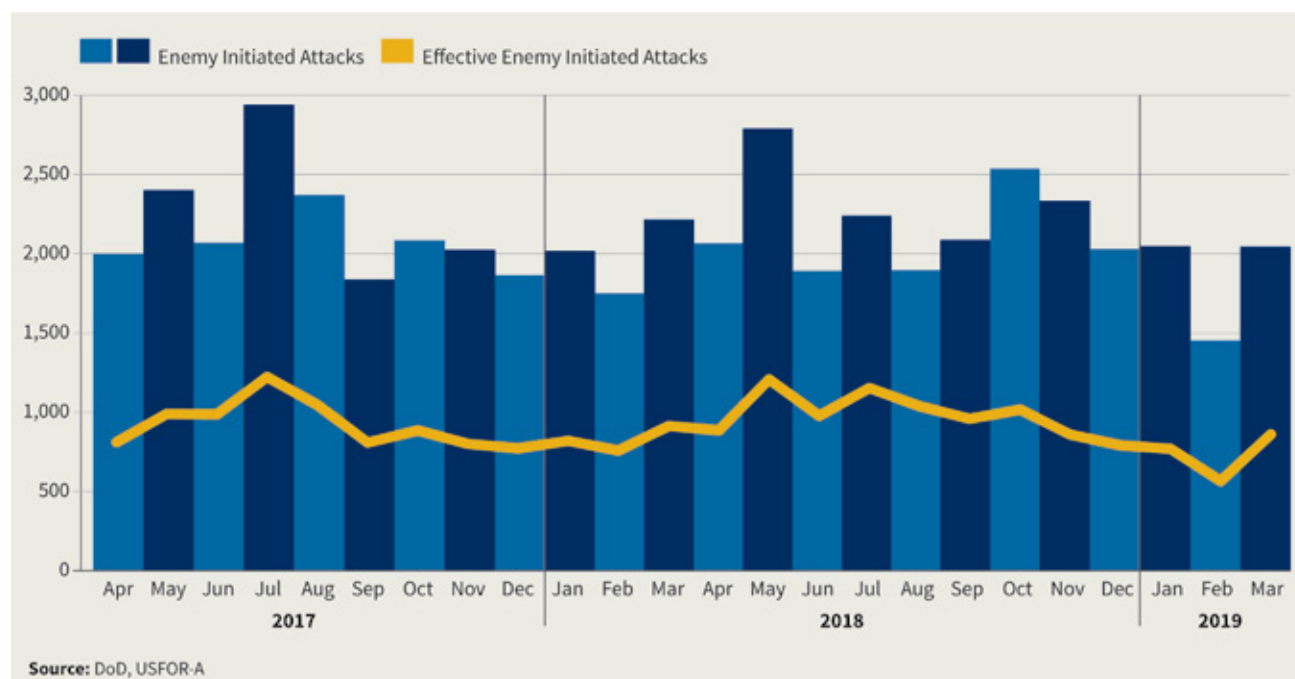
Measures of violence provide some insight into the intensity, type, and perpetrators of conflict. Resolute Support collects data on “enemy-initiated attacks” in Afghanistan, which it defines as attacks by the Taliban, ISIS-K, or other enemy groups. Resolute Support labels an enemy-initiated attack as “effective” if it results in a casualty (killed or wounded). Resolute Support reported 5,547 enemy-initiated attacks during the quarter, of which 2,202 (40 percent) were effective, as shown in Figure 3. The number of enemy-initiated attacks during the quarter was 20 percent fewer than last quarter and 7 percent fewer than the same period one year ago. The number of effective enemy-initiated attacks was 7 percent fewer than last quarter and 11 percent fewer than the same period last year.<sup>102</sup>

The majority of enemy-initiated attacks (84 percent) and effective enemy-initiated attacks (76 percent) were the result of direct fire. IEDs were the second most frequent type of enemy-initiated attack (7 percent), accounting for 14 percent of attacks that were labeled effective.<sup>103</sup>

The United Nations Assistance Mission in Afghanistan (UNAMA) collects and reports data on “security incidents” in Afghanistan. In contrast to the Resolute Support “enemy-initiated attacks,” the UNAMA reports of “security incidents” include violence initiated by Afghan and international forces (such as airstrikes), in addition to attacks by the Taliban,

Figure 3.

#### Enemy-Initiated Attacks, April 2017–March 2019



ISIS-K, and other violent organizations. UNAMA reported that during the period November 16, 2018 to February 7, 2019, it recorded 4,420 security incidents. This represents an 8 percent decrease from a similar period the previous year. As with prior quarters, armed clashes accounted for the majority of security incidents. UNAMA noted that suicide attacks decreased by 61 percent compared to one year ago. UNAMA suggested that this decrease may be a result of successful ANDSF operations in Kabul and Nangarhar province.<sup>104</sup>

## POPULATION AND DISTRICT CONTROL

Population and district control measure Taliban and Afghan control of territory and, importantly, how many Afghan citizens are affected by that control. Resolute Support reported that it ceased production of its District Stability Assessment in October 2018 because it “was of limited decision-making value” to General Miller.<sup>105</sup> Resolute Support has released this data to the public nearly every quarter since 2015.<sup>106</sup> The most recent Resolute Support District assessment in October 2018 found that 63 percent of Afghan citizens lived in areas under government control or influence.<sup>107</sup>

Control of Afghanistan’s districts—and the number of citizens who live in them—has been one of the most commonly cited measures of security in Afghanistan. Both the U.S. Government and independent analysts produce assessments of district control. These assessments use different methodologies and, as a result, produce conflicting assessments of which districts are under Taliban control, under Afghan government control, or contested.<sup>108</sup> For example, the Long War Journal’s July 2018 assessment of district control found that 48 percent of Afghans lived in areas under Afghan government control.<sup>109</sup> The U.S. intelligence community continues to produce their own district control assessments, one of which is provided in the classified appendix to this report.<sup>110</sup>

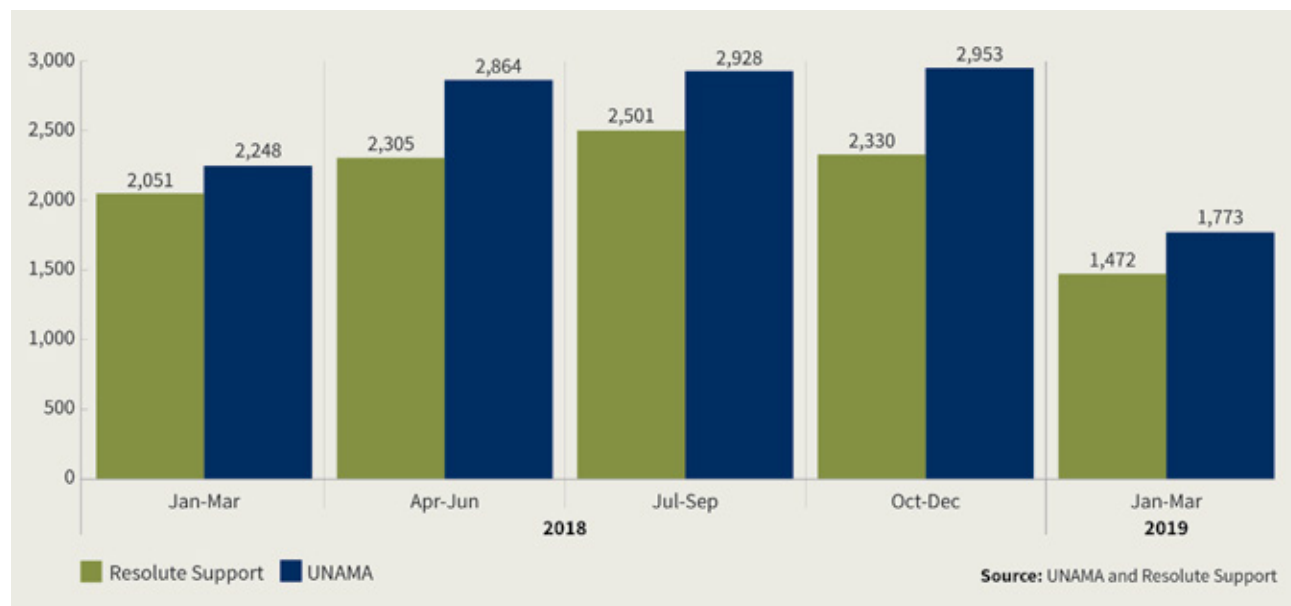
## AFGHAN CIVILIAN CASUALTIES

Resolute Support assesses reports of civilian casualties using ANDSF and coalition operational reports, aircraft video footage, records of U.S. and Afghan weapons releases, and other coalition and Afghan government-generated information.<sup>111</sup> Resolute Support reported that it verified 1,472 civilian casualties (372 killed, 1,100 wounded) during the quarter.<sup>112</sup> Most of these civilian casualties were the result of IED and direct fire attacks. The provinces with the greatest number of civilian casualties during the quarter were Kabul, Nangarhar, and Helmand.<sup>113</sup>

UNAMA reported that it had verified 1,773 civilian casualties (581 killed, 1,192 injured) during the quarter. This figure represents a 23 percent decrease from the same period in 2018, which UNAMA attributed, in large part, to a reduction in casualties caused by IEDs. Overall, IEDs and ground engagements remained the most frequent cause of civilian casualties during the quarter. UNAMA concluded that the Taliban was responsible for the largest share of civilian casualties (39 percent), followed by the ANDSF (17 percent), international military forces (13 percent), and ISIS-K (12 percent).<sup>114</sup> By comparison, UNAMA reported that during the same period in 2018, the Taliban was responsible for a much larger share of civilian casualties (50 percent), followed by ISIS-K (11 percent), ANDSF (11 percent), and international military forces (2 percent).<sup>115</sup>

**UNAMA reported that it had verified 1,773 civilian casualties (581 killed, 1,192 injured) during the quarter.**

Figure 4.

**Civilian Casualties by Quarter and Reporting Organization****AFGHAN SECURITY PERSONNEL CASUALTIES**

USFOR-A told the DoD OIG that the number of ANDSF casualties during the period December 2018 to February 2019 was approximately 31 percent higher than the same period one year ago. The number of casualties during defensive operations increased by 45 percent while the number of casualties during offensive operations increased by 21 percent. Almost half of the ANDSF casualties during this 3-month period were inflicted during checkpoint security operations.<sup>116</sup>

USFOR-A classified ANDSF casualty and attrition rates at the request of the Afghan government. However, Afghan political leaders occasionally release some information about ANDSF casualties to the media. In January 2019, President Ghani stated that 45,000 ANDSF members had been killed since he took office in 2014.<sup>117</sup> Full ANDSF casualty data are provided in the classified appendix to this report.

**U.S. AND COALITION FORCES CASUALTIES**

Four U.S. military personnel died because of combat injuries during the quarter. The DoD announced that a Soldier died of wounds sustained on January 13 in Badghis province; a Soldier died on January 22 as a result of small arms fire in Uruzgan province; and two Soldiers died as a result of wounds sustained in Kunduz province on March 22.<sup>118</sup> Resolute Support did not report any casualties among its non-U.S. partner forces during the quarter.

**Resolute Support Revising Measures of Ministerial Progress**

The Resolute Support train, advise, and assist mission in Afghanistan seeks to increase the capacity of the Afghan security ministries. Resolute Support advisors track Afghan

Ministries' progress using a mutually agreed program of milestones. These milestones are aligned with the U.S.-Afghanistan Compact, a reform program announced in August 2017 that includes hundreds of tasks.<sup>119</sup>

Resolute Support advisors summarized these tasks in a “workstrand tracker.”<sup>120</sup> Resolute Support reported that the U.S.-Afghan Compact remains “in full effect” and is a “useful tool to develop the [Afghan] security sector.”<sup>121</sup> Resolute Support plans to replace the tracker with a more “manageable” alternative.<sup>122</sup>

USFOR-A reported that the ANDSF is “progressing towards self-sustainability” though, without additional information about ANDSF capacity, it is difficult to specify what this means.<sup>123</sup> In general, USFOR-A said, the Afghan National Army (ANA) is progressing more quickly than the Afghan National Police (ANP), because it receives the preponderance of train, advise, and assist efforts.<sup>124</sup>

## 2nd SFAB Deploys to Afghanistan as a Leaner Force

The 2nd Security Force Assistance Brigade (SFAB) arrived in Afghanistan during the quarter as part of the Resolute Support mission to train, advise, and assist the Afghan security forces. The SFAB, established in 2018, is a brigade of experienced Soldiers with specialized security force assistance capabilities. The Department of the Army told the DoD OIG that the 2nd SFAB has 806 assigned Soldiers, of whom 419 deployed during the quarter. The remaining soldiers arrived by April 15, 2019.<sup>125</sup> The 2nd SFAB is scheduled to complete its mission in Afghanistan in fall 2019.<sup>126</sup>

The 2nd SFAB has three key differences when compared to its predecessor, the 1st SFAB, which departed from Afghanistan in fall 2018. First, USFOR-A reduced the 2nd SFAB to about 60 percent of its deployable strength.<sup>127</sup> The 2nd SFAB includes two infantry battalions, a cavalry squadron, an artillery battery, an engineer battalion, and support battalion. There are 648 trained advisors—54 advisor teams, each comprising 12 Soldiers—spread across the brigade.<sup>128</sup> The 2nd SFAB does not have its own force protection personnel (often referred to as “guardian angels”). Instead, the U.S. Army in theater supplies these forces, at a level determined by the combatant command.<sup>129</sup>

Second, the 2nd SFAB will focus on advising the ANDSF at the corps level, rather than the battalion level, although some advisors will be available to work with the lower-level ANDSF units. By comparison, the 1st SFAB provided persistent advising at the brigade and battalion levels. USFOR-A told the DoD OIG that this realignment occurred, in part, due to the SFAB's smaller size. In addition, the 2nd SFAB's support battalion will be available to advise ANDSF logistics units, such as the Central Supply Depot and the National Transportation Brigade, on a “point of need” basis.<sup>130</sup>

Third, while the 2nd SFAB deployed to all Train, Advise, and Assist Commands (TAACs) in Afghanistan, the ANA brigades that it advises may differ from the 1st SFAB deployment. The only location where 2nd SFAB personnel are not assigned is Task Force-Southwest, which covers Helmand and Nimroz provinces.<sup>131</sup>

**The 2nd Security Force Assistance Brigade (SFAB) arrived in Afghanistan during the quarter as part of the Resolute Support mission to train, advise, and assist the Afghan security forces.**



After the 1st SFAB departed from Afghanistan in fall 2018, USFOR-A continued advising operations “at a reduced scale,” using forces that were already in theater.<sup>132</sup> USFOR-A told the DoD OIG that these advisors provided periodic advising at the brigade and battalion levels, and had fewer key leader engagements.<sup>133</sup> Some non-SFAB advisors, however, remained assigned to specific ANA brigades on a persistent basis.<sup>134</sup> General Robert Abrams, Commander of U.S. Army Forces Command, said that the Army preferred to have a gap during the quieter winter season than having an immediate nine-month rotation that would have to change over during the 2019 summer fighting season.<sup>135</sup> Some members of the 1st SFAB supported the 2nd SFAB during their training and their transition period in-theater.<sup>136</sup>

The Department of the Army told the DoD OIG that it intends to establish a total of six SFABs by 2022.<sup>137</sup> In addition to its deployment in support of OFS, a smaller unit (139 personnel) from the 2nd SFAB will also advise Iraqi security forces as part of the Operation Inherent Resolve mission.<sup>138</sup> The Department of the Army allocated approximately \$9 million of OCO funds to support 1st SFAB transportation, maintenance, unit support, and some training. The 2nd SFAB has been obligated approximately \$8.8 million in OCO funds.<sup>139</sup>

### **Afghan Force Strength Remains Steady**

The total ANDSF force strength is an indicator of whether the ANA and ANP are able to recruit and retain personnel at levels that meet operational needs. USFOR-A reported that the ANA had 190,423 soldiers at the end of January 2019, and the ANP had 116,384 personnel at the end of December 2018.<sup>140</sup> This represents a slight decline from the 308,693 personnel reported as of the end of October 2018 and is approximately 12 percent lower than the maximum authorized force strength of 352,000.<sup>141</sup>

NSOCC-A reported that the Afghan Local Police (ALP) had approximately 28,000 personnel on hand and present for duty.<sup>142</sup> The ALP was created a decade ago as a bilateral initiative of the U.S. and Afghan governments. Therefore, it is not included as part of the 352,000 authorized ANDSF force strength that international donors have agreed to fund.<sup>143</sup>

### **Diversions from Training Undermine ANA**

Enrollment and graduation rates during the three ANA Basic Warrior Training courses that finished during the quarter increased compared to the previous quarter. Basic Warrior Training is the initial 10-12 week course that all ANA recruits must complete before going into the field. Combined Security Transition Command–Afghanistan (CSTC-A) reported that 2,953 soldiers completed their basic training during the quarter (approximately 70 percent of the total capacity of 4,200 students) of which the actual graduation rate was 99 percent.<sup>144</sup> By comparison, the enrollment rate for the four courses that finished last quarter was 53 percent, of which 86 percent graduated.<sup>145</sup>

Few graduates of basic training go on to complete advanced training for a specialized military role. Utilization rates (percentage of available seats that are filled) at the ANA’s 12 branch schools, where advanced training takes place, were below 50 percent for many specialties during the quarter, as shown in Table 3.<sup>146</sup> According to an Afghanistan Ministry of Defense (MoD) directive, all ANA graduates of basic warrior training should proceed immediately to advanced training for a specialized military role at one of the ANA’s

Table 3.

**Training Utilization Rates of ANA Branch Schools**

| ANA Branch School               |                                | Utilization Rate |
|---------------------------------|--------------------------------|------------------|
| Combat Arms Schools             | Infantry                       | 95%              |
|                                 | Army                           | 26%              |
|                                 | Artillery                      | 30%              |
| Combat Support Schools          | Engineer                       | 67%              |
|                                 | Signals                        | 50%              |
|                                 | Military Police                | 25%              |
| Combat Service Support Schools  | Logistics                      | 27%              |
|                                 | Finance                        | 25%              |
|                                 | Human Resources                | 19%              |
| General Services Branch Schools | Religious and Cultural Affairs | 79%              |
|                                 | Public Affairs                 | 80%              |
|                                 | Legal                          | 45%              |

Source: USFOR-A

12 branch schools. However, the MoD Chief of General Staff issued contradictory guidance in November 2017 that all basic training graduates be immediately assigned to their units, which then decide whether or not the soldier should attend advanced training.<sup>147</sup>

Combined Security Transition Command–Afghanistan (CSTC-A) told the DoD OIG that there are many reasons for low utilization rates at the branch schools. One reason is that corps commanders, facing personnel shortfalls request immediate assignment of new soldiers to their units.<sup>148</sup> USFOR-A designated approximately \$12.8 million to support 10 ANA branch schools in FY 2019.<sup>149</sup>

CSTC-A said that these training deficiencies “result in under-trained soldiers who are not trained in necessary military occupational specialty skills essential to combat units. This in turn compounds units’ inability to sustain continuous operations and achieve mission success.”<sup>150</sup>

### Afghan Special Forces Expand Training Program

The DoD stated that the MoD is generally on pace to meet the Afghan government’s goal of doubling the Afghan Special Security Forces (ASSF) to more than 33,000 personnel by 2020.<sup>151</sup> To keep pace with growing training requirements, the ANA Special Operations Command School of Excellence, which provides all training for ASSF personnel, added two new courses and reinstated two others.<sup>152</sup> One element of the expanded training program is the Cobra Strike Maneuver Course, which includes dismounted infantry collective training, vehicle commander training, additional leadership training, and other skills.<sup>153</sup>

Resolute Support noted weaknesses in the maintenance and logistical support provided to ASSF units. This has been exacerbated by persistent deployment of ASSF units for long periods without returning for refit and resupply. Because of misuse and poor support, many ASSF units operate with broken or damaged equipment, and poor readiness overall.<sup>154</sup> Further information about ASSF training, force size, and readiness is provided in the classified appendix to this report.

### Territorial Force Growth Nears End of First Phase

During the quarter, the ANA continued to recruit and train soldiers to serve in the ANA Territorial Force (ANA-TF), which are locally-recruited forces that seek to “hold” territory while conventional ANA units focus on tactical offensive operations. During the current phase of ANA-TF growth, scheduled to finish in May 2019, the Afghan government plans to establish 55 ANA-TF companies.<sup>155</sup> The Afghan government plans to establish an additional 50 ANA-TF companies in second phase. By 2020, it intends to have 12,705 ANA-TF soldiers, or 105 ANA-TF companies.<sup>156</sup>

In December 2018, USFOR-A reported that there were 16 fully-trained ANA-TF companies, and an additional 22 companies in training.<sup>157</sup> This quarter, USFOR-A reported that 14 ANA-TF companies are currently in training and 6 more are planned to enter training, but the number of operational companies was classified.<sup>158</sup>

Since the ANA-TF was first announced in 2017, the DoD OIG has asked USFOR-A how the new Territorial Force differs from the ALP, the 28,000-strong force of locally-recruited units that provide security in Afghanistan’s smaller villages and towns.<sup>159</sup> Independent researchers have reported that since it was established in 2010, the ALP has provided security in some areas, but exacerbated conflict in other areas, because the ALP “prey upon the people they

Table 4.

#### Comparison of the ALP and ANA-TF

| Afghan Local Police                                                                                        | ANA Territorial Force                                                                                                    |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Administered and resourced by the Ministry of Interior Affairs.                                            | Administered and resourced by the Ministry of Defense.                                                                   |
| Soldiers are locally recruited, serve in home district.                                                    | Soldiers are locally recruited, serve in home district.                                                                  |
| Flexible entrance and training requirements.                                                               | Entrance requirements, vetting, and training same as ANA.                                                                |
| Provincial/district police chiefs and local elders provide accountability.                                 | Integrated into higher-level leadership, including the provincial government and a national inter-ministerial committee. |
| Accountability and support varied based on the personalities of the provincial and district police chiefs. | Assigned regular ANA leadership who are not from the district to provide better accountability.                          |
| Deployed at the direction of local leaders.                                                                | Deployed at the direction of the local ANA battalion commander.                                                          |

Source: USFOR-A

are supposed to guard.”<sup>160</sup> In addition, ALP units were often co-opted by local powerbrokers as a means for patronage, discrimination, and to settle personal disputes.<sup>161</sup>

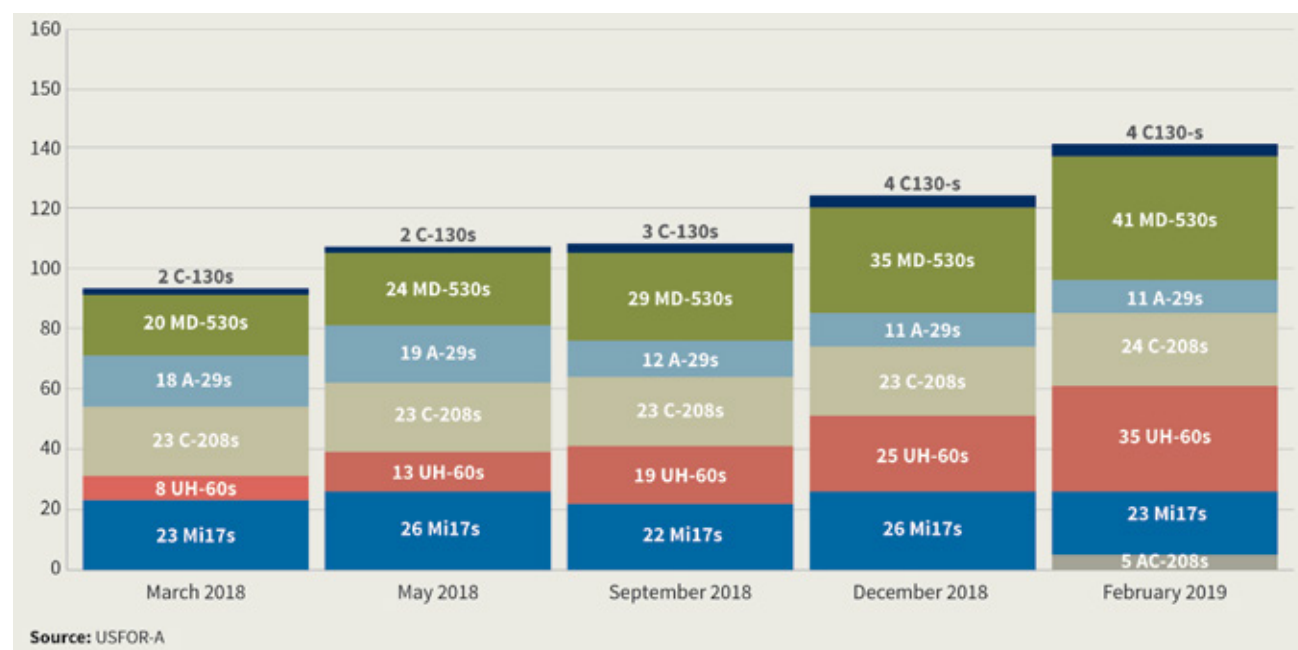
USFOR-A told the DoD OIG that President Ghani established the ANA-TF to move away from the use of private militias and similar groups to address local security challenges.<sup>162</sup> As shown in Table 4, the administration, resourcing, recruiting, training, and deployment of the ANA-TF are all executed by the MoD, which USFOR-A said should provide the ANDSF greater control and accountability of the new force and limit the role of corrupt local actors.<sup>163</sup> While the structure of the ANA-TF may provide the MoD more control over the local forces, it remains unclear if increased MoD oversight will prevent regional and company-level staff from coming under the influence by local powerbrokers. In addition, the ANA-TF has had recruiting challenges, discussed in the Lead IG quarterly report for the fourth quarter of FY 2018, which were caused, in part, by local powerbrokers’ reluctance to participate in the ANA-TF initiative.<sup>164</sup>

## U.S. Delivers 19 Aircraft to the Afghan Air Force

The Afghan Air Force fleet continued to grow, in accordance with the AAF Modernization Plan.<sup>165</sup> Train Advise and Assist Command-Air (TAAC-Air) reported that the United States delivered 8 MD-530 helicopters, 6 UH-60 Black Hawk helicopters, and the first 5 AC-208 light attack aircraft to the AAF in January and February 2019.<sup>166</sup> The AC-208 is a variant of the C-208 transport aircraft that is reconfigured for attack missions and can be flown by C-208 pilots (with some additional training).<sup>167</sup>

Figure 5.

### AAF Useable Fleet, March 2018-February 2019







**An Afghan pilot conducts training in a C-208 over Kabul as part of the TAAC-Air mission. (U.S. Air Force photo)**

With the new aircraft that arrived during the quarter, the AAF had 170 aircraft as of February 2019, compared to 148 in December 2018. Of the 170 aircraft in the AAF inventory, 143 were “useable,” which means they were either mission capable or undergoing maintenance.<sup>168</sup> (See Figure 5) The 27 AAF aircraft that were not useable were undergoing depot/overhaul maintenance or were damaged beyond repair in accidents. Two MD-530 helicopters were declared total losses due to accidents this quarter.<sup>169</sup>

### **Pilot Training Moves Outside United States to Prevent Desertions**

In late 2018, the DoD decided to stop sending Afghan UH-60 Black Hawk and AC-208 pilots to training in the United States. AC-208 students returned to finish their training in Afghanistan. UH-60 students currently in U.S.-based training and other AAF pilots enrolled in English language courses at the Defense Language Institute will remain in the United States until they complete their courses.<sup>170</sup> Training of A-29 pilots will continue at Moody Air Force Base in Georgia until the end of 2019 and then transition to Afghanistan.<sup>171</sup>

This shift is designed to address high rates of Afghan pilot candidates who have gone absent without official leave during their training in the United States.<sup>172</sup> For example, TAAC-Air reported that 40 percent of AC-208 pilot candidates deserted during U.S.-based training. Initial training for UH-60 pilots will now take place in the Czech Republic, Slovakia, and the United Arab Emirates, while training of AC-208 pilots will take place in Afghanistan.<sup>173</sup>

TAAC-Air also reported that, in addition to shifting initial UH-60 pilot training to a third-country location, it also realigned course timing and size to maximize the throughput of pilots through the training program. Initial training will take place in the third country, while advanced training will take place in Kandahar, Afghanistan. In addition, class sizes will be smaller, and classes will be more frequent under the new training program. TAAC-Air said that these adjustments are designed to minimize the delay time for pilots between training courses in their training program.<sup>174</sup>

## New Center to Begin Training Aircraft Maintenance Personnel

The AAF and the Special Mission Wing (SMW) rely on contracted logistic support to provide most maintenance on its growing fleet. Afghan aircraft maintenance personnel perform a greater share of maintenance on the aircraft that have been in the fleet for the longest period of time, particularly the Russian-made Mi-17, which is being phased out of the fleet.<sup>175</sup> Resolute Support aviation advisers are seeking to increase Afghan maintenance capacity so that Afghans can perform as much as 80 percent of maintenance, with contractors continuing to perform the most complex tasks.<sup>176</sup> However, as shown in Figure 5 the share of maintenance tasks performed by Afghan mechanics has not changed significantly over the past year.<sup>177</sup> Some variation in the percentage of maintenance tasks performed by Afghans can be attributed to the changing composition and complexity of AAF maintenance requirements from month to month.

This quarter, the DoD made final preparations to implement the AAF Aviation Maintenance Development Center concept under which aviation maintenance personnel will be trained to work on all aircraft in the AAF and SMW fleets. The DoD approved a contract for initial training on basic (“Level 3”) maintenance tasks at commercial aviation schools in Slovakia and the United Arab Emirates. Graduates of these courses will return to Afghanistan for follow-on training. The DoD told the DoD OIG that eventually, nearly all maintenance training will be performed in Afghanistan.<sup>178</sup> The DoD reported that it takes between 5 and 7 years to train a fully qualified (“Level 1”) aircraft mechanic.<sup>179</sup>

Once the training centers begin operations in July 2019, they will have capacity to train up to 600 maintenance personnel per year. The DoD told the DoD OIG that almost 400 Afghans maintenance personnel are currently trained to some level of capability. Of the 1,538 personnel are assigned to aviation maintenance positions in the Afghanistan Personnel and Pay System, approximately 1,100 are uncertified “Level 0” mechanics who require training and certification, or have been entered into APPS for accountability and will be moved according to the job they actually do in the future.<sup>180</sup>

Table 5.

### Percent of AAF Maintenance Performed by Afghans

|             | Airframe | April 2018 | September 2018 | December 2018 | March 2019 |
|-------------|----------|------------|----------------|---------------|------------|
| Rotary Wing | Mi-17    | 80%        | 90%            | 80%           | 85%        |
|             | MD-530   | 35%        | 30%            | 20%           | 20%        |
|             | UH-60A   | 0%         | 0%             | 0%            | 0%         |
| Fixed Wing  | C-130    | 0%         | 0%             | 0%            | 0%         |
|             | C-208    | 60%        | 50%            | 40%           | 40%        |
|             | A-29     | 40%        | 35%            | 30%           | 30%        |

Source: USFOR-A

Table 6.

**ANA and ANP Ground Vehicle Maintenance Workshare Split, as of April 2019**

| Afghan National Army |                         |              |     |               |     |            |     |
|----------------------|-------------------------|--------------|-----|---------------|-----|------------|-----|
|                      |                         | January 2019 |     | February 2019 |     | March 2019 |     |
| Maintenance Facility | Afghan                  | 779          | 50% | 635           | 48% | 575        | 42% |
|                      | Contractor              | 790          | 50% | 686           | 52% | 778        | 58% |
| Off-Site             | Contractor Contact Team | 1,589        |     | 1,321         |     | 1,617      |     |

| Afghan National Police |                         |              |     |               |     |            |     |
|------------------------|-------------------------|--------------|-----|---------------|-----|------------|-----|
|                        |                         | January 2019 |     | February 2019 |     | March 2019 |     |
| Maintenance Facility   | Afghan                  | 430          | 17% | 430           | 19% | 457        | 19% |
|                        | Contractor              | 2,031        | 83% | 1,832         | 81% | 1,941      | 81% |
| Off-Site               | Contractor Contact Team | 2,461        |     | 2,262         |     | 2,398      |     |

Note: Number of closed work orders shown. Source: CSTC-A

### Ground Vehicle Maintenance Shares Meet DoD Goals

Under the National Maintenance Strategy–Ground Vehicle Support contract, a DoD contractor provides maintenance services and training to ANDSF ground vehicle and maintenance technicians. Over the five years of the strategy, the contractors are expected to gradually transfer 90 to 100 percent of all maintenance tasks to Afghan mechanics. The target share of Afghan-performed maintenance in the current year (option year 1) of the contract is 55 percent for the ANA and 10 percent for the ANP.<sup>181</sup> This quarter, the ANA approached this target, and the ANP exceeded this target, as shown in Table 6.<sup>182</sup>

However, these National Maintenance Strategy workshare goals address only a portion of ANDSF ground vehicle maintenance tasks. The strategy only covers maintenance tasks at maintenance facilities and does not include the additional maintenance tasks performed off-site by contractor “contact teams.”<sup>183</sup> For example, a contact team may be responsible for the repair of a disabled vehicle that cannot be transported to the maintenance facility. As shown in Table 6, the number of contractor “contact team” work orders is often double the number of contractor tasks performed at the maintenance centers.

### CSTC-A Seeks Efficiencies and Savings

CSTC-A reported on its ongoing efforts to identify efficiencies and savings in operations, programs, and contracts related to its train, advise, and assist mission in Afghanistan. CSTC-A told the DoD OIG that these efforts focus on five key areas: 1) Generating ANDSF Combat Power; 2) Train, Advise, and Assist Optimization; 3) Future Force; 4) Stewardship/Accountability; and 5) Logistics reform.<sup>184</sup>

A key component of this effort is CSTC-A's review of its \$4.3 billion contract portfolio. CSTC-A reported that the CSTC-A commanding general and deputy commanding general held more than 40 contract management review sessions that focused on aligning contract requirements with current mission needs, correcting identified shortcomings in performance metrics, and on-site contract oversight. Through this process, CSTC-A said it identified more than \$170 million in potential savings and cost avoidance.<sup>185</sup>

CSTC-A also reported that it had identified ways to reduce costs associated with the delivery of new ground vehicles to the ANDSF. CSTC-A established a second vehicle title transfer waypoint in Kandahar that will provide distribution for the southern and western parts of the country. Previously, vehicles were delivered to Afghanistan solely through a waypoint in Kabul. CSTC-A said that by creating a point of entry for vehicles that is closer to their intended destination, the waypoint is projected to save more than \$7 million in transportation costs, eliminate approximately 60 days of transport, and reduce risk of damage to the vehicle en route.<sup>186</sup>

The efficiency effort also involves a change to how CSTC-A allocates fuel for the ANA. Theft of U.S.-funded fuel is a persistent problem in the ANDSF.<sup>187</sup> CSTC-A told the DoD OIG that it updated the model it uses to determine fuel allocations for the ANA using per-capita fuel usage rates, based on ANDSF personnel enrollment in the Afghan Personnel and Pay System and that this change will reduce the amount of fuel distributed to the ANA by approximately 24 percent. CSTC-A will also apply fuel reduction penalties when the MoD and Ministry of Interior Affairs (MoI) have inaccurate readiness metrics or fail to conduct periodic inventories of 10 percent of their commodities, including fuel.<sup>188</sup>

## GOVERNANCE AND CIVIL SOCIETY

### Presidential Election Rescheduled for September 2019

In March, Afghanistan's Independent Election Commission (IEC) postponed the presidential election from July 20, to September 28, 2019. The IEC said that the delay was necessary to give the commission more time to organize the ballot and address identified problems from the October 2018 parliamentary elections. This is the second time that the presidential election has been delayed. In December 2018, the IEC moved the date of the election from April to July 2019.<sup>189</sup>

During the quarter, the Afghan government and the international community took steps to attempt to address the many problems that occurred during the parliamentary elections in October 2018. In particular, many observers faulted the IEC for poorly executing the election, including problems with the development of voter lists, use of biometric identification machines, and coordinating with the ANDSF to ensure security.<sup>190</sup> The full results of the election still had not been finalized or released as of the end of the quarter.<sup>191</sup>

In February, President Ghani dismissed all 12 IEC commissioners and members of the Electoral Complaints Commission.<sup>192</sup> That month, the Afghan Attorney General's office prosecuted 313 people accused of elections-related violations and was investigating all of members of the IEC and the Electoral Complaints Commission in charge of the 2018 election.<sup>193</sup> By March 1, the government reconstituted the electoral commissions with new

**In March, Afghanistan's Independent Election Commission (IEC) postponed the presidential election from July 20, to September 28, 2019.**





**Men in Kabul line up to vote in Afghanistan's parliamentary elections on October 20, 2018. (Stars and Stripes photo)**

members. The DoS told the DoS OIG that the new commissioners are focused on finalizing the results of the October 2018 election and planning for the September 2019 presidential election.<sup>194</sup>

Also in February, President Ghani approved amendments to the electoral law, including a new system to appoint members of the IEC and the Electoral Complaints Commission, new regulations for the use of technology in elections, and amended vetting requirements for district- and village-level candidates.<sup>195</sup> While these amendments address some of the concerns from the October parliamentary elections, they do not provide certainty that the new IEC members will be more capable than their predecessors in organizing the 8 million-person voter roster or ensuring security of the elections.

Additional information about the presidential elections is provided in the classified appendix to this report.

### **U.S. Support for Afghan Elections to Incorporate Lessons Learned**

U.S. and international organizations are also supporting the Afghan government and the IEC in preparing for the presidential elections. The DoS reported to the DoS OIG that it provides funding to the UN Electoral Support Project, which is reviewing the previous election and tailoring its assistance to help the Afghan election authorities overcome identified deficiencies in the elections process.<sup>196</sup>

USAID reported to the USAID OIG that the agency would support the presidential elections through funding of international initiatives, including the UN Electoral Support Project.<sup>197</sup> USAID will also continue to provide financial support to its Strengthening Civic Engagement in Elections initiative, which supports civil society organizations that monitor

Afghan elections.<sup>198</sup> USAID reported that it fielded 6,500 domestic observers for the October 2018 parliamentary elections through this program.<sup>199</sup>

USFOR-A told the DoD OIG that it is using lessons learned from its review of the October 2018 elections as it supports the ANDSF in its security planning for the presidential elections. In particular, USFOR-A is advising the ANDSF as it undertakes joint planning with the IEC for election-related security operations. USFOR-A reported that the ANDSF is not making significant changes to its security plans, but will seek to improve its operations in line with the lessons learned from the October elections.<sup>200</sup>

### DoS Declines to Certify Afghan Government's Counter-Corruption Efforts

In January 2019, the DoS declined to certify to the U.S. Congress that the Afghan government was pursuing an effective counter-corruption agenda.<sup>201</sup> The Consolidated Appropriations Act of 2018 requires the Secretary of State to certify that the government of Afghanistan is meeting certain good-governance conditions prior to obligation of Economic Support Fund and International Narcotics Control and Law Enforcement funding in Afghanistan.<sup>202</sup> Among the conditions are the requirement that the Afghan government is “effectively implementing a whole-of government, anti-corruption strategy that has been endorsed by the High Council on Rule of Law and Anti-Corruption...and is prosecuting individuals alleged to be involved in corrupt or illegal activities in Afghanistan.”<sup>203</sup>

In a memorandum describing its decision not to grant the certification, the DoS stated that although the Afghan government had taken some steps to combat corruption, it was not effectively implementing a whole-of-government anti-corruption strategy, nor was it doing enough to prosecute corrupt individuals.<sup>204</sup> The memorandum cited several reasons for the decision including: President Ghani's dismissal of the acting director of the Major Crimes Task Force; the failure of the government to execute outstanding anti-corruption warrants; and President Ghani's appointment of former Herat Governor Ahmad Yousuf Nuristani to the upper house of Parliament, shielding Nuristani from arrest on corruption charges.<sup>205</sup> Although the DoS declined to certify Afghanistan's counter-corruption efforts, it will, via a waiver to the legal certification requirement, disburse the related funding to the Afghan government.<sup>206</sup>

The DoS reported to the DoS OIG that there was limited improvement at the Anti-Corruption Justice Center (ACJC), Afghanistan's anti-corruption court. The DoS stated that this quarter was the court's most productive to date, with seven cases tried. Since the court's inception, the ACJC has secured 158 convictions against defendants including 8 deputy ministers and 15 general officers.<sup>207</sup> In January 2019, the ACJC convicted former Deputy Minister of Finance Abdul Razaq Wahidi and seven other defendants of misuse of authority for actions committed during Wahidi's tenure at the Ministry of Finance. The ACJC acquitted one defendant and sentenced Wahidi to three years and the remaining defendants to between one-and-a-half to four-and-a-half years in prison.<sup>208</sup>

However, the DoS and DoD advisors who advise the Afghan government continue to report significant weaknesses in the Afghan government's counter-corruption initiatives. CSTC-A rule of law advisors reported a “lack of political will to investigate and prosecute high-level corruption cases.”<sup>209</sup> They said that warrant execution remains a problem across all Afghan

**Although the Afghan government had taken some steps to combat corruption, it was not effectively implementing a whole-of-government anti-corruption strategy, nor was it doing enough to prosecute corrupt individuals.**

government agencies.<sup>210</sup> Defendants sentenced by the ACJC have frequently evaded their punishment, and the Afghan government has often declined to enforce ACJC sentences. The DoS said it did not know how many of the ACJC sentences were enforced by the Afghan government but noted that all 109 individuals registered in the ACJC case management system as convicted and sentenced to prison terms had been subsequently reported incarcerated by Afghan authorities.<sup>211</sup>

## HUMANITARIAN ASSISTANCE AND DEVELOPMENT

### Planning Underway for Post-Settlement Assistance

Following the November 2018 Geneva Conference on Afghanistan, international donors began two parallel efforts to plan assistance to address the economic, social, and governance requirements for a post-conflict Afghanistan.<sup>212</sup> A World Bank-led effort will develop proposals to support “inclusive growth and prosperity while helping to consolidate and sustain a potential peace settlement.”<sup>213</sup> In addition, the United Kingdom’s Department for International Development and the World Bank are co-leading an effort to address “wider issues” in Afghanistan beyond economic growth. The initiative will include input from experts on human rights, governance, anti-corruption, institutional reform, justice, and security sector reform.<sup>214</sup> USAID told the USAID OIG that these proposals are still in draft form, but may be finalized in the third quarter of FY 2019.<sup>215</sup>

USAID also highlighted to the USAID OIG one ongoing program that could form the basis for future peace and reconciliation efforts: the Citizen’s Charter, an inter-ministerial effort that is funded through the Afghanistan Reconstruction Trust Fund (ARTF). USAID told the USAID OIG that the program is designed to make service delivery more effective and community-based. The objective of the program is to contribute to poverty reduction and deepen the relationship between citizens and the state through improving the delivery of core infrastructure and social services.<sup>216</sup>

### USAID Reports Improved ARTF Oversight

The Afghanistan Reconstruction Trust Fund (ARTF) is the largest recipient of USAID funding in Afghanistan, accounting for 42 percent of all USAID/Afghanistan assistance programming.<sup>217</sup> A 2017 USAID OIG audit of USAID funding through the ARTF found that USAID did not have policies and procedures to verify that ad hoc payments to the fund were used for their intended purpose.<sup>218</sup> This quarter, the USAID OIG asked USAID what measures it has taken to address recommendations in the audit. USAID reported working with the World Bank and ARTF donors to ensure that ARTF implements activities in a more effective and accountable manner.<sup>219</sup> In particular, USAID now tracks ARTF projects’ performance through participation in technical meetings and review of ARTF project design documents. USAID said it now informs Mission staff about evaluation rights in the USAID-World Bank ARTF agreement and coordinates with World Bank staff to improve the implementation of ARTF activities.<sup>220</sup>

## USAID Country Development and Cooperation Strategy Focuses on Private Sector and Exports

In September 2018, USAID released its first Country Development and Cooperation Strategy (CDCS) for Afghanistan. The CDCS is USAID's overarching strategy for programming to support Afghanistan's path to becoming more inclusive, economically viable, and self-reliant.<sup>221</sup> USAID's previous strategy in Afghanistan, the USAID/Afghanistan Plan for Transition 2015-2018, focused on Afghan-led sustainable development and expanding sustainable agriculture-led economic growth. The CDCS for Afghanistan emphasizes private sector and export-led economic growth.<sup>222</sup> USAID has 34 programs, totaling approximately \$1.277 billion, which support this CDCS objective, including programs that emphasize trade shows, a carpet export center, agricultural development and marketing, and livestock development.<sup>223</sup>

USAID told the USAID OIG that its assistance to Afghan firms in fiscal year 2018 resulted in approximately \$278 million in export deals. USAID assistance to Afghan firms during the quarter resulted in more than \$23 million in export deals.<sup>224</sup> In addition, USAID reported that Afghan exports by air (excluding exports by ground) increased from 267 tons in January 2018 to 1,028 tons in November 2018.<sup>225</sup>

On balance, USAID's export promotion efforts have been insufficient in improving Afghanistan's trade deficit. The International Monetary Fund reported that exports—by both ground and air—totaled only \$891 million in 2018 compared to \$7.4 billion in imports.<sup>226</sup> The World Bank reported that trade deficit increased to 35.9 percent of GDP in 2018; the trade deficit was almost entirely financed by international assistance.<sup>227</sup> According to World Bank data, Afghanistan's projected economic growth of 3 percent for 2019 does not match Afghanistan's population growth, especially among youth who are in need of employment.<sup>228</sup>

Afghan exporters faced an additional hurdle during the quarter when Pakistan closed its airspace on February 27, 2019, following escalating tensions with India, causing Afghanistan and India to seek other routes for the export and import of products. As a result, trade transaction costs increased, affecting the economies of both countries. Pakistan reopened its airspace for most flights on March 27, 2019.<sup>229</sup>

## UN Predicts Decline in IDPs and Returnees in 2019

The number of Afghans who were newly displaced by conflict in Afghanistan during the quarter declined compared to the previous quarter and compared to the same period the previous year, as shown in Figure 6. Approximately 62,000 people were newly displaced in Afghanistan during the quarter, in addition to the 668,000 people who were displaced in 2018.<sup>230</sup> The UN Office for the Coordination of Humanitarian Affairs (OCHA) projected that these figures will decline to approximately 500,000 new IDPs by the end of 2019, a 25 percent reduction from last year's levels.<sup>231</sup>

**Approximately 62,000 people were newly displaced in Afghanistan during the quarter, in addition to the 668,000 people who were displaced in 2018.**

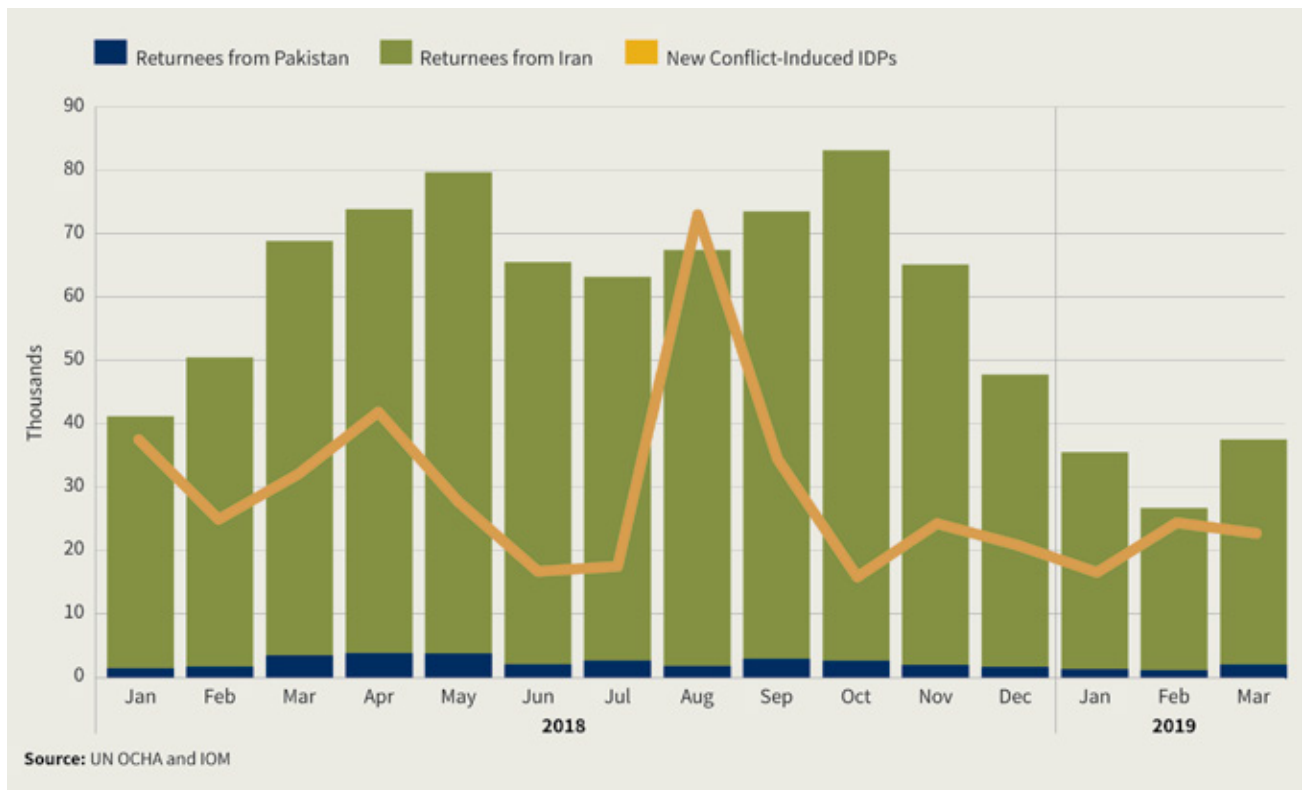


Afghans continued to return from Iran and Pakistan in the first three months of 2019, but their numbers are declining compared to the previous year. Approximately 800,000 people returned to Afghanistan in 2018 from nearby countries, primarily Iran, where devaluation of the Iranian currency led to a shortage of employment opportunities for Afghans.<sup>232</sup> During the quarter, 96,000 Afghans returned from Iran, compared to more than 150,000 during the same quarter one year ago. OCHA projects that the decline in returnees from Afghanistan will continue, estimating that the number of returnees from Iran will drop by more than 200,000 people in 2019.<sup>233</sup> In contrast, the number of returnees from Pakistan is expected to rise, but by only 14,000 people.<sup>234</sup>

As the numbers of IDPs and returnees declined during the quarter, OCHA projected that humanitarian needs in Afghanistan will increase in 2019. OCHA projected that that 6.3 million Afghans will require humanitarian assistance in 2019, nearly double the number from 2018. Of these people, 3.6 million are projected to suffer emergency levels of food insecurity, up from 1.9 million reported in the previous year.<sup>235</sup> As of April 7, 2019, the Humanitarian Response Plan for Afghanistan was 12 percent funded (\$71.5 million out of \$611.8 million requested).<sup>236</sup>

Figure 6.

#### Returnees and Conflict-induced IDPs, January 2018–March 2019



## Afghans at Risk Due to Flooding

In 2018, more than 2 million Afghans required food assistance due to drought.<sup>237</sup> This quarter, the greatest weather risk was heavy rain, flash floods, and landslides, propelled by an El Niño weather pattern. OCHA reported that flash floods affected more than 163,000 people in six provinces during the quarter (Faryab, Balkh, Jowzjan, Sar-e Pul, Herat, and Badghis), requiring the distribution of relief assistance.<sup>238</sup> OCHA noted at the end of the quarter that flash flooding was becoming a major concern in Farah and Kandahar provinces.<sup>239</sup> The floods have destroyed homes, schools, mosques and government buildings.<sup>240</sup>

USAID noted that the flooding poses a particular risk for the majority of the population with livelihoods based on small-scale agriculture and animal husbandry.<sup>241</sup> OCHA reported that the flooding has destroyed agricultural land and damaged water delivery systems.<sup>242</sup> The changing weather patterns may result in distress selling of livestock, high mortality among animals, and low agricultural productivity.<sup>243</sup>

## Humanitarian Response Blocked by Insecurity, Weather

Security conditions continue to be the primary barrier to humanitarian response efforts. USAID reported to the USAID OIG that the increased presence of non-state armed groups on major routes, including highways between major Afghan cities, continued to disrupt the movement of assistance, and that illegal taxation demands by such groups continued to increase.<sup>244</sup> USAID also reported that snowfall and poor road infrastructure also made delivery of humanitarian assistance difficult but was mitigated by the pre-positioning of food commodities and non-food items.<sup>245</sup>

## SUPPORT TO MISSION

### OCO Funds Increase but Level OFS Funding in FY 2020 Request

In March, the DoD Comptroller released the President's DoD FY 2020 budget request, which requests a total of \$718.3 billion for the DoD, including \$544.5 billion in base funding and \$173.8 billion in Overseas Contingency Operation (OCO) funding.<sup>246</sup>

While the overall Defense budget request increased by \$33.3 billion compared to the appropriation enacted in FY 2019, the OCO budget nearly tripled, as shown in Figure 7. The budget request stated that the large increase in the OCO budget is because DoD base funding, which is capped by the Budget Control Act of 2011, is "insufficient to execute the National Defense Strategy."<sup>247</sup> Therefore, all requirements in excess of this statutory cap were shifted to the OCO budget, which is exempt from the caps set by the Budget Control Act. The FY 2020 OCO request also includes \$9.2 billion unrelated to ongoing operations "for unspecified military construction to build border barriers, backfill funding reallocated [from military construction] in FY 2019 to build border barriers, and rebuild facilities damaged by Hurricanes Florence and Michael."<sup>248</sup>

Table 7.

**Changes in FY 2020 ASFF Request  
(in billions/rounded)**

|              | FY 2019<br>Appropriated | FY 2020<br>Request |
|--------------|-------------------------|--------------------|
| <b>ANA</b>   | \$1.764                 | \$1.590            |
| <b>ANP</b>   | \$0.726                 | \$0.660            |
| <b>AAF</b>   | \$1.727                 | \$1.825            |
| <b>ASSF</b>  | \$0.702                 | \$0.728            |
| <b>TOTAL</b> | <b>\$4.920</b>          | <b>\$4.804</b>     |

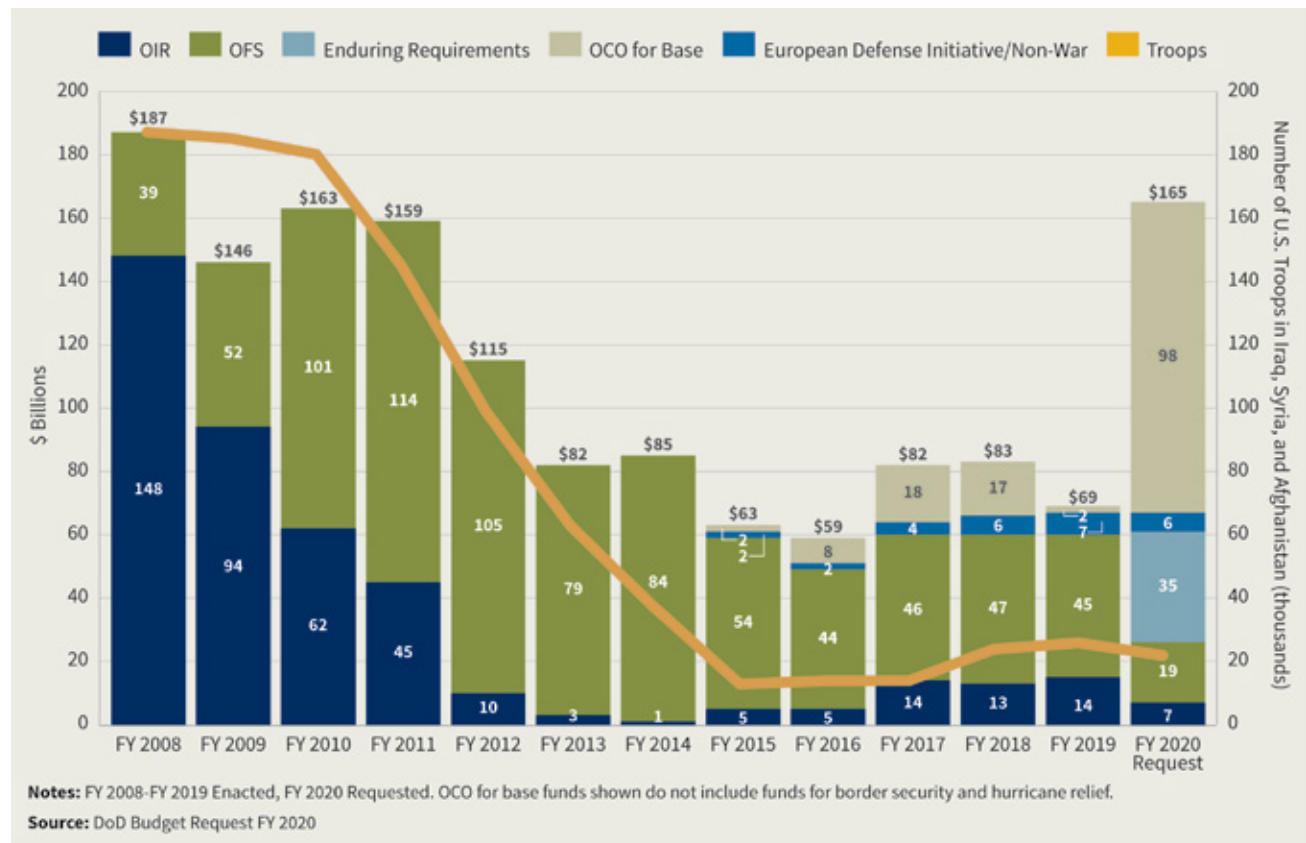
Source: DoD Comptroller

The OFS request of \$18.6 billion represents a slight increase from the \$18.5 billion enacted in FY 2019.<sup>249</sup> This includes \$4.8 billion for the Afghanistan Security Forces Fund (ASFF), the primary funding stream that supports the ANDSF. This is a slight decrease from the \$4.9 billion enacted for the ASFF in FY 2019, as detailed in Table 7. This funding covers the full range of ANDSF requirements, including salaries, equipment, weapons, ammunition, vehicles, training, facilities, food, and fuel. The budget assumes that the ANDSF will receive additional support of \$273 million from the UN Law and Order Trust Fund for Afghanistan, \$332 million from the NATO ANA Trust Fund, and \$498 million from the Afghan government.<sup>250</sup>

The FY 2020 budget request reflects an important change in how the DoD accounts for OFS appropriations and expenditures. In previous years, the DoD Comptroller reported OFS requests and appropriations that exceeded \$45 billion annually. However, this figure included activities that support the OFS mission but are not executed in Afghanistan and may be shared across the U.S. Central Command area of responsibility (such as logistics, transportation, intelligence, and equipment reset). The OFS accounting category also included funding for smaller OCO missions, including the Operation Pacific Eagle–Philippines and classified missions.

Figure 7.

#### Historic Trends in OCO Funding and Troop Levels, FY 2008-FY 2020



In this year's budget request, the DoD Comptroller adjusted the FY 2019 and FY 2020 OFS account to include only funds for combat operations in Afghanistan that will not be necessary after the cessation of hostilities. All enduring requirements that will continue following the end of combat operations, such as overseas basing, depot maintenance, and ship operations, are reported separately. Operation Pacific Eagle–Philippines and classified operations are included in the new “enduring requirements” category.<sup>251</sup>

### Cost of War: \$745 Billion Spent in Afghanistan

In April, the DoD Comptroller released the DoD's congressionally-mandated quarterly *Cost of War* report, which details the DoD's spending on overseas contingency operations in Afghanistan, Iraq, and Syria through December 31, 2018. According to this report, the DoD has spent \$1.5 trillion in support of contingency operations since September 11, 2001. The total cost of operations in Afghanistan over that time was \$744.9 billion, of which \$165.6 billion has been obligated in support of OFS since that operation began in 2015. Total obligations in support of OFS for the first quarter of FY 2019 were \$7.7 billion. According to the DoD Comptroller, these obligations cover all expenses related to the conflicts, including war-related operational costs, support for deployed troops, and transportation of personnel and equipment.<sup>252</sup>

The DoD Comptroller told the DoD OIG that execution reporting in the *Cost of War* does not reflect the change in accounting use for appropriation reporting, described above, which separates direct war and enduring costs. As a result, the OFS account in the *Cost of War* report includes smaller OCO operations and expenditures outside of Afghanistan.<sup>253</sup>

In March 2019, the DoD OIG released a summary of six audits on the *Cost of War* released between 2016 and 2018. The audits identified several systemic problems that led to inaccurate and untimely outdated cost reporting for OFS and Operation Inherent Resolve. The DoD OIG made several recommendations to the Services to correct these problems.<sup>254</sup> Further information about this report is available on page 56.

### U.S. Humanitarian Assistance Programming and Funding in Afghanistan

USAID's Office of Foreign Disaster Assistance (OFDA) and Food for Peace (FFP), and the DoS Bureau of Population, Refugees, and Migration (PRM) are the primary U.S. Government offices responsible for humanitarian assistance in Afghanistan. OFDA had 23 active awards during the quarter that focused on water, sanitation, hygiene, nutrition, health, logistics support and relief commodities, agriculture and food security, humanitarian coordination and management, and shelter and settlement support, including emergency response efforts for areas impacted by the drought. FFP had two active awards during the quarter that addressed food and nutrition assistance, including emergency response efforts for drought-affected people.<sup>255</sup>

Table 8.

**Status of Cumulative FY 2019 DoS and USAID Humanitarian Assistance Funds for Afghanistan as of March 31, 2019 (in millions rounded)**

| Office       | Obligated     | Disbursed     |
|--------------|---------------|---------------|
| USAID OFDA   | \$3.0         | \$14.7        |
| USAID FFP    | \$0.6         | \$22.2        |
| DoS PRM      | \$10.6        | \$8.4         |
| <b>TOTAL</b> | <b>\$14.2</b> | <b>\$45.3</b> |

Sources: DoS and USAID



Table 9.

**Status of Cumulative FY 2019 USAID Funds for Afghanistan as of March 31, 2019  
(in millions rounded)**

| Fund                                                 | Obligated    | Disbursed      |
|------------------------------------------------------|--------------|----------------|
| Community Credit Corporation (Title II and III)      | \$0.0        | \$0.5          |
| Economic Support Fund                                | \$0.0        | \$23.5         |
| Economic Support Fund-Overseas Contingency Operation | \$0.0        | \$469.0        |
| <b>TOTAL</b>                                         | <b>\$0.0</b> | <b>\$493.4</b> |

**Note:** USAID reported disbursements may exceed obligations because disbursements may have been made against obligations from a prior fiscal year.

**Source:** USAID

In March 2019, the United States announced more than \$61 million in additional humanitarian assistance for Afghanistan, including \$46 million from FFP, \$9.3 million from PRM, and \$5.7 million from OFDA. This assistance will provide emergency food assistance, nutrition services, hygiene kits, safe drinking water, and sanitation for people, including refugees, in the most affected regions of Afghanistan.<sup>256</sup>

Figure 8.

**Personnel in  
Afghanistan,  
December 2018  
and March 2019**

**U.S. Personnel in Afghanistan**

**MILITARY PERSONNEL**

The DoD reported that as of the end of the quarter, the authorized force level for U.S. military personnel in Afghanistan remained at approximately 14,000, including troops assigned to U.S. counterterrorism operations and 8,475 personnel supporting the Resolute

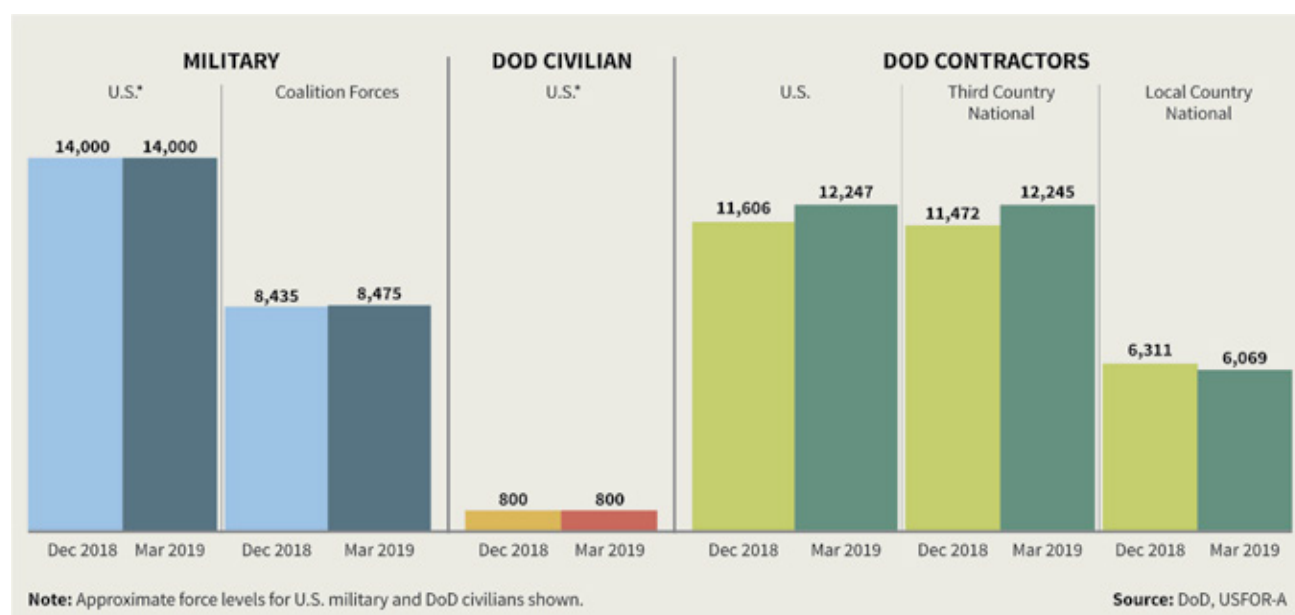


Table 10.

**Troop Contributing Nations to Resolute Support Mission, March 2019**

|                                                                                     |                           |               |
|-------------------------------------------------------------------------------------|---------------------------|---------------|
|    | <b>Albania</b>            | <b>135</b>    |
|    | <b>Armenia</b>            | <b>121</b>    |
|    | <b>Australia</b>          | <b>300</b>    |
|    | <b>Austria</b>            | <b>17</b>     |
|    | <b>Azerbaijan</b>         | <b>120</b>    |
|    | <b>Belgium</b>            | <b>82</b>     |
|    | <b>Bosnia-Herzegovina</b> | <b>63</b>     |
|    | <b>Bulgaria</b>           | <b>159</b>    |
|    | <b>Croatia</b>            | <b>106</b>    |
|    | <b>Czech Republic</b>     | <b>357</b>    |
|    | <b>Denmark</b>            | <b>155</b>    |
|   | <b>Estonia</b>            | <b>39</b>     |
|  | <b>Finland</b>            | <b>24</b>     |
|  | <b>Georgia</b>            | <b>870</b>    |
|  | <b>Germany</b>            | <b>1,300</b>  |
|  | <b>Greece</b>             | <b>12</b>     |
|  | <b>Hungary</b>            | <b>93</b>     |
|  | <b>Iceland</b>            | <b>3</b>      |
|  | <b>Italy</b>              | <b>895</b>    |
|  | <b>Latvia</b>             | <b>42</b>     |
|  | <b>Lithuania</b>          | <b>50</b>     |
|  | <b>Luxembourg</b>         | <b>2</b>      |
|  | <b>Mongolia</b>           | <b>233</b>    |
|  | <b>Montenegro</b>         | <b>29</b>     |
|  | <b>Netherlands</b>        | <b>160</b>    |
|  | <b>New Zealand</b>        | <b>13</b>     |
|  | <b>North Macedonia</b>    | <b>47</b>     |
|  | <b>Norway</b>             | <b>54</b>     |
|  | <b>Poland</b>             | <b>303</b>    |
|  | <b>Portugal</b>           | <b>193</b>    |
|  | <b>Romania</b>            | <b>733</b>    |
|  | <b>Slovakia</b>           | <b>36</b>     |
|  | <b>Slovenia</b>           | <b>8</b>      |
|  | <b>Spain</b>              | <b>67</b>     |
|  | <b>Sweden</b>             | <b>29</b>     |
|  | <b>Turkey</b>             | <b>593</b>    |
|  | <b>Ukraine</b>            | <b>16</b>     |
|  | <b>United Kingdom</b>     | <b>1,100</b>  |
|  | <b>United States</b>      | <b>8,475</b>  |
|                                                                                     | <b>TOTAL</b>              | <b>17,034</b> |

Source: Resolute Support

Support mission.<sup>257</sup> (The DoD does not release precise OFS personnel numbers to the public.) Some troops assigned to the OFS mission have already been transferred to locations outside of Afghanistan, such as Qatar, as part of General Miller's effort to "streamline" OFS operations.<sup>258</sup>

Resolute Support reported that as of March 2019, 39 nations are participating in the Resolute Support mission, contributing more than 17,000 troops, as shown in Table 10.<sup>259</sup> This total force has changed little since December 2018, when Resolute Support reported that its mission consisted of 16,919 personnel.<sup>260</sup>

The number of DoD contractor personnel continued to grow during the quarter. The DoD reported that there were more than 30,000 DoD contractors in Afghanistan during the quarter, including 12,247 U.S. contractors, as shown in Figure 8. This is one of the highest quarterly totals of DoD contractors since OFS began in 2015.<sup>261</sup> USFOR-A noted that the areas with the greatest contractor increase since 2018 were base life support, security, and interpreters.<sup>262</sup> The DoD reported that the authorized number of U.S. DoD civilian personnel in Afghanistan remained at approximately 800.



**A crew chief conducts preflight checks on a C-17 Globemaster III prior to a flight in support of OFS. (U.S. Air Force photo)**



Munitions flight crew carry the tail kit of a GBU-54, a 500-pound Laser Joint Direct Attack Munition. (U.S. Air Force photo)

The DoD said that it has not received any order to reduce the U.S. military presence in Afghanistan, despite news reports in December that the President was considering such a drawdown.<sup>263</sup> In February, Acting Secretary of Defense Patrick Shanahan told NATO allies in Brussels that any change in force level would be done in coordination with its Resolute Support partners, not unilaterally.<sup>264</sup>

### DIPLOMATIC AND AID PERSONNEL

The DoS reported that to the DoS OIG that as of February 23, there were more than 6,400 people supporting embassy operations, including 584 U.S. Government employees, as shown in Table 11.<sup>265</sup>

Table 11.

**Personnel Supporting U.S. Embassy Kabul Operations, as of February 23, 2019**

| Agency          | U.S. Direct Hires | Third Country Nationals (TCNs) | Locally Employed Staff | U.S. Non-Personal Staff | TCN Non-Personal Staff | Afghan Non-Personal Staff |
|-----------------|-------------------|--------------------------------|------------------------|-------------------------|------------------------|---------------------------|
| <b>State</b>    | 443               | 36                             | 649                    | 1,518                   | 1,097                  | 2,369                     |
| <b>USAID</b>    | 74                | 27                             | 175                    | —                       | —                      | —                         |
| <b>DoD</b>      | 20                | —                              | 1                      | —                       | —                      | —                         |
| <b>Justice</b>  | 24                | —                              | 11                     | 6                       | —                      | —                         |
| <b>Treasury</b> | 1                 | —                              | —                      | —                       | —                      | —                         |
| <b>SIGAR</b>    | 22                | —                              | 5                      | —                       | —                      | —                         |
| <b>TOTAL</b>    | <b>584</b>        | <b>63</b>                      | <b>841</b>             | <b>1,524</b>            | <b>1,097</b>           | <b>2,369</b>              |

**Note:** U.S. direct hire staff includes U.S. citizen Personal Services Contractors and employed Eligible Family Members. Non-Personal Service Contractors does not include USAID implementing partners DoD Includes the Defense Attaché Office and Military Deployment Distribution Command. Justice includes DEA and FBI personnel.

**Source:** DoS







Afghan honor cordon troops stand ready at the presidential palace, Kabul, Afghanistan. (DoD photo)

# OVERSIGHT ACTIVITIES

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## OVERSIGHT ACTIVITIES

This section of the report provides information on Lead IG strategic planning efforts; completed, ongoing, and planned Lead IG and partner agencies' oversight work related to audits, inspections, and evaluations; Lead IG investigations; and Lead IG hotline activities from January 1 through March 31, 2019.

### STRATEGIC PLANNING

Pursuant to Section 8L of the Inspector General Act, the Lead IG develops and implements a joint strategic plan to guide comprehensive oversight of programs and operations for each overseas contingency operation. This effort includes reviewing and analyzing completed oversight, management, and other relevant reports to identify systemic problems, trends, lessons learned, and best practices to inform future oversight projects. The Lead IG agencies issue an annual joint strategic plan for each operation.

#### FY 2019 Joint Strategic Oversight Plan Activities

In April 2015, upon designation of the DoD IG as the Lead IG for OFS, the three Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OFS and other U.S. Government activities in Afghanistan. That oversight plan has been updated each year. The FY 2019 *Joint Strategic Oversight Plan for Afghanistan*, effective October 1, 2018, included the strategic oversight plan for OFS and organized OFS-related oversight projects into five strategic oversight areas: 1) Security, 2) Governance and Civil Society, 3) Humanitarian Assistance and Development, 4) Stabilization and Infrastructure, and 5) Support to Mission. The strategic plan for OFS was included in the FY 2019 *Comprehensive Oversight Plan for Overseas Contingency Operations*.

The Overseas Contingency Operations Joint Planning Group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S. Government-funded activities supporting overseas contingency operations, including those relating to Africa, Southwest Asia, Southeast Asia, and the Middle East. The Joint Planning Group meets quarterly to provide a forum for information sharing and coordination of the broader Federal oversight community, including the military service IGs and audit agencies, the Government Accountability Office (GAO), Special Inspector General for Afghanistan Reconstruction (SIGAR), and the OIGs from the Departments of Justice, the Treasury, Energy, and Homeland Security.

The most recent meeting occurred in February 2019. Deputy Inspector General for Overseas Contingency Operations Michael S. Child, Sr. kicked off the quarterly review with an overview of current trends and observations from the Lead IG trip to Afghanistan and Iraq, also in February.



**FY 2019  
Comprehensive  
Oversight Plan  
for Overseas  
Contingency  
Operations**

## AUDIT, INSPECTION, AND EVALUATION ACTIVITY

The Lead IG agencies use dedicated, rotational, and temporary employees, as well as contractors, to conduct oversight projects, investigate fraud and corruption, and provide consolidated planning and reporting on the status of overseas contingency operations.

Some oversight staff from the Lead IG agencies are stationed in offices in Afghanistan and Iraq, Kuwait, Qatar, Egypt, and Germany. Oversight teams from these offices and from offices in the United States travel to Afghanistan, Pakistan, and other locations in the region to conduct fieldwork for their projects.

This quarter, the Lead IG agencies and their partner agencies completed four reports related to OFS. These reports examined various activities that support OFS, including DoD-funded infrastructure programs; DoD efforts to assist the Afghan security forces; and maintaining financial accountability in overseas contingency operations. As of March 31, 2019, 31 projects were ongoing, and 38 projects were planned.

## IGs Briefed on Future Challenges in Afghanistan, Iraq

The Inspectors General of the DoD, the DoS, and USAID traveled to Afghanistan and Iraq in February 2019 to meet with OFS and Operation Inherent Resolve (OIR) senior military commanders and staff; their Coalition partners; U.S. ambassadors and country teams; and the USAID mission directors. This was the third joint trip by the three IGs responsible for Lead IG oversight of overseas contingency operations. The U.S. Government officials briefed the IGs about how recent policy, strategy and other developments present additional challenges for OFS and OIR.

Events in Afghanistan and Iraq continue to rapidly evolve, and there had been substantial developments since the IGs previously visited both countries, along with Qatar, in January 2018. The IGs noted that a recurring theme in Afghanistan and Iraq was uncertainty that lies ahead in light of potential U.S. troop reductions or withdrawals from both countries, and new challenges to the OFS and OIR missions that could arise because of remaining security threats.

These meetings—in Kabul, Afghanistan and in Baghdad and Erbil in Iraq—provided valuable, firsthand insight into those challenges, which will help guide future oversight and planning activities. The trip also provided an opportunity to better coordinate the Lead IGs' oversight roles for the overseas contingency operations and their joint production of regular quarterly reports.

The IGs also discussed oversight projects and obtained additional potential oversight topics related to OFS.

**The IGs noted that a recurring theme in Afghanistan and Iraq was uncertainty that lies ahead in light of potential U.S. troop reductions or withdrawals from both countries.**

## OFS-Related Final Reports by Lead IG Agencies

### DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

#### ***Summary Audit of Systemic Weaknesses in the Cost of War Reports***

DODIG-2019-066; March 22, 2019

The DoD OIG conducted this audit to determine whether the DoD had systemic weaknesses in the accounting for costs associated with ongoing overseas contingency operations identified in six *Cost of War* (CoW) audit reports from 2016 to 2018. The DoD OIG also sought to determine the status of the 26 recommendations from the 6 CoW audit reports, and the actions that the DoD Components took in response to those recommendations.

The DoD OIG determined that personnel in the office of the Deputy Comptroller for Program/Budget issued unreliable and outdated CoW reports from FY 2015 and 2016 to Congress, DoD decision makers, the Government Accountability Office (GAO), and the Office of Management and Budget (OMB). Specifically, the DoD OIG and service audit agencies identified the following systemic problems with inaccurate and untimely cost reporting for OIR and OFS: Army, Navy and Air Force personnel under-reported and over-reported costs for OIR and OFS; Navy and Marine Corps personnel could not provide transaction-level detail to support their OFS obligations and disbursements; and Deputy Comptroller for Program/Budget and Army personnel did not submit CoW data by the required milestones.

The DoD OIG and service audit agencies closed 19 of the previous 26 open recommendations. The seven remaining recommendations were resolved, but remain open until the recommendations are implemented and verified by the DoD OIG. If the DoD Components do not implement corrective actions, Congress, DoD decision makers, the GAO and OMB may not be able to make informed budgetary decisions, maintain accountability of war-related overseas contingency operations funds, or determine precise spending trends for war-related overseas contingency operations appropriations.

In this summary report, the DoD OIG made four additional recommendations to address systemic internal control weaknesses. The DoD OIG recommended that the DoD develop and implement review processes to verify that military services develop, update, and implement standard procedures, tools and systems for accurate war-related overseas contingency operations costs reporting; and that the Navy and Marine Corps develop and implement procedures to capture the required level of detail of war-related overseas contingency operations costs in the respective accounting systems. Additionally, the DoD OIG recommended that the DoD and military services enforce the deadline to report the CoW data or coordinate with Congress to request an adjustment, and that the Army, Navy and Air Force auditors general include follow-up audits in their FY 2020 audit plans to verify the accuracy of the CoW data.

DoD Components agreed with most of the recommendations. However, the DoD Deputy Comptroller for Program/Budget disagreed with the recommendation to develop and implement review processes to verify that the DoD Components develop, update, and implement standard procedures, tools and systems for accurate war-related overseas contingency operations costs reporting. In the summary report, the DoD OIG requested that the Deputy Comptroller for Program/Budget provide additional comments that describe the specific actions that will be taken to update their management tools and accounting systems.



## Lead IG Strategic Oversight Areas

### SECURITY

Security focuses on determining the degree to which the OCO is accomplishing its mission to defeat violent extremists by providing security assistance to partner security forces. Activities that fall under this strategic oversight area include:

- Conducting counterterrorism operations against violent extremist organizations
- Training and equipping partner security forces
- Advising and assisting partner security forces
- Advising and assisting ministry-level security officials

### GOVERNANCE AND CIVIL SOCIETY

Governance and Civil Society focuses on the ability of the host nation, at all government levels, to represent and serve its citizens. Activities that fall under this strategic oversight area include:

- Building or enhancing host-nation governance capacity, including the ability to sustainably resource its activities and services
- 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
- Fostering sustainable economic development activities
- Encouraging fair distribution of resources and provision of essential services
- Supporting sustainable and appropriate reconstruction activities

### HUMANITARIAN ASSISTANCE AND DEVELOPMENT

Humanitarian Assistance and Development focuses on aid intended to save lives, alleviate suffering, and maintain human dignity during and after conflict, as well as to prevent and strengthen preparedness for such crises. Distinct and separate from military operations, activities that fall under this strategic oversight area include:

- Providing food, water, medical care, emergency relief, and shelter to people affected by crisis
- Building resilience by supporting community-based mechanisms that incorporate national disaster risk reduction, emergency preparedness, and humanitarian response systems
- Assisting and protecting internally displaced persons and returning refugees
- Setting the conditions which enable recovery and promote strong, positive social cohesion

## Lead IG Strategic Areas *(continued from previous page)*

### STABILIZATION AND INFRASTRUCTURE

Stabilization and Infrastructure focuses on U.S. Government efforts to enable persons affected by the contingency operation to return to or remain in their homes with the expectation of basic security, and government and public services. Activities that fall under this strategic oversight area include:

- Removing explosive remnants of war
- Planning for security forces acceptable to local populations
- Repairing infrastructure and buildings
- Reestablishing utilities and public services
- Supporting local governance structures and reconciliation
- Setting conditions for resumption of basic commerce
- Planning for the provision of humanitarian assistance

### SUPPORT TO MISSION

Support to Mission focuses on the United States' administrative, logistical, and management efforts that enable military operations, empower host-nation governance, and provide humanitarian assistance to the local population. Activities that fall under this strategic oversight area include:

- Ensuring the security of U.S. personnel and property
- Providing for the occupational health and safety of personnel
- Supporting the logistical needs of U.S. installations
- Managing government grants and contracts
- Administering government programs

## OFS-Related Final Reports by Partner Agencies

### GOVERNMENT ACCOUNTABILITY OFFICE

#### ***Feasibility of Separating Amounts Designated as OCO from Base Amounts***

GAO-19-211, January 28, 2019

The GAO conducted this evaluation to determine: 1) the extent to which the DoD included internal controls in its processes to account for OCO-designated amounts separately from amounts designated for base activities in the operation and maintenance (O&M) account; 2) the process, if any, that the Department of the Treasury (Treasury) used to account for OCO-designated amounts separately from amounts designated for the DoD base activities in the O&M account; 3) the extent to which the DoD's and Treasury's processes to account for OCO-designated amounts separately from amounts designated for base activities in the O&M account followed generally accepted accounting principles; and 4) the alternative approaches that could be used to account for OCO-designated amounts separately from amounts designated for base activities in the O&M account, including whether DoD or Treasury had assessed any alternatives.

Selected DoD components use coding and other internal control activities to separately account for OCO and base amounts in their O&M accounts during budget execution. The military services, U.S. Special Operations Command, and the Defense Security Cooperation Agency use coding in their financial systems and other internal control activities to help ensure separation of OCO amounts. For example, Army and Defense Security Cooperation Agency officials stated that they incorporate system controls that automatically maintain the categories of funding, such as OCO, designated during allotment through subsequent actions to ensure the OCO coding remains throughout budget execution.

The GAO referred to Federal Accounting Standards Advisory Board guidance for federal financial accounting standards and principles—which does not address the separation of OCO from non-OCO appropriations, obligations, and disbursements. Therefore, it is not possible to compare the DoD’s and Treasury’s processes against generally accepted accounting principles.

The GAO identified at least four alternatives to the processes Congress and DoD use to separate funding for DoD’s OCO and base activities. The first alternative to the current process would be for DoD to request all funding for enduring costs through its base budget rather than its OCO budget. The second alternative would be for Congress to specify in annual DoD appropriations acts the purposes—programs, projects and activities—for which OCO amounts may be obligated. The third alternative entails Congress creating separate appropriation accounts for OCO and base funding. Under the fourth alternative, Congress would appropriate funds into a non-expiring transfer account for contingency operations.

The GAO report noted that each alternative would require action at different phases of DoD’s budget process and would entail tradeoffs, as identified by responses to the questionnaire used in the evaluation. The positive and negative aspects could be a reference for Congress and DoD as they consider potential changes to processes for separating the funding of amounts for OCO and base activities.

## **SPECIAL INVESTIGATOR GENERAL FOR AFGHANISTAN RECONSTRUCTION**

### ***Bridges in Ghazni Province, Afghanistan: All Eight Bridges Visited Were In Good Condition***

SIGAR 19-24-SP, March 14, 2019

SIGAR inspected eight DoD-funded bridge projects in Ghazni province to determine if the location on record reflected the actual location of the bridges, and to assess the overall condition of the bridges.

SIGAR determined that the location information maintained in DoD systems was accurate. All eight bridges were within one kilometer of their recorded coordinates. SIGAR also found that all eight bridges were open, in good condition and that local community members regard them as being very useful to the local communities.

The eight bridges were constructed or rehabilitated using funds from the Commander’s Emergency Response Program between 2009 and 2012, at a cost of about \$578,000. This is the third and final report in a series of examinations of bridges in Afghanistan that were constructed or rehabilitated using Commander’s Emergency Response Program funds.

***Afghan Air Force's Ability to Operate and Maintain U.S.-Provided Aircraft***

SIGAR 19-18, January 30, 2019

SIGAR conducted this audit to determine whether the DoD 1) met its planned initial operational capability date of June 2018; 2) developed a training program to ensure that the Afghan Air Force (AAF) will make full use of the UH-60s; and 3) identified and addressed maintenance challenges.

SIGAR determined that the DoD met the initial date for fielding UH-60 Black Hawk helicopters, by providing 4 for training and 12 that are mission capable. However, the program is at risk of neither having enough trained pilots nor the capability to maintain UH-60s to be delivered in the future. The DoD and the Commander of Resolute Support and U.S. Forces-Afghanistan identified that providing lift and close air support capability is essential for the AAF to support ANDSF ground forces as they conduct operations.

SIGAR made six recommendations to the Combined Security Transition Command-Afghanistan (CSTC-A) Commander and Train, Advise, Assist Command-Air (TAAC-Air) Commander ensure that the AAF has pilots available to fly the UH-60, and to develop and implement processes to properly maintain the aircraft. SIGAR received written comments from the Office of the Under Secretary of Defense for Policy (OUSD(P)), CSTC-A, and TAAC-Air.

OUSD-P concurred with all of the recommendations and referred to TAAC-Air's and CSTC-A's comments for a description of the actions being taken in response to them. CSTC-A partially concurred with four recommendations, while TAAC-Air concurred with all recommendations. The six recommendations will remain open until OUSD(P), CSTC-A, and TAAC-Air provide evidence that they have fully implemented them.

**Afghan Air Force student pilots work with American contractor flying instructors on pre-flight checks on an AAF UH-60 Black Hawk in Kandahar. (U.S. Air Force photo)**





## Non-OFS-related Final Reports

USAID OIG completed one non-OFS-related performance audit and one financial audit on USAID-funded activities during the quarter.

### ***Despite Optimism about Engaging Local Organizations, USAID had Challenges Determining Impact and Mitigating Risks***

5-000-19-001-P, March 21, 2019

USAID OIG conducted this audit to determine whether USAID's local solutions initiative met its defined areas of focus, and whether USAID had implemented risk mitigation procedures for working with government ministries, local nongovernmental organizations, and local for-profit firms to implement USAID-funded programs, including in Afghanistan.

USAID adopted the local solutions initiative in 2010. The global initiative focused on strengthening local capacity, enhancing and promoting country ownership, and increasing sustainability of outcomes in its programs. As of FY 2015, USAID had obligated about \$2.6 billion worldwide through local solutions-related activities. Up to that point and since then, USAID has relied on local organizations in Afghanistan to advance program objectives.

USAID OIG determined that USAID operating units were generally positive about the long-term impact of the local solutions initiative. However, USAID OIG found that USAID lacked measures to determine whether local solutions enhanced local capacity, country ownership, and sustainability. Further, USAID OIG found that USAID had developed risk mitigation procedures for local implementers but they were not being consistently followed. For example, the team identified three operating units—Afghanistan, Egypt, and Pakistan—as having waivers for various stages of the risk process. This identification contributed to the overall conclusion and answers to the audit objectives.

USAID OIG recommended that USAID implement a process to periodically monitor operating units' compliance with USAID policy to conduct full risk assessments and mitigate identified risks for local nongovernmental partners in a timely manner. Management agreed with the recommendation and is implementing corrective actions.

### ***Costs Incurred Financial Audit of Tetra Tech ARD, Inc., Under Initiative to Strengthen Local Administration in Afghanistan, Award AID-306-C-15-00005, October 1, 2015, to September 30, 2016***

8-306-19-001-N, February 20, 2019

USAID OIG issued a recommendation to USAID/Afghanistan on a financial audit of Tetra Tech ARD, Inc, conducted by a contracted independent certified public accounting firm. The objectives of this financial audit were to: 1) determine if costs incurred for the period were presented fairly; 2) evaluate internal controls; 3) determine compliance with award terms and applicable laws and regulations; 4) verify that the correct indirect cost rates have been applied; and 5) determine if Tetra Tech has taken adequate corrective action on prior audit report recommendations.

This financial audit covered over \$8.5 million in program funds for the Initiative to Strengthen Local Administration in Afghanistan award. While the auditors identified no material internal control weaknesses, the audit did identify a significant deficiency on internal control related to the timely submission of quarterly reports, a material instance of non-compliance. The audit report contained one recommendation, to establish and implement policies and procedures ensuring the required reports are submitted in a timely manner and a management decision on this recommendation was reached upon report issuance.

## Ongoing Oversight Projects

As of March 31, 2019, the Lead IG agencies and their partner agencies had 31 ongoing projects related to OFS. Tables 12 and 13 list the title and objective for each of these projects. Figure 9 describes the ongoing projects by strategic oversight area.

USAID OIG's ongoing oversight projects for USAID activity in Afghanistan, which are unrelated to OFS, are listed in Table 14.

## ONGOING OFS OVERSIGHT PROJECTS

The following sections highlight some of the ongoing OFS-related projects by strategic oversight area.

### SECURITY

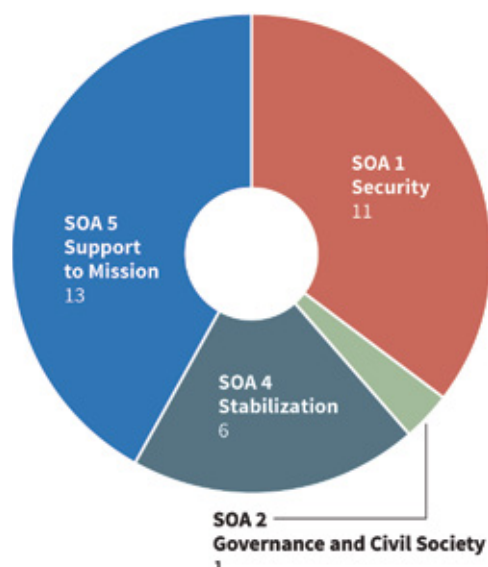
- The **DoD OIG** is evaluating U.S. Forces-Afghanistan (USFOR-A) procedures for counter-intelligence screening, vetting, and biometric processes for force protection in Afghanistan. The **DoD OIG** is also evaluating whether the U.S. and coalition efforts to train, advise, assist, and equip Afghan Tactical Air Coordinators and Air Liaison Officers meet air-to-ground integration goals.
- The **GAO** is auditing the extent to which the DoD has modified its approach for U.S. military personnel to advise and assist partner forces based on lessons learned. The **GAO** is also reviewing the Afghanistan Security Force Fund training contracts to determine the extent to which DoD, in conjunction with NATO, has defined advisor team missions, goals, and objectives.
- **SIGAR** is auditing the DoD's efforts to train and equip the Afghan National Army (ANA) with ScanEagle unmanned aircraft systems.

### GOVERNANCE AND CIVIL SOCIETY

- **SIGAR** is auditing the DoD's strategy and programs to develop the MoD's and MoI's anticorruption initiatives.

Figure 9.

Ongoing Projects by Strategic Oversight Area



## HUMANITARIAN ASSISTANCE AND DEVELOPMENT

There are no ongoing oversight projects relating to Humanitarian Assistance and Development for OFS.

## STABILIZATION

- **SIGAR** is inspecting the ANA Garrison at South Kabul International Airport to determine whether the construction and utility upgrades were completed in accordance with contract requirements and applicable construction standards, and whether the facilities are being used and maintained. **SIGAR** is also inspecting the ANA's Northeastern Electrical Interconnect Power System in Pul-e-Khumri, and the Women's Compound at the ANA Regional Training Center in Jalalabad.

## SUPPORT TO MISSION

- The **DoD OIG** is evaluating the theater linguist support for OFS to determine whether USCENTCOM and the U.S. Army Intelligence and Security Command have developed and implemented processes for satisfying contract linguist requirements. The **DoD OIG** is also evaluating the V-22 Osprey engine air particle separator design to determine if the air particle separator effectively protects the engine in high desert environments. The **DoD OIG** is also auditing the National Afghan Trucking Services 3.0 contract, which provides U.S. and Coalition forces secure cargo transportation services throughout Afghanistan, to determine whether the Army provided proper oversight.
- The **DoS OIG** is auditing the physical security features for the U.S. Embassy in Kabul as it relates to contract requirements and industry standards. The **DoS OIG** is evaluating the termination of the Camp Eggers Guard Housing contract to determine the reason for the contractor's failure to complete the contract terms and the extent to which the expenditures exceeded the budgeted amount. The **DoS OIG** is auditing the Aviation Working Capital Fund cost center to determine whether the fees collected were sufficient to cover all costs required to sustain operations in Iraq and Afghanistan.
- The **GAO** is evaluating the DoD's Afghanistan Security Force Fund training contracts to examine the budgets, funding sources and transactions for all ASFF training contracts during FYs 2017-2019; and to determine whether the DoD has adequate processes and procedures to ensure that contract costs are reasonable, and that contracts appropriately managed.
- **SIGAR** is auditing the Afghanistan Integrated Support Services' Technical Equipment Maintenance Program Contract, and the procurement of M2 machine guns for the ANA.
- The **Army Audit Agency** is auditing reach-back contracting support to determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency and expeditionary operations.
- The **Air Force Audit Agency** is conducting an audit determine whether Air Force Office of Special Investigations officials effectively managed and accounted for electronic funds transfers at deployed locations.

Table 12.

**Ongoing Oversight Projects by Lead IG Agency, as of March 31, 2019**

| Project Title                                                                                                                   | Objective                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</b>                                                                        |                                                                                                                                                                                                                                                                               |
| <i>Evaluation of Theater Linguist Support for OFS</i>                                                                           | To determine whether USCENTCOM and U.S. Army Intelligence Security Command have developed and implemented processes for satisfying Commander, U.S. Forces Afghanistan and OFS contract linguist requirements.                                                                 |
| <i>Audit of DoD's Management of Cybersecurity Risks for Purchasing Commercial Items</i>                                         | To determine whether the DoD is assessing and mitigating cyber security risks when purchasing and using select commercial items.                                                                                                                                              |
| <i>Audit of the National Maintenance Strategy Contract in Afghanistan</i>                                                       | To determine whether the DoD effectively developed the requirements for the National Maintenance Strategy contract.                                                                                                                                                           |
| <i>Audit of the Afghan Personnel and Pay System</i>                                                                             | To determine whether the DoD implemented the Afghan Personnel and Pay System to accurately pay and track Afghan forces.                                                                                                                                                       |
| <i>Army Oversight of National Afghan Trucking Services 3.0 Contract</i>                                                         | To determine whether the Army provided oversight of the National Afghan Trucking Services 3.0 contract.                                                                                                                                                                       |
| <i>Evaluation of the V-22 Osprey Engine Air Particle Separator</i>                                                              | To determine whether the V-22 program office developed the Engine Air Particle Separator to protect its engines in desert environments to increase the safety of the DoD personnel and maintain mission readiness.                                                            |
| <i>U.S. and Coalition Efforts to Train, Advise, Assist, and Equip Afghan Tactical Air Coordinators and Air Liaison Officers</i> | To evaluate whether U.S. and Coalition efforts to train, advise, assist, and equip Afghan Tactical Air Coordinators and Air Liaison Officers meet air-to-ground integration identified in operational plans and applicable policies.                                          |
| <i>Evaluation of OFS Force Protection Screening and Biometric Vetting Operations</i>                                            | To determine whether USFOR-A has effective procedures for conducting force protection counter-intelligence screening, biometrics, and vetting operations.                                                                                                                     |
| <i>Evaluation of Military Services Counterintelligence Workforce Capability Development</i>                                     | To determine whether the Military Services are providing enough credentialed counterintelligence personnel to meet overseas contingency operations requirements.                                                                                                              |
| <i>Contracting Command-Afghanistan's Policies and Procedures for Contingency Contracting Risks</i>                              | To determine whether the Army Contracting Command-Afghanistan's award and administration of contracts mitigate contingency contracting risks, such as non-performance and improper payments, specific to Afghanistan.                                                         |
| <b>DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL</b>                                                                          |                                                                                                                                                                                                                                                                               |
| <i>Audit of Physical Security Construction in Kabul, Afghanistan</i>                                                            | To determine whether the Bureau of Overseas Buildings Operations and other DoS stakeholders managed the construction of physical security features at U.S. Embassy Kabul's newly constructed facilities to ensure that they met industry standards and contract requirements. |



|                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Lessons Learned from Office of Inspector General Audits Concerning the Review and Payment of Contractor Invoices for Overseas Contingency Operations Contracts</i></b> | To identify 1) common challenges identified in DoS OIG's series of invoice review audits and measures to address them; 2) best practices identified in DoS OIG's audits that can be replicated across the DoS to improve the invoice review process for overseas contingency operations; and 3) the invoice review practices of other U.S. Government agencies involved in overseas contingency operations that can be adopted by the DoS to improve the efficacy of its invoice review process. |
| <b><i>Audit of Cost Management and Recovery Efforts of Embassy Air in Afghanistan and Iraq</i></b>                                                                           | To determine whether the fees collected by the Aviation Working Capital Fund cost center were sufficient to cover all costs required to sustain operations in Iraq and Afghanistan.                                                                                                                                                                                                                                                                                                              |
| <b><i>Evaluation of Camp Eggers Guard Housing Contract Termination</i></b>                                                                                                   | To determine the reason for the contractor's failure to fulfill the contract terms and for the expenditures significantly increasing over the initial budgeted amount.                                                                                                                                                                                                                                                                                                                           |
| <b><i>Evaluation of Camp Eggers Guard Housing Contract Termination</i></b>                                                                                                   | To determine the reason for the contractor's failure to fulfill the contract terms and for the expenditures significantly increasing over the initial budgeted amount.                                                                                                                                                                                                                                                                                                                           |

Table 13.

**Ongoing Oversight Projects by Lead IG Partner Agencies, as of March 31, 2019**

| <b>Project Title</b>                                                                               | <b>Objective</b>                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>AIR FORCE AUDIT AGENCY</b>                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b><i>Air Force Office of Special Investigations Emergency and Extraordinary Expense Funds</i></b> | To determine whether Air Force Office of Special Investigations officials effectively managed and accounted for Emergency and Extraordinary Expense Funds at deployed locations.                                                                                                                                                                                                                                                                 |
| <b>ARMY AUDIT AGENCY</b>                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b><i>Reach-Back Contracting Support</i></b>                                                       | To determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency/expeditionary operations.                                                                                                                                                                                                                                                      |
| <b>GOVERNMENT ACCOUNTABILITY OFFICE</b>                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b><i>Advise and Assist Mission in Afghanistan</i></b>                                             | To determine 1) what are the budgets, funding sources and transactions for all DoD Afghanistan Security Force Fund training contracts during FYs 2017-2019 and 2) the extent to which DoD has processes and procedures to ensure that DoD Afghanistan Security Force Fund training contracts' costs and pricing are reasonable, and contracts are executed in accordance with all applicable contracting laws, regulations and trade agreements. |

| Project Title                                                                                                                            | Objective                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Review of Afghanistan Security Force Fund Training Contracts</i></b>                                                               | To review the DoD's Afghanistan Security Force Fund (ASFF) training contracts to include the following key questions 1) what are the budgets, funding sources and transactions for all ASFF training contracts during FY 2017-2019; and 2) to what extent does DoD have processes and procedures to ensure that ASFF training contracts' costs and pricing are reasonable, and contracts are executed in accordance with all applicable contracting laws, regulations and trade agreements.                                                                                                                                                                                                                                                                               |
| <b>SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION</b>                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b><i>Inspection of the Women's Compound at the Afghan National Police Regional Training Center–Jalalabad</i></b>                        | To assess whether 1) the construction was completed in accordance with contract requirements and applicable construction standards; and 2) the facilities are being used and properly maintained.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b><i>Department of Defense's Anti-Corruption Initiatives and Programs in the Afghan Ministries of Defense and Interior</i></b>          | To review DoD's strategy and programs to develop the MoD's and the MoI's anti-corruption initiatives, DoD's oversight of these efforts, and their efficacy and to determine 1) the extent of DoD's efforts related to combatting corruption within the MoD and the MoI; 2) assess the effectiveness of DoD efforts to address corruption at the MoD and the MoI; and 3) identify specific challenges, if any, to the DoD's efforts to promote anti-corruption initiatives at the MoD and the MoI, and how DoD is working to overcome those challenges.                                                                                                                                                                                                                    |
| <b><i>Afghanistan Integrated Support Services—Technical Equipment Maintenance Program Contract Follow-Up—Vehicle Spare Part Cost</i></b> | To review the Technical Equipment Maintenance Program contract to 1) determine Afghanistan Integrated Support Services' requirements for the purchase of spare parts for vehicle maintenance under the ANA's Technical Equipment Maintenance Program contract; 2) describe weaknesses in the contractor's purchasing practices, and identify the steps taken to minimize the impact of spare part cost increases; 3) determine the costs of spare parts purchased by Afghanistan Integrated Support Services over the course of the contract and compare costs of those spare parts to spare parts purchased through the Foreign Military Sales system; and 4) assess additional costs paid by CSTC-A for Afghanistan Integrated Support Services' maintenance practices. |
| <b><i>Inspection of Construction and Utility Upgrades for the Afghan National Army Garrison at South Kabul International Airport</i></b> | To inspect the construction and utility upgrades at the ANA garrison and determine whether 1) the construction and upgrades were completed in accordance with contract requirements and applicable construction standards; and 2) the facilities and utilities are being used and properly maintained.                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b><i>Department of Defense's Efforts to Train and Equip the Afghan National Army with ScanEagle unmanned aircraft systems (UAS)</i></b> | To assess the extent to which the DoD and its contractors 1) conducted the required oversight of the ScanEagle UAS contracts; 2) achieved their stated objectives and addressed implementation challenges; and 3) enabled the Afghan National Army to operate and sustain the ScanEagle UAS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

| Project Title                                                                                                                                                       | Objective                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>U.S. and Afghan Government Benefits to ANDSF Personnel Training in the United States</i></b>                                                                  | To 1) examine benefits (and associated costs) provided to ANDSF personnel receiving official training in the United States; 2) identify the number of ANDSF trainees that have applied for asylum while receiving DoD funded training in the United States; and 3) examine the extent to which benefits change for ANDSF trainees following application to asylum.                                                                                                                                                                                                                                                                                                                                         |
| <b><i>ANDSF Small Arms Cleaning Materials</i></b>                                                                                                                   | To assess the quantity, cost, and appropriateness of materials provided to the ANA for small arms maintenance, from 2010 through December 2017.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b><i>Divided Responsibilities for Security Sector Assistance in Afghanistan</i></b>                                                                                | To examine force generation, pre-deployment training, interagency coordination, synchronization of U.S. efforts with NATO, and the U.S. understanding of foreign military and police training programs outside of Afghanistan and external to NATO nations.                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b><i>Inspection of the Afghan National Army's Northeastern Electrical Interconnect Power System in Pul-e-Khumri</i></b>                                            | To assess whether 1) construction was completed in accordance with contract requirements and applicable construction standards; and 2) the power system is being used and properly maintained.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b><i>Inspection of the Women's Compound at the Afghan National Police Regional Training Center in Herat</i></b>                                                    | To assess whether 1) construction was completed in accordance with contract requirements and applicable construction standards; and 2) the facilities are being used and properly maintained.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b><i>Inspection of the Ministry of Commerce and Industries' New Administrative Building in Kunduz</i></b>                                                          | To assess whether 1) the work was completed in accordance with contract requirements and applicable construction standards; and 2) the facility is being used and properly maintained.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b><i>Inspection of the Demolition and Construction of a Hangar at the Afghan National Army and Train Advise Assist Command-Air's Joint Aircraft Facility I</i></b> | To assess whether 1) the work was completed in accordance with contract requirements and applicable construction standards; and 2) the hangar is being used and properly maintained.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b><i>U.S. Government Counter Threat Finance Efforts Against the Afghan Terrorist and Insurgent Narcotics Trade</i></b>                                             | To 1) identify the strategies and policies that guide the U.S. Government's counternarcotics effort, including efforts to counter Afghan terrorists and insurgents' drug trade-related sources of funding; 2) identify the activities and funding U.S. Government agencies have directed to counter Afghan terrorists and insurgents' drug trade-related sources of funding; 3) determine the extent to which U.S. Government agencies measure and evaluate the effectiveness of their efforts to counter Afghan terrorists and insurgents' drug trade-related sources of funding; and 4) identify the challenges, if any, that affect these efforts and how the agencies are addressing these challenges. |

## ONGOING USAID OIG PROJECTS IN AFGHANISTAN

USAID OIG has ongoing oversight projects related to USAID's activities in Afghanistan, which do not involve OFS-related programs or activities. As of March 31, 2019, USAID OIG had 23 ongoing oversight projects pertaining to USAID's non-OFS-related activities in Afghanistan related to agriculture, democracy and governance, economic growth, education, gender promotion, health and nutrition, infrastructure, and humanitarian assistance.

Table 14 provides the project title and objective for each of these ongoing projects.

Table 14.

### Ongoing USAID OIG Oversight Projects in Afghanistan, as of March 31, 2019

| Project Title                                                                            | Objective                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL</b>             |                                                                                                                                                                                                                                                                                                                                                                          |
| <i>ACA Financial Audit of American University of Afghanistan</i>                         | To audit cooperative agreement No. 306-A-13-00004 for the period from August 1, 2015, to July 31, 2017.                                                                                                                                                                                                                                                                  |
| <i>ACA Financial Audit of The Asia Foundation</i>                                        | To audit the Survey of the Afghanistan People, Grant 306-G-12- 00003, for the period October 1, 2015, to April 30, 2018.                                                                                                                                                                                                                                                 |
| <i>ACA Financial Audit of ABT Associates, Inc.</i>                                       | To audit the ShopPlus cooperative agreement 306-AID-OAA-A-15-00067 for the period from January 1, 2016, to December 31, 2017.                                                                                                                                                                                                                                            |
| <i>ACA Financial Audit of Purdue University</i>                                          | To audit the Strengthening Afghanistan Agricultural Facilities grant 306-A-00-11-00516 for the period from July 1, 2015, to December 31, 2016.                                                                                                                                                                                                                           |
| <i>ACA Financial Audit of Volunteers for Economic Growth Alliance</i>                    | To audit the Assistance in Building Afghanistan by Developing Enterprise cooperative agreement AID-306-LA-13-00001 for the period from January 1, 2016, to December 31, 2017.                                                                                                                                                                                            |
| <i>ACA Financial Audit of Development Alternatives, Inc.</i>                             | To Audit the Development Alternatives Inc. - Agricultural Credit Enhancement, Contract AID-306-BC-15-00005, June 24, 2015, to December 31, 2017; Regional Agricultural Development Program, Contract AID-306-C-16-00011, July 21, 2016, to December 31, 2017; and MUSHARIKAT, Contract AID-306-TO-15-00073, for the period from September 2, 2015, to December 31, 2017. |
| <i>ACA Financial Audit of ICF Macro, Inc. Demographic and Health Surveys</i>             | To audit contract AID-306-C-15-00009 for the period from September 28, 2015, to December 31, 2017.                                                                                                                                                                                                                                                                       |
| <i>ACA Financial Audit of National Academy of Science</i>                                | To audit the Partnerships for Enhanced Engagement in Research Grants cooperative agreement 306-AID-OAA-A-11-00012 for the period from July 25, 2011, to July 24, 2016.                                                                                                                                                                                                   |
| <i>ACA Financial Audit of Futures Group International, LLC, Health Sector Resiliency</i> | To audit contract AID-306-C-15-00009 for the period from September 28, 2015, to December 31, 2017.                                                                                                                                                                                                                                                                       |

| Project Title                                                                       | Objective                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>ACA Financial Audit of Roots of Peace</i></b>                                 | To audit the Commercial Horticulture and Agriculture Marketing Program cooperative agreement 306-A-00-10-00512 for the period from January 1, 2016, to December 31, 2017.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b><i>ACA Financial Audit of Management Systems International, Inc.</i></b>         | To audit the Monitoring Support Project-North Provinces contract AID-306-TO-15-00072 for the period from August 9, 2015, to August 10, 2017; and to audit the Measuring Impact of Stabilization Initiative, contract AID-306-TO-12-00004, for the period from July 1, 2014, to October 7, 2015.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b><i>ACA Financial Audit of Ministry of Education</i></b>                          | To audit the Basic Education, Learning and Training program for the period from December 21, 2014, to June 30, 2017.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b><i>ACA Financial Audit of KNCV Tuberculosis Foundation</i></b>                   | To audit Challenge Tuberculosis cooperative agreement AID-OAA-A-14-00029 for the period from January 1, 2015, to September 30, 2017.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b><i>ACA Financial Audit of Checchi and Company Consulting, Inc.</i></b>           | To audit Services under Program Project Offices for Results Tracking, contract AID-306-C-12-00012, for the period from July 1, 2016, to April 4, 2018; and Assistance for Development of Afghan Legal Access, contract AID-306-TO-16-00007, for the period from April 15, 2016, to September 30, 2017.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b><i>ACA Financial Audit of CAII - Creative Associates International, Inc.</i></b> | To audit Afghan Children Read, contract AID-306-TO-16-00003, for the period from April 30, 2016, to September 30, 2016.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b><i>ACA Financial Audit of Chemonics International, Inc.</i></b>                  | To audit Promote- Women in Government, contract AID-306-TO-15-00044, for the period from January 1, 2016, to December 31, 2017; Famine Early Warning System Network, contract AID-OAA-TO-12-00003, for the period from January 1, 2016, to December 28, 2016; Afghanistan Public Financial Management, contract AID-306-TO-15-00065, for the period from July 27, 2015, to December 26, 2017; Afghanistan Trade and Revenue Project, contract AID-306-TO-13-00009, for the period from January 1, 2016, to December 31, 2017; Financial Access for Development of Afghanistan, contract 306-C-00-11-00531, for the period from September 1, 2016, to February 5, 2017; Regional Agriculture Development Project West, Contract AID-306-C-14-00007, for the period from January 1, 2016, to October 25, 2016; Global Health Supply Chain Management, contract AID-OAA-TO-15-00007, for the period from April 15, 2015, to December 31, 2017; Famine Early Warning System Network, contract AID-OAA-TO-16-00015, for the period from January 1, 2011, to December 31, 2017; and Capacity Building Activity at the Ministry of Education, AID-306-C-17-00005, for the period of February 6, 2017, to December 21, 2017. |
| <b><i>ACA Financial Audit of CI-Counterpart International, Inc.</i></b>             | To audit Afghan Civic Engagement Program, cooperative agreement AID-306-A-14-00001, for the period from October 1, 2015, to September 30, 2017.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b><i>ACA Financial Audit of DI-Democracy International</i></b>                     | To audit Afghanistan Electoral Reform and Civic Advocacy, cooperative agreement 306-A-00-09-00522, for the period from January 1, 2016, to June 30, 2017.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |



| Project Title                                                                         | Objective                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>ACA Financial Audit of FHI 360</i></b>                                          | To audit SCH - Supply Chain Quality Assessment, contract 306-AID-OAA-C-15-00001, for the period from August 9, 2015, to September 30, 2017.                                                                                                                             |
| <b><i>ACA Financial Audit of IDS - International Government Services, LLC</i></b>     | To audit Monitoring Support Project - South West Provinces TO 2, contract AID-306-TO-15-00070, for the period from August 9, 2015, to August 10, 2017.                                                                                                                  |
| <b><i>ACA Financial Audit of IRD - International Relief and Development</i></b>       | To audit Engineering, Quality Assurance, Contract number is 306-C-00-11-00512, for the period from January 1, 2016, to April 17, 2016; and Kandahar Food Zone, cooperative agreement 306-AID-306-A-13-00008, for the period from October 1, 2016, to December 31, 2017. |
| <b><i>Audit of USAID/Afghanistan's New Development Partnership</i></b>                | To audit USAID/Afghanistan's New Development Partnership to determine if USAID/Afghanistan has 1) adopted internal policies and procedures to adequately verify indicator achievements and 2) assessed if the reported achievements were adequately verified.           |
| <b><i>Follow-Up Audit of USAID/Afghanistan's Multi-tiered Monitoring Strategy</i></b> | To audit USAID's Multi-Tiered Monitoring Strategy for Afghanistan to determine the extent that USAID has used its multi-tiered monitoring strategy to manage programs and serve as the basis for informed decision making.                                              |

## Planned Oversight Activities

As of March 31, 2019, the Lead IG agencies and their partner agencies had 38 planned projects related to OFS. Tables 15 and 16 list the project title and objective for each of these projects. Figure 10 describes the planned projects by strategic oversight area.

The following section highlights some of the planned OFS oversight projects by strategic oversight area.

### SECURITY

- The **DoD OIG** intends to evaluate whether the Military Services are providing enough credentialed counter-intelligence personnel to meet OCO requirements.
- **SIGAR** intends to audit Counternarcotics Police of Afghanistan Specialized Units to determine the extent to which the units are achieving their goals. **SIGAR** also intends to audit the Afghan Air Force's use and maintenance of MD-30, A-29, and PC-12 aircraft, and examine the Security Force Assistance Brigade's efforts in Afghanistan and their effects on ANDSF capabilities.

### GOVERNANCE AND CIVIL SOCIETY

- **SIGAR** intends to review DoD's Gender Advising programs for the MoD and MoI, and to audit CSTC-A's efforts to implement conditionality through its commitment letters with the MoD and MoI.

## HUMANITARIAN ASSISTANCE AND DEVELOPMENT

There are no planned oversight projects relating to humanitarian assistance for OFS.

## STABILIZATION

- **SIGAR** intends to audit DoD's Women Participation projects to determine if the planning and use of Afghan National Army and Police facilities were built for female members and their families. **SIGAR** also intends to inspect the Afghan National Army's MoD headquarters' infrastructure and security improvements.

## SUPPORT TO MISSION

- The **DoD OIG** intends to audit whether the DoD military services and the Defense Finance and Accounting Service accurately calculated hostile fire pay and imminent danger pay, family separation allowance, and combat zone tax exclusion for combat zone deployments.
- The **DoS OIG** intends to audit the DoS's Office to Monitor and Combat Trafficking in Persons to determine whether the administration and oversight of grants complied with Federal regulations and DoS guidance. Another DoS audit will determine whether DoS contractors providing armoring services to the DoS comply with contract terms and conditions.
- **SIGAR** intends to audit the DoD's end use monitoring of equipment purchased for the ANDSF. **SIGAR** also intends to conduct a follow-up audit of the Afghan National Police personnel and payroll systems.

Figure 10.

### Planned Projects by Strategic Oversight Area

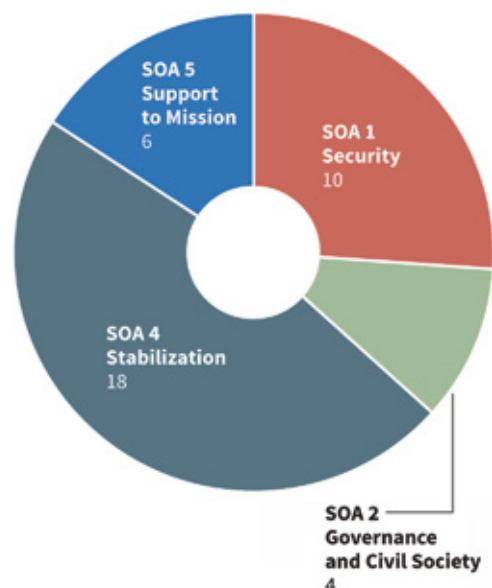


Table 15.

**Planned Oversight Projects by Lead IG Agencies, as of March 31, 2019**

| Project Title                                                                                                                    | Objective                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</b>                                                                         |                                                                                                                                                                                                                                                      |
| <i><b>Audit of the Department of Defense Military Payroll for Combat Zone Entitlements</b></i>                                   | To determine whether the DoD military components and the Defense Finance and Accounting Service accurately calculated hostile fire pay, imminent danger pay, family separation allowance, and combat zone tax exclusion for combat zone deployments. |
| <i><b>Evaluation of Tactical Signals Intelligence Processing, Exploitation and Dissemination Support to OIR and OFS</b></i>      | To determine whether Theater Support Activity's tactical Signals Intelligence Processing, Exploitation and Dissemination support is sufficient to satisfy OIR and OFS priority intelligence requirements                                             |
| <b>DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL</b>                                                                           |                                                                                                                                                                                                                                                      |
| <i><b>Audit of DoS Armored Vehicle Procurement Process</b></i>                                                                   | To determine whether DoS contractors are providing armoring services to the DoS that comply with contract terms and conditions.                                                                                                                      |
| <i><b>Audit of the Administration and Oversight of Grants within the Office to Monitor and Combat Trafficking in Persons</b></i> | To determine extent to which the DoS Office to Monitor and Combat Trafficking in Persons' administration and oversight of grants are in accordance with applicable Federal acquisition regulations and DoS guidance.                                 |
| <i><b>Audit of the Assistance Provided under the Counterterrorism Partnership Fund</b></i>                                       | To determine whether the Bureau of Counterterrorism and Countering Violent Extremism has developed and implemented policies and procedures to monitor funds awarded under CTPF and the extent to which CTPF has achieved its goals.                  |

Table 16.

**Planned Oversight Projects by Lead IG Partner Agencies, as of March 31, 2019**

| Project Title                                                                    | Objective                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION</b>                  |                                                                                                                                                                                                                                                                                                                                                                         |
| <i><b>Review of Counternarcotics Police of Afghanistan Specialized Units</b></i> | To audit Counternarcotics Police of Afghanistan Specialized Units to 1) determine the extent to which counternarcotic police specialized units are achieving their goals; 2) assess the oversight of salary payments made to personnel in the specialized units; and 3) assess the long-term sustainability of the specialized units.                                   |
| <i><b>Afghan Air Force Use and Maintenance of its PC-12s</b></i>                 | To review lessons learned for the Afghan Special Mission Wing's use and maintenance of its fleet of PC-12s and assess 1) the extent to which the Wing can operate and maintain the PC-12s; and 2) the DoD's efforts to ensure that the Wing can operate and maintain the PC-12s, including any contracts the DoD is funding or plans to fund to provide those services. |

| Project Title                                                                                                                                                                   | Objective                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Afghan Air Force Use and Maintenance of its A-29 Fleet</i></b>                                                                                                            | To 1) describe the DoD's process for selecting the A-29 as a platform for the AAF; 2) assess the extent to which the AAF can operate and maintain the A-29, including the DoD's measures for determining success; 3) assess the DoD's efforts to ensure that the AAF can operate and maintain the A-29s, including any contracts the DoD is funding or plans to fund to provide those services; and 4) determine the extent to which the AAF will be able to sustain this fleet in the future.                                                            |
| <b><i>Afghan Air Force Use and Maintenance of its MD-530 Fleet</i></b>                                                                                                          | To 1) describe the DoD's process for selecting the MD 530 as a platform for the AAF; 2) assess the extent to which the AAF can operate and maintain the MD-530, including the DoD's measures for success; 3) assess the DoD's efforts to ensure that the AAF can operate and maintain the MD 530s, including any contracts the DoD is funding or plans to fund to provide those services; and 4) determine the extent to which the AAF will be able to sustain this fleet in the future.                                                                  |
| <b><i>Combined Security Transition Command-Afghanistan's Efforts to Implement Conditionality through its Commitment Letters with the Ministries of Defense and Interior</i></b> | To 1) identify the conditions CSTC-A has included in its commitment letters with the MoD and the MoI, and how these conditions have changed over time; 2) assess the extent to which the MoD and MoI met those conditions; and 3) assess the extent to which CSTC-A implemented the penalties described in the commitment letters when the MoD and MoI did not meet those conditions.                                                                                                                                                                     |
| <b><i>DoD's Gender Advising Programs for the Ministries of Defense and Interior</i></b>                                                                                         | To 1) identify the DoD's gender-related goals for the MoD and MoI, and determine how the DoD has incorporated these goals in its strategies, plans, and other directives related to its ministry advising efforts; 2) identify how the DoD measures the results of its gender-advising efforts and the extent to which these efforts have been met and are effective; and 3) identify what impediments, if any, may be prohibiting greater success in gender-related areas of improvement at the MoD and MoI, and how the DoD is addressing those issues. |
| <b><i>Implementation of DoD's Follow-on Contract to Operate and Maintain Critical ANDSF Infrastructure</i></b>                                                                  | To assess the extent to which: 1) the follow-on national maintenance contract for critical ANDSF infrastructure is achieving its contractual requirements and DoD's broader goal of developing the ANDSF's capacity to independently operate and properly maintain this infrastructure, and 2) the U.S. Army Corps of Engineers developed measurable performance standards for the follow-on national maintenance contract to enable evaluation of work performed against those standards, and assess the contractor's performance.                       |
| <b><i>Audit of DoD's Women Participation Projects</i></b>                                                                                                                       | To review the planning and use ANA and ANP facilities built for female members of the ANDSF and their families.                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b><i>Review of the Security Force Assistance Brigades in Afghanistan</i></b>                                                                                                   | To examine the efforts of Security Force Assistance Brigades in Afghanistan and their effect on ANDSF capabilities.                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b><i>Review of CSTC-A's Vaccines for the Afghan National Army and Afghan National Police</i></b>                                                                               | To review CSTC-A's procurement and management of vaccines for the ANA and ANP including vaccination schedules and distribution plans.                                                                                                                                                                                                                                                                                                                                                                                                                     |

| Project Title                                                                                                           | Objective                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Audit of ANDSF Pharmaceutical, Medical, and Surgical Materials (Class VIII)</i></b>                               | To assess the extent to which DoD and the ANDSF 1) developed and validated ANDSF Class VIII needs; 2) provided needed Class VIII supplies in accordance with DoD and ANDSF requirements; and 3) oversee the proper storage, maintenance, and usage of Class VIII supplies and equipment.                                                                                       |
| <b><i>Audit to the Train Advise Assist Command-Air (TAAC-Air) Afghan Tactical Air Coordinators Training Program</i></b> | To assess the extent to which 1) the procurement of training services was done in accordance with the terms of the contract(s); 2) TAAC-Air provided administrative, logistical, and operational support to Air-to-Ground Integration personnel; and 3) TAAC-Air has been able to recruit, train, and retain sufficient and qualified Afghan Tactical Air Coordinators.        |
| <b><i>Audit of the DoD's End Use Monitoring of Equipment Purchased for the ANDSF</i></b>                                | To determine the extent to which the DoD 1) has implemented an end use monitoring program in accordance with Section 40A of the Arms Export Control Act; 2) is conducting post-delivery monitoring, both routine and enhanced, of end-use items; and 3) is reporting and investigating end-use violations in accordance with applicable regulations, policies, and procedures. |
| <b><i>DoD's Use of Funds Appropriated to Recruit and Retain Women in the ANDSF</i></b>                                  | To determine 1) how much of the appropriated funding meant to support women in the ANDSF DoD has spent and identify the efforts the DoD has implemented using this funding; 2) how the DoD selects which efforts to fund; and 3) how these efforts have promoted recruitment and retention of women in the ANDSF.                                                              |
| <b><i>Inspection of the Women's Participation Program–New ANP Female Compound, Jalalabad</i></b>                        | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                           |
| <b><i>Inspection of ANA Mazar-e Sharif A29 Repair Taxiway</i></b>                                                       | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                           |
| <b><i>Inspection of ANA-ANP NEI Kunduz/Asqalan</i></b>                                                                  | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                           |
| <b><i>Inspection of Women's Participation Program–ANP Kabul Police Academy 2</i></b>                                    | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                           |
| <b><i>Inspection of ANA NEI Camp Shaheen/Dahti Shadian</i></b>                                                          | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                           |



| Project Title                                                                                                 | Objective                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Inspection of ANA AEI Electrical Infrastructure MFNDU/Darulaman/Commando</i></b>                        | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                                                                                                                                                                             |
| <b><i>Inspection of ANA MOD HQ Infrastructure &amp; Security Improvements</i></b>                             | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                                                                                                                                                                             |
| <b><i>Inspection of Women's Participation Program–New ANP Women Compound, Gardez</i></b>                      | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                                                                                                                                                                             |
| <b><i>Inspection of Women's Participation Program–ANP Regional Training Center PD-9 Training Building</i></b> | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                                                                                                                                                                             |
| <b><i>Inspection of ANP MOI HQ Entry Control Points, Parking, and Lighting</i></b>                            | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                                                                                                                                                                             |
| <b><i>Inspection of ANA AEI Electrical Infrastructure Pol-i-Charkhi</i></b>                                   | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                                                                                                                                                                             |
| <b><i>Inspection of ANA KNMH Entry Control Point 1&amp;2</i></b>                                              | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                                                                                                                                                                             |
| <b><i>Follow-up Audit of Afghan National Police Personnel and Payroll Systems</i></b>                         | To assess 1) the processes by which CSTC-A, United Nations Development Programme, and the Afghan government collect personnel and payroll data for ANP personnel assigned and present-for-duty; 2) how CSTC-A, the United Nations Development Programme, and the Afghan government store, access, transfer, and use this data; and 3) the extent to which CSTC-A, the United Nations Development Programme, and the Afghan government verify and reconcile ANP personnel and payroll data to determine the accuracy of the data. |
| <b><i>Inspection of ANA AEI Electrical Infrastructure MFNDU/Darulaman/Commando</i></b>                        | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                                                                                                                                                                             |
| <b><i>Ministry of Interior's Accountability for Vehicles</i></b>                                              | To assess the extent to which 1) the DoD and the MoI have developed and implemented policies and procedures to account for vehicles purchased with U.S. funds; and 2) the policies and procedures enable them to accurately account for those vehicles.                                                                                                                                                                                                                                                                          |

| Project Title                                                                           | Objective                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Inspection of Pol-i-Charkhi Wastewater Treatment Plant</i></b>                    | To determine the extent to which 1) the construction was completed in accordance with contract requirements and technical specifications; and 2) the facility is being used and properly maintained.                                                                                                                                                                                                                                                                                                                                                                                 |
| <b><i>Audit of USAID's Efforts to Support Development of Subnational Governance</i></b> | To determine the extent to which 1) the contractor(s) for the Initiative to Strengthen Local Administrations and Strong Hubs for Afghan Hope and Resilience Program programs have met the intended goals and objectives of the programs; 2) USAID has overseen these programs and planned for them to be sustained; and 3) USAID has coordinated these programs with its other governance efforts and those of other donors.                                                                                                                                                         |
| <b><i>Audit of Commercial Horticulture and Agricultural Marketing Program</i></b>       | To 1) assess the extent to which the Commercial Horticulture and Agricultural Marketing Program contractor(s) is providing services in accordance with the terms of their contracts; 2) assess the extent to which USAID measures Commercial Horticulture and Agricultural Marketing Program's progress in meeting its goals and objectives; and 3) identify the challenges, if any, USAID and its contractor(s) have faced in implementing and sustaining Commercial Horticulture and Agricultural Marketing Program, and the extent to which USAID has addressed those challenges. |
| <b><i>Audit of USAID's Agricultural Credit Enhancement Project</i></b>                  | To assess the extent to which 1) the Agricultural Credit Enhancement contractor(s) is providing services in accordance with the terms of their contracts; 2) USAID measures Agricultural Credit Enhancement's progress in meeting its goals and objectives; and 3) identify the challenges, if any, USAID has faced in implementing and sustaining Agricultural Credit Enhancement, and whether USAID has addressed those challenges.                                                                                                                                                |

## INVESTIGATIONS AND HOTLINE ACTIVITY

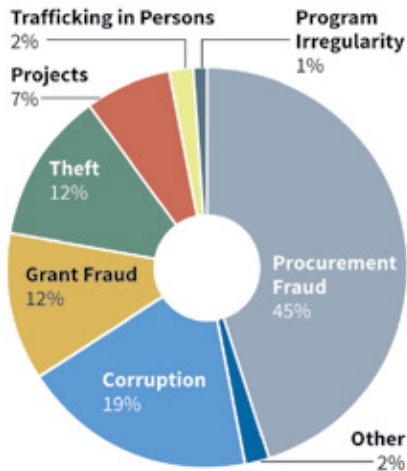
### Investigations

During the quarter, the investigative components of the Lead IG agencies and their partner agencies continued to conduct criminal investigations related to OFS. The Lead IG agencies use criminal investigators forward deployed to the region, as well as criminal investigators in the United States, to investigate OFS-related fraud and corruption. The Defense Criminal Investigative Service (DCIS, the criminal investigative component of the DoD OIG), has an office at Bagram Airfield and in Kabul, within the NATO Resolute Support Compound. The DoS OIG has three auditors at the U.S. Embassy, Kabul, and also maintains an office in Frankfurt, Germany, from which investigators travel to Afghanistan. DoS investigators in Washington also travel as necessary to Afghanistan.

In addition, these investigative components continue to investigate "legacy" cases pertaining to actions committed during Operation Enduring Freedom, which concluded in December 2014. USAID OIG also conducts investigations in Afghanistan that are unrelated to OFS.

# ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION FREEDOM'S SENTINEL  
As of March 31, 2019



OPEN INVESTIGATIONS  
**57**

## Q2 FY 2019 ACTIVITY

|              |   |
|--------------|---|
| Cases Opened | 5 |
| Cases Closed | 7 |

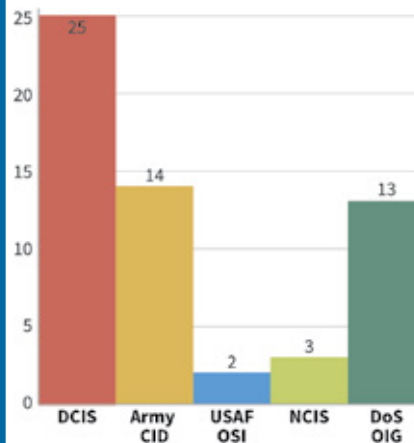
## Q2 FY 2019 BRIEFINGS

|                     |     |
|---------------------|-----|
| Briefings Held      | 24  |
| Briefings Attendees | 129 |

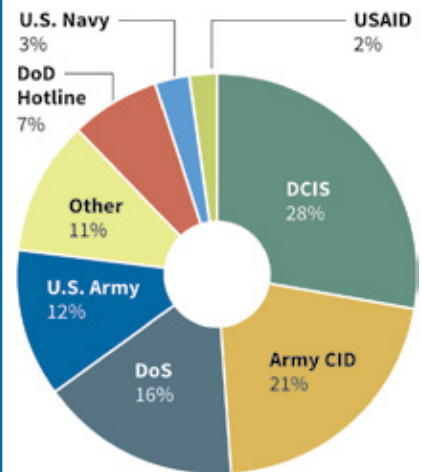
## Q2 FY 2019 RESULTS

|                       |   |
|-----------------------|---|
| Arrests               | — |
| Criminal Charges      | — |
| Criminal Convictions  | — |
| Fines/Recoveries      | — |
| Debarments            | — |
| Contract Terminations | — |

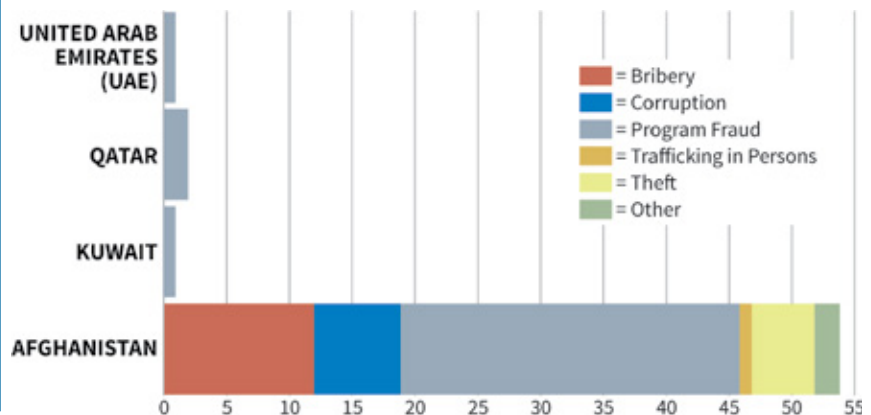
## OPEN INVESTIGATIONS BY WORKING GROUP MEMBER\*



## SOURCES OF ALLEGATIONS



## PRIMARY OFFENSE LOCATIONS



\*Some investigations are joint with more than one agency and some not joint with any other agency. Therefore, the total number of Joint Open Cases may not equal the total number of Open Cases. Open Cases as of 3/31/2019.

## OFS INVESTIGATIVE ACTIVITY

As of March 31, 2019, investigative branches of DoS OIG and DoD OIG and their partner agencies closed 7 investigations, initiated 5 new investigations, and coordinated on 57 open investigations. The investigations involve a variety of alleged crimes including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and trafficking-in-persons. This quarter, the Fraud and Corruption Investigative Working Group conducted 24 fraud awareness briefings for 129 participants.

The DoS OIG is working on 13 investigations. The Dashboard on page 77 contains a consolidated listing of these investigative components. The following are examples of investigative activities.

## INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES

The Lead IG agencies and their partner agencies have 45 ongoing “legacy” case involving the OFS area of operation that occurred prior to the designation of OFS.

### Afghan Company Settles Bribery Charges

Based on a legacy Operation Enduring Freedom investigation, an Afghan company charged for fraud and bribery agreed to forfeit \$24.5 million to the United States as part of a February 22, 2019 settlement agreement.

These actions are based on a legacy Operation Enduring Freedom investigation conducted jointly by the Federal Bureau of Investigation, SIGAR, and the U.S. Army Criminal Investigation Command. Hikmat Shadman, an Afghan citizen, owned and operated the Hikmat Shadman Logistics Serves Company (HSLSC) and provided transportation and logistics support to U.S. forces operating in and around Kandahar, Afghanistan.

The investigation revealed that two soldiers, former Captain David Kline and former Sergeant First Class Robert Green, accepted bribes in exchange for facilitating contract actions related to move supplies such as fuel and military equipment. Kline and Green previously entered guilty pleas in federal court to receiving gratuities from Shadman during this deployment for and because of favorable contract actions.

On January 3, 2019, HSLSC pleaded guilty in the Eastern District of North Carolina to two counts of paying gratuities to Kline and Green in Afghanistan, and one count of conspiracy to do the same, in order to ensure the award of contracts to HSLSC, and was sentenced to pay a \$810,000 fine and forfeit \$190,000. On February 26, 2019, the U.S. Army Suspension and Debarment Official debarred Shadman, his company HSLSC, and 11 others involved in the conspiracy, from doing business with the U.S. Government for 20 years.

## USAID OIG INVESTIGATIVE ACTIVITY IN AFGHANISTAN

USAID OIG Afghanistan office consists of two Foreign Service criminal investigators and two Foreign Service national investigators located in Kabul, along with one investigative analyst based in Washington, D.C.

During the quarter, USAID OIG received 31 new allegations related to USAID's activities in Afghanistan. As of March 31, 2019, USAID OIG had 18 open investigations, including 4 joint investigations with SIGAR involving Afghanistan-related programs and operations. USAID OIG submitted seven referrals including five to USAID, one to the DoS Bureau of Diplomatic Security, and one to the World Food Programme OIG.

In addition, USAID OIG conducted 7 fraud awareness briefings in Afghanistan during the quarter for 189 participants. For example, at the request of the USAID/Afghanistan Mission Director during the Lead IG trip to Afghanistan in February, the USAID Inspector General addressed mission staff and implementing partners in Afghanistan in two separate briefings to emphasize their respective roles in combating fraud, waste, and abuse.

### **Joint USAID OIG-SIGAR Investigation Leads to Administrative Agreement with the American University of Afghanistan and Stringent Programmatic Controls Imposed by USAID**

The U.S. Government's investments in the American University of Afghanistan (AUAF), which have exceeded \$100 million over more than a decade, have been at the core of support for higher education in Afghanistan. A joint investigation by USAID OIG and the SIGAR identified widespread mismanagement involving more than \$100 million in U.S. Government funding provided to the AUAF over the past decade, leading to an administrative action in March.

The investigation determined that AUAF failed to comply with accounting, timekeeping, and record-keeping requirements, and exposed conflicts of interest by senior AUAF officials as well as a lack of sufficient oversight by the AUAF board of governors. In July 2018, USAID OIG and SIGAR issued a joint referral to USAID for consideration as to whether AUAF should be entrusted with continued receipt of U.S. Government funds.

In response to this referral, in March 2019, USAID executed a comprehensive administrative agreement with AUAF wherein AUAF acknowledged the need to make improvements in the areas identified by SIGAR and USAID OIG, and agreed to stringent oversight measures related to its financial management, compliance with award terms, and governance structure.

The agreement includes a requirement for an independent counsel to serve as an independent check for USAID to monitor all of AUAF's accountability efforts, the creation of an audit, risk, and compliance committee to monitor and ensure compliance with the terms and conditions of AUAF's U.S. Government grants and cooperative agreements, and a requirement that AUAF report back to USAID regarding the status of corrective actions taken. USAID also responded to the USAID OIG-SIGAR referral by imposing supplemental



award conditions on AUAF, including AUAF adding a USAID employee to serve on AUAF's board of governors as a full voting member for as long as USAID provides AUAF with funding, mandating full cooperation with a USAID-designated financial monitor, and ensuring that AUAF demonstrates progress toward obtaining U.S. academic accreditation.

## Hotline

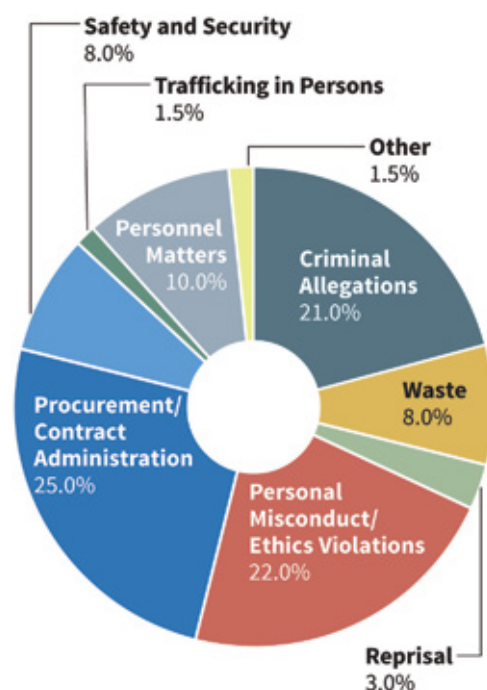
This quarter, the Lead IG agencies and their partner agencies opened 40 cases because of hotline complaints. Hotlines provide a confidential, reliable means to report allegations of fraud, waste, and abuse without fear of reprisal. Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. The OIG hotline representatives process the complaints they receive and refer these complaints to the appropriate entity in accordance with their respective protocols. Any hotline complaint that merits referral is sent to the responsible organization for investigation or informational purposes.

The DoD OIG employs an investigator to coordinate the hotline contacts received among the Lead IG agencies and others, as appropriate. Some hotline complaints include numerous allegations that result in multiple cases. However, not all complaints result in the opening of investigative cases. The cases opened this quarter were referred within the DoD OIG and the IGs for the military services.

As noted in Figure 11, the complaints received during this quarter are related to personal misconduct and criminal allegations, procurement or contract administration irregularities, waste of Government resources, personnel matters, reprisal, safety and security, and trafficking in persons allegations.

Figure 11.

### Hotline Activities





*Super Galaxy*





Airmen, Soldiers, and personnel prepare to load Apache Helicopters into a C-5 at Bagram Airfield. (U.S. Air Force photo)

## APPENDICES

|                                          |    |
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## APPENDIX A

### Classified Appendix to this Report

This appendix provides additional information related to counterterrorism and other activities in Afghanistan. The appendix will be delivered to appropriate government agencies and congressional committees.

## APPENDIX B

### Methodology for Preparing this Lead IG Quarterly Report

This report complies with sections 2, 4, and 8L of the Inspector General Act of 1978, which requires that the designated Lead IG provide a quarterly report, available to the public, on an overseas contingency operation. The DoD IG is the designated Lead IG for OFS. The DoS IG is the Associate IG for the operation.

The USAID IG is designated by the Inspector General Act as the third IG responsible for overseas contingency operations, but USAID has no OFS-related programs or activities. However, the USAID OIG does conduct audits, investigations, and other activities in Afghanistan. USAID OIG coordinates those activities as appropriate, with other oversight entities.

This report contains information from the Lead IG agencies as well as from partner oversight agencies. This unclassified report covers the period from January 1, 2019, through March 31, 2018.

To fulfill its congressional mandate to produce a quarterly report on OFS, the Lead IG gathers 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 formal audits, inspections, or evaluations mentioned or referenced in this report, the Lead IG agencies have not verified or audited all of the data and information provided by the agencies.

This report includes an appendix containing classified information on the U.S. counterterrorism mission in Afghanistan, as well as information related to the Afghan security forces and the Afghan security ministries. This classified appendix is provided to relevant agencies and congressional committees.

#### DATA CALL

Each quarter, the Lead IG directs a series of questions, or data calls, to federal agencies about their programs and operations related to OFS. Lead IG coordinates with SIGAR, which also issues a data call to support its quarterly report, in developing the OFS data call to avoid duplication and minimize the burden on reporting agencies while maximizing the collective yield of the data calls. The Lead IG agencies use responses to these data calls to develop sections of the OFS quarterly report, as well as to inform decisions concerning future audits and evaluations.

Various DoD commands and offices, and DoS and USAID offices participated in the data call for OFS this quarter.



## OPEN-SOURCE RESEARCH

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

- Information publicly released by U.S. Government agencies included in the data call
- Congressional testimony
- Press conferences, especially DoD and DoS Briefings
- United Nations (and relevant branches)
- Reports issued by non-governmental organizations
- Media reports

Materials collected through open source research provide information to describe the status of the operation and help the Lead IG agencies assess information provided in their agency data calls. However, the Lead IG agencies have not tested, verified, or independently assessed the assertions made by these agencies.

## REPORT PRODUCTION

The Lead IG is responsible for assembling and producing this report. It coordinates with the DoS OIG and the USAID OIG, which drafted sections of the report related to the activities of their agencies. Every Lead IG agency participates in reviewing and editing the entire quarterly report.

The Lead IG agencies provide the offices who have responded to the data call with opportunities to verify and comment on the content of the report. During the first review, the Lead IG asks agencies to correct inaccuracies and provide additional documentation. The Lead IG incorporates agency comments, where appropriate, and sends the report back to the agencies for a final review for accuracy. Each OIG coordinates the review process with its own agency.



## ACRONYMS

| Acronym |                                                  |
|---------|--------------------------------------------------|
| AAF     | Afghan Air Force                                 |
| ACJC    | Anti-Corruption Justice Center                   |
| ALP     | Afghan Local Police                              |
| ANA     | Afghan National Army                             |
| ANA-TF  | Afghan National Army Territorial Force           |
| ANDSF   | Afghan National Defense and Security Forces      |
| ANP     | Afghan National Police                           |
| ASFF    | Afghan Security Forces Fund                      |
| ASSF    | Afghan Special Security Forces                   |
| AUAF    | American University of Afghanistan               |
| CSTC-A  | Combined Security Transition Command-Afghanistan |
| DCIS    | Defense Criminal Investigative Service           |
| DIA     | Defense Intelligence Agency                      |
| DoD     | Department of Defense                            |
| DoS     | Department of State                              |
| FFP     | Food for Peace                                   |
| FY      | Fiscal Year                                      |
| GAO     | Government Accountability Office                 |
| HSLSC   | Hikmat Shadman Logistics Services Company        |
| IDP     | Internally Displaced Person                      |
| IEC     | Independent Election Commission                  |
| IED     | Improvised Explosive Device                      |
| IOM     | International Organization for Migration         |
| ISIS-K  | Islamic State of Iraq and Syria-Khorasan         |
| Lead IG | Lead Inspector General                           |

| Acronym          |                                                                    |
|------------------|--------------------------------------------------------------------|
| Lead IG agencies | DoD OIG, DoS OIG, and USAID OIG                                    |
| MoD              | Ministry of Defense                                                |
| Mol              | Ministry of Interior Affairs                                       |
| NATO             | North Atlantic Treaty Organization                                 |
| O&M              | Operation and Maintenance                                          |
| OCO              | Overseas Contingency Operation                                     |
| OFDA             | Office of Foreign Disaster Assistance                              |
| OFS              | Operation Freedom's Sentinel                                       |
| OIG              | Office of Inspector General                                        |
| OIR              | Operation Inherent Resolve                                         |
| OMB              | Office of Management and Budget                                    |
| PRM              | Bureau of Population, Refugees, and Migration                      |
| SFAB             | Security Force Assistance Brigade                                  |
| SIGAR            | Special Inspector General for Afghanistan Reconstruction           |
| SMW              | Special Mission Wing                                               |
| SRAR             | Special Representative for Afghanistan Reconciliation              |
| UN               | United Nations                                                     |
| UNAMA            | United Nations Assistance Mission in Afghanistan                   |
| UN OCHA          | United Nations Office for the Coordination of Humanitarian Affairs |
| USAID            | United States Agency for International Development                 |
| USFOR-A          | United States Forces-Afghanistan                                   |



## ENDNOTES

### Executive Summary

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