



OPERATION FREEDOM'S SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



JULY 1, 2018–SEPTEMBER 30, 2018

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 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 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 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 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. For further details on the methodology for this report, see p. 86.

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 14th 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 establishment of self-sustaining Afghan National Defense and Security Forces and security ministries that together seek 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 July 1, 2018, through September 30, 2018.

We have organized the information in this report according to the five strategic oversight areas set out in our *FY 2019 Joint Strategic Oversight Plan for Afghanistan*:

- Security
- Governance and Civil Society
- Humanitarian Assistance and Development
- Stabilization and Infrastructure, and
- Support to Mission

This report also features oversight work completed by the Lead IG agencies and our partner oversight agencies during the same period, as well as ongoing and planned oversight work.

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



Handwritten signature of Glenn A. Fine in black ink.

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



Handwritten signature of Steve A. Linick in black ink.

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



Handwritten signature of Ann Calvaresi Barr in black ink.

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



On the Cover

(Top row): Afghan troops prepare for the arrival of U.S. Secretary of Defense James N. Mattis at the Afghan Presidential Office building, Kabul (DoD photo); On the road towards the Afghan parliament building, flags fly high over the capital city (NATO photo); U.S. Air Force weapon loaders load an autocannon of an A-10 Thunderbolt II at Kandahar Airfield (U.S. Air Force photo); Afghan President Ashraf Ghani places a floral wreath at the Independence Memorial during an Afghanistan Independence Day event in Kabul (U.S. Air Force photo). (Bottom row): The United Kingdom increases support for NATO's Resolute Support mission with 10 "Foxhound" vehicles. (NATO photo); An Afghan Special Security Forces member on a patrol. (NATO photo).

MESSAGE FROM THE LEAD INSPECTOR GENERAL



Glenn A. Fine

I am pleased to present the 14th Lead Inspector General (Lead IG) report on Operation Freedom's Sentinel (OFS). This report summarizes key events in Afghanistan this quarter and describes completed, ongoing, and planned Lead IG and partner agency oversight work relating to OFS.

During the quarter, General Austin Scott Miller assumed command of U.S. and international forces in Afghanistan. Under the Administration's South Asia strategy, announced in August 2017, the United States deployed 3,500 additional troops to Afghanistan to enhance training and assistance for the Afghan security forces and to seek to pressure the Taliban to enter into negotiations to end the 17-year old conflict. The outgoing U.S. Commander, General John Nicholson, highlighted progress toward the goals of the South Asia strategy, including growing capacity of the Afghan forces, and the May ceasefire between the Taliban and the Afghan government.

However, progress towards peace remains elusive. This quarter, 65 percent of the Afghan population lived in areas under government control or influence, a figure that has not changed in the past year. In addition, the United Nations reported that civilian casualties during the quarter increased compared to the same period last year. Similarly, the number of casualties to Afghan security forces during the quarter exceeded casualty rates during the same period last year.

In addition to the Taliban attacks, the Islamic State in Iraq and Syria-Khorasan (ISIS-K) continued to carry out high-profile attacks that killed hundreds of civilians. During the quarter, U.S. and Afghan forces conducted counterterrorism operations against ISIS-K and other terrorist groups, including a U.S. airstrike that killed the ISIS-K leader.

Humanitarian needs due to the ongoing conflict and natural disasters grew more acute during the quarter. The United Nations reported that 3.5 million Afghans are in need of urgent food assistance due to drought and that the population of Afghans internally displaced due to drought and conflict this year approached 500,000 people.

During this quarter, the Lead IG agencies and our oversight partners continued to provide oversight of OFS activities in Afghanistan. We issued 11 reports relating to OFS that address topics such as contract performance and accountability, fire safety standards, and a Department of State aviation program. Lead IG agency investigations this quarter resulted in three debarments, and numerous fines and recoveries. Thirty-five criminal investigations were ongoing at the end of the quarter.

My Lead IG colleagues and I remain committed to oversight of each overseas contingency operation, including OFS. We thank the OIG employees who are deployed abroad, who travel to the region, and who work in the United States to perform their important oversight work.

A handwritten signature in black ink that reads "Glenn A. Fine". The signature is written in a cursive, flowing style.

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





Afghan and U.S. Special Operations soldiers depart on a convoy in preparation for an operation against the Taliban in Logar province. (U.S. Air Force photo)

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EXECUTIVE SUMMARY

THE QUARTER IN REVIEW

Afghanistan remained a dangerous place for Afghan civilians and security forces during the quarter. Civilian casualties increased this quarter compared to the previous quarter, according to data compiled by both the United Nations and Resolute Support.¹ Casualties to the Afghan National Defense and Security Forces (ANDSF) during the quarter exceeded casualty rates during the same period in 2017.² In addition, Resolute Support, the NATO-led mission in Afghanistan, assessed that 65 percent of the Afghan population lived in areas under Afghan government control or influence, a figure that has not changed over the past year.³

On August 10, Taliban fighters launched a coordinated, multi-pronged attack on Ghazni city. Afghan and U.S. forces expelled the Taliban fighters from the city after 5 days of fighting.⁴ U.S. Forces-Afghanistan (USFOR-A) told the DoD OIG that Taliban attacks on large population centers are likely to occur again in the future.⁵ In addition to the continued Taliban attacks, the Islamic State in Iraq and Syria-Khorasan (ISIS-K) continued to stage attacks in Afghanistan's eastern provinces and in Kabul, but experienced a setback when Taliban fighters expelled ISIS-K insurgents from Jowzjan province in northern Afghanistan.⁶



U.S. SUPPORT TO AFGHAN SECURITY FORCES CONTINUES

U.S. forces continued to provide combat-enabling support to the ANDSF as they battled the Taliban. USFOR-A and the Afghan Air Force (AAF) conducted airstrikes against the Taliban and Taliban narcotics facilities, particularly in Helmand and Farah provinces. However, the ANDSF continued to deploy many soldiers and police to staff isolated checkpoints, a practice that USFOR-A described as a “major concern” because it limits forces that could be deployed for offensive operations.⁷

SELECTED KEY EVENTS, 7/1/2018-9/30/2018

9 Secretary of State Michael Pompeo visits Afghanistan and urges the Taliban to join peace talks.

2 Following sustained Taliban attacks, more than 200 ISIS-K fighters in Jowzjan province surrender to the Afghan government.

15 An ISIS-K suicide bomber targets an education center in a Shia neighborhood in Kabul, killing 48 civilians.

JUL

22 An ISIS-K suicide bomber targets crowd gathered at the Kabul airport to welcome home 1st Vice President Abdul Rashid Dostum, killing 23 people and injuring more than 100 people.

3 Suicide bombers disguised in burqas attack a Shia mosque in Paktia province, killing 29 civilians and injuring more than 80 civilians.

AUG

15 Taliban fighters attack an Afghan army base and a police check point in Baghlan province, killing at least 39 Afghan service members.



U.S. Army General Joseph Votel, United States Central Command commander, General Scott Miller, Resolute Support mission commander, and General John Nicholson, outgoing Resolute Support mission commander, stand for the playing of the NATO Hymn during a change of command ceremony in Kabul. (U.S. Air Force photo)

U.S. and international forces also continued to train, advise, and assist Afghan security forces as they build their institutional and operational capacity. The 1st Security Force Assistance Brigade (SFAB), the specialized advisor brigade deployed to Afghanistan in support of the South Asia strategy, is scheduled to rotate out of theater in the fall. USFOR-A reported to the DoD OIG that it plans to use currently-deployed personnel to continue advising until the next SFAB arrives in the spring.⁸ In addition, USFOR-A reported steady progress in building the AAF and improving the ANDSF's capacity to maintain ground vehicles and aircraft.⁹

19 President Ghani offers the Taliban a conditional 3-month ceasefire. The Taliban does not issue a public response.

2 General Austin Scott Miller assumes command of USFOR-A and the Resolute Support mission.

5 A pair explosions kill at least 20 civilians in an attack on a Shia wrestling club in Kabul; ISIS-K claims responsibility.

SEP

25 Hanif Atmar resigns his position as Afghanistan's national security advisor.

2 A U.S. airstrike in Nangarhar province kills ISIS-K leader Abu Saad Orakzai.

7 Secretary of Defense James Mattis visits Afghanistan.



A UH-60 Black Hawk lifts off during the Ghazni offensive. (U.S. Army photo)

This quarter, USFOR-A provided an update on the pilot program of the Afghan National Army Territorial Force (ANA-TF), the new units created to serve as a hold force in security-permissive locations. The ANDSF was able to recruit enough soldiers to form six of its eight planned companies, which raises concerns about recruitment for ANA-TF companies in the future. The ANDSF also established three “emergency” ANA-TF companies to respond to the volatile security situation in Nangarhar province.¹⁰

PEACE REMAINS ELUSIVE

The Administration’s South Asia strategy seeks to use military and diplomatic pressure to compel the Taliban to begin a reconciliation process with the Afghan government. During the quarter, military and diplomatic leaders stated that the South Asia strategy was “working.” For example, outgoing USFOR-A Commander General John Nicholson said that “progress on the peace process,” including the May ceasefire, would not have happened without the strategy.¹¹ Media outlets reported that a senior DoS official met with Taliban officials in July, although the DoS declined to provide comment to the DoS OIG about these reports.¹² In September, the DoS appointed Ambassador Zalmay Khalilzad to serve as Special Representative for Afghan Reconciliation.¹³

Last quarter, the Taliban participated in a ceasefire with Afghan security forces. This quarter the Taliban declined the Afghan government’s second offer for a ceasefire. As the Afghan government prepared for the October 20 parliamentary elections, Taliban fighters carried out attacks across the country, targeting election facilities and candidates.¹⁴

First Vice President Abdul Rashid Dostum returned from a 14-month exile in Turkey and became a vocal proponent of a political coalition formed to oppose President Ghani.¹⁵ The shifting political alliances within the Afghan government in advance of the 2019 presidential election may undermine the ability of Afghan political leaders to remain unified during any peace negotiations.

The ANDSF was only able to recruit enough soldiers to form six of its eight planned companies, which raises concerns about recruitment for ANA-TF companies in the future.



Afghan troops prepare for the arrival of U.S. Secretary of Defense James N. Mattis at the Afghan Presidential Office building, Kabul. (DoD photo)

ECONOMY STRAINED BY DROUGHT AND A WEAK CURRENCY

Drought conditions worsened significantly during the quarter, reducing access to water and decreasing agricultural output.¹⁶ An estimated 253,000 people have been displaced this year because of the drought, while an estimated 243,000 people have been displaced due to conflict.¹⁷ In addition, more than 166,000 undocumented Afghans returned from Iran and Pakistan during the quarter, bringing the total number of returnees during 2018 from those countries to more than 577,000.¹⁸

During the quarter, Afghanistan's currency fell to its lowest exchange rate relative to the U.S. dollar in 15 years. The governor of Afghanistan's central bank attributed the foreign exchange drop to widespread smuggling of U.S. dollars into Iran.¹⁹ The combination of the weakening economy and the growing number of displaced persons and returnees may further destabilize Afghanistan's already volatile security situation.

An estimated 253,000 people have been displaced this year because of the drought, while an estimated 243,000 people have been displaced due to conflict.

LEAD IG OVERSIGHT ACTIVITIES

STRATEGIC PLANNING

Since the 2015 designation of the Department of Defense (DoD) IG as the Lead IG for OFS, the three Lead IG agencies have developed and implemented an annual plan for comprehensive oversight of OFS. 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: Security, Governance and Civil Society, Humanitarian Assistance and Development, Stabilization and Infrastructure, and Support to Mission. The strategic plan was included in the *FY 2019 Comprehensive Oversight Plan for Overseas Contingency Operations*.

AUDIT, INSPECTION, AND EVALUATION ACTIVITY

As of September 30, 2018, Lead IG agencies and their oversight partners had 39 ongoing and 41 planned oversight projects for OFS. Table 1 lists the oversight reports issued this quarter by agency.

During the quarter, the Lead IG agencies and their partner agencies completed 11 audits and evaluations related to OFS, including audits of the DoD's management of a maintenance contract and the DoS's administration of its aviation program, and an inspection of U.S.-owned and -controlled facilities in Afghanistan.

Although USAID has no programs or activities 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. The USAID Office of Inspector General (OIG) conducts audits and investigations in Afghanistan related to these programs. USAID OIG's activities are 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. The USAID OIG completed 2 audits and has 24 ongoing audits.

Table 1.

Oversight Reports Issued this Quarter

Report	Release Date
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
<i>Followup on DoD OIG Report No. DODIG-2013-099, "Compliance with Electrical and Fire Protection Standards of U.S. Controlled and Occupied Facilities in Afghanistan," July 18, 2013 at Kandahar Airfield</i> DODIG-2018-157	September 28, 2018
<i>DoD Management of the Enhanced Army Global Logistics Enterprise Maintenance Contract in Afghanistan</i> DODIG-2018-139	July 23, 2018
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
<i>Audit of the Department of State's Administration of its Aviation Program</i> AUD-SI-18-59	September 25, 2018
AIR FORCE AUDIT AGENCY	
<i>Munitions Management</i> F2018-0038-RA0000	August 1, 2018
<i>Emergency Contingency Allowance Equipment</i> F2018-0007-L40000	July 10, 2018

Report	Release Date
<i>Sexual Assault Prevention and Response Program Management, 455th Air Expeditionary Wing</i> F2018-0035-RA0000	July 5, 2018
<i>Munitions Management 451st Air Expeditionary Group Kandahar Airfield, Afghanistan</i> F2018-0034-RA0000	July 3, 2018
<i>Sexual Assault Prevention and Response Program Management, 386th Air Expeditionary Wing Southwest Asia</i> F2018-0033-RA0000	July 2, 2018
ARMY AUDIT AGENCY	
<i>Overtime Pay and Foreign Entitlements for Deployed Civilians U.S. Army Materiel Command</i> A-2018-0075-IEX	July 30, 2018
GOVERNMENT ACCOUNTABILITY OFFICE	
<i>Military Readiness: DoD Has Not Yet Incorporated Leading Practices of a Strategic Management Planning Framework in Retrograde and Reset Guidance</i> GAO-18-621R	August 10, 2018
SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION	
<i>Afghan National Army's Ground Forces Complex: Construction Generally Met Contract Requirements, but More Than \$400,000 May Have Been Wasted</i> SIGAR 18-64-IP	July 30, 2018

INVESTIGATIONS

Lead IG investigations this quarter resulted in 3 debarments, 1 administrative action, and fines, savings, or recoveries of \$937,001. Investigative branches of the DoD OIG, the DoS OIG, and their partner agencies also closed 9 investigations, initiated 1 new investigation, and coordinated on 35 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 20 fraud awareness briefings for 201 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 62 cases to Lead IG agencies or other investigative organizations.





Two U.S. Marine Corps F-35B Lightning IIs fly a combat mission over Afghanistan. (U.S. Air Force Photo)

THE QUARTER IN REVIEW

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THE QUARTER IN REVIEW

Operation Freedom's Sentinel marked several milestones during the quarter. On September 2, General Austin Scott Miller assumed command of U.S. Forces-Afghanistan (USFOR-A) and the Resolute Support mission. He is the 9th U.S. general to lead U.S. military forces in the 17-year old conflict.

Also this quarter, the Trump Administration's South Asia strategy passed its one year mark. Under the strategy, the United States deployed 3,500 additional troops to Afghanistan and gave U.S. forces greater flexibility to attack the Taliban, the Islamic State in Iraq and Syria-Khorasan (ISIS-K), and other extremist groups. In addition, the strategy placed greater emphasis on efforts to build the capacity of Afghanistan's security forces with the deployment of a new advisor brigade. The strategy also called for regional actors, particularly Pakistan, to increase pressure on the Taliban to enter a reconciliation process.¹

In public statements, diplomatic and military leaders emphasized that progress towards the goals of the South Asia strategy is being made. For example, in July, Secretary of State Michael Pompeo said that, "the President's strategy is indeed working."² General Joseph Votel, the Commander of U.S. Central Command, expressed "cautious optimism" about the strategy.³ Speaking to reporters in August, outgoing Commander of USFOR-A General John Nicholson said that he believed "the strategy is working."⁴

In explaining his assessment of the strategy, General Nicholson pointed to the "progress on the peace process" during the quarter.⁵ He cited the Afghan government's three peace offers,

On September 2, General Austin Scott Miller assumed command of U.S. Forces-Afghanistan (USFOR-A) and the Resolute Support mission.

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) participation in the NATO-led Resolute Support Mission, under which the U.S. provides combat-enabling support to Afghan security forces as they battle the Taliban as well as trains, advises, and assists the Afghan Ministries of Defense and Interior Affairs to build their institutional capacity, and 2) counterterrorism operations against al Qaeda, ISIS-K, and their affiliates 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 strong, 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.



Afghan and U.S. Special Forces keep a watchful eye at an observation post in eastern Afghanistan. (NSOCC-A photo)

extended earlier in 2018, and the May 2018 ceasefire during the Eid al Fitr holiday. He also said social and religious pressures on the Taliban, such as a springtime peace march and a statement by Islamic leaders against violence, played a role in advancing the peace process.⁶

However, this quarter was a difficult time for advancing reconciliation, as the Taliban focused on its stated goal of disrupting preparations for the October parliamentary elections and the Afghan National Defense and Security Forces (ANDSF) transitioned to a defensive posture in support of the election.⁷ In August, the Taliban did not reply to President Ghani's offer to implement a second cease-fire during the Eid al Adha holiday.⁸

SECURITY

The security situation in Afghanistan remained volatile during the quarter, as the Taliban attacked Afghan security forces and staged a deadly 5-day attack on Ghazni city. The ability of Afghans to safely go about their daily lives, as seen through available measures of security in Afghanistan, including total security incidents, population control, and civilian casualties, showed little to no improvement during the quarter. ISIS-K also continued to mount deadly attacks in its stronghold in Nangarhar province and in Kabul.

UPDATE ON THE SECURITY SITUATION

Taliban Continues to Attack Afghan Positions and Urban Centers

This quarter, Taliban fighters continued to launch attacks following a familiar strategy: storming Afghan checkpoints and bases, killing Afghan security forces personnel, and stealing their equipment. For example, in August, Taliban fighters launched a coordinated



attack on ANDSF positions in Baghlan province that left 39 Afghan service members dead.⁹ The Taliban also launched multiple attacks on urban centers, though Afghan security forces generally regained control of the besieged cities and towns within a few hours or days.

In his quarterly report on Afghanistan, released in September, UN Secretary General António Guterres expressed particular concern about “deteriorating security conditions” in Faryab, Jowzjan, and Balkh provinces, where the Taliban overran district centers and blocked traffic on the ring road that connects the region’s urban centers.¹⁰ Farther south, the Taliban staged a large attack on Ghazni’s provincial capital and stormed district centers in Ghazni and Uruzgan.¹¹

**Afghan Crisis
Response Unit 222
members prepare to
breach and clear a
building in response
to a high profile
attack in Kabul.
(NSOCC-A photo)**

Taliban Attack Ghazni City

On August 10, more than 1,000 Taliban fighters launched a coordinated, multi-pronged attack on Ghazni city, a provincial capital of more than 250,000 residents located fewer than 100 miles from Kabul. The fighters remained in the city for 5 days, destroying infrastructure, disrupting government services, and causing many residents to flee. U.S. and Afghan forces eventually retook the city.¹² The Taliban attack on Ghazni city employed tactics that the group has used to lay siege to other population centers, including a May 2018 attack on Farah city and two attacks in 2015 and 2016 on Kunduz city. In all four attacks, the Taliban first took control of areas surrounding the cities to stage weapons and fighters before launching its attack.¹³

The ANDSF responded to the attack supported by intelligence, surveillance, and reconnaissance from U.S. attack helicopters, airplanes, and unmanned aerial vehicles.¹⁴ USFOR-A told the Department of Defense Office of Inspector General (DoD OIG) that Afghan special forces commandos, partnered with U.S. special forces, were the first ground forces to respond to the crisis. Afghan National Army (ANA) and Afghan National Police (ANP) forces followed shortly thereafter. Advisors from the 1st Security Force Assistance Brigade (SFAB) also deployed to advise ANDSF on the execution of operations and enable additional coalition support to the ANDSF response, primarily in the form of intelligence and airstrikes.¹⁵

Like its responses to earlier Taliban attacks on Farah city and Kunduz city, the ANDSF succeeded in expelling Taliban fighters from Ghazni city. Both sides incurred heavy losses in the battle. More than 150 ANDSF personnel (mostly police) and 220 Taliban fighters died, and an additional 95 civilians died in the violence, according to media accounts.¹⁶ The Taliban fighters retreated to the outskirts of the city and continued to harass ANDSF

checkpoints and civilian traffic through the rest of the quarter.¹⁷ Further details about the Ghazni city attack are available in the classified appendix to this report.

Secretary of Defense James Mattis characterized the Ghazni attacks a sign of Taliban weakness. “They do it so they can get some kind of negotiating strength,” Secretary Mattis told reporters on August 16, adding that the Taliban would use the attack to boost the morale of its fighters.¹⁸ Analysts noted that the Taliban used the Ghazni attack for political and psychological effects to boost their standing and undermine confidence in the Afghan government.¹⁹

USFOR-A: More Attacks Like Ghazni Likely

USFOR-A told the DoD OIG that the Taliban “likely intends to conduct attacks similar to Ghazni, should favorable conditions present themselves.” USFOR-A added that like the Ghazni attack, it is unlikely that the Taliban would be able to hold territory for an extended period of time.²⁰ USFOR-A also noted that Farah city remains vulnerable to another Taliban attack, despite ANDSF security reinforcements over the summer after the Taliban siege in May. The Taliban retains safe havens in the districts surrounding Farah city that “could allow them to threaten Farah city again,” USFOR-A said.²¹

USFOR-A said that it maintains a list of urban centers that are vulnerable to Taliban attack.²² U.S. and coalition partners follow several “lines of effort” to enhance ANDSF ability to secure population centers, including enhancement of physical structures to block potential threats, increased sharing of actionable intelligence to disrupt Taliban networks, and ongoing advising of ANDSF by the SFAB.²³

Leaders from the Afghan National Police and Afghan National Army celebrate success after operations in Ghazni province, central Afghanistan. (U.S. Army photo)



ISIS-K Stages Deadly Attacks

Established in 2015, the Islamic State in ISIS-K is the Afghan affiliate of the ISIS terrorist group. During the quarter, ISIS-K continued to attack Afghan government facilities and minority religious communities, both in its stronghold of Nangarhar province and in Kabul. In Nangarhar, ISIS-K militants killed 15 people in an attack on a government building that served refugees. They also killed 20 in an attack targeting the province's small Sikh community.²⁴ In Kabul, ISIS-K killed 23 people in an attack near the city's airport, 34 people in an attack on a Shia education center, and 20 people in an attack on a Shia wrestling club.²⁵ USFOR-A told the DoD OIG that it is unable to determine the number of ISIS-K cells operating in Kabul.²⁶

Taliban Expel ISIS-K from Jowzjan Province

During the quarter, ISIS-K continued to compete with the Taliban for control of territory, particularly in northern and northeastern Afghanistan. The clashes often resulted in significant casualties to both groups.²⁷ ISIS-K suffered a notable setback in August, when the two sides fought a 2-day battle in Jowzjan province. At least 200 ISIS-K fighters, their commanders, and family members surrendered to the Afghan government to avoid capture by the Taliban.²⁸ Coalition operations against ISIS-K in Jowzjan weakened the group's leadership and fighting strength in the weeks prior to its fight with the Taliban.²⁹ USFOR-A told the DoD OIG that it was not able to accurately assess the impact of Taliban operations against ISIS-K in Nangarhar and Kunar provinces, where the two groups also compete for territory.³⁰

Several media outlets reported that the Taliban's "Red Unit," an elite group of commando fighters, spearheaded the Taliban attacks against ISIS-K.³¹ USFOR-A told the DoD OIG that it was unable to corroborate the Red Unit's role in these operations or any claims that the Red Unit has advanced skills or night vision capabilities. However, USFOR-A noted that "the Taliban has prioritized countering ISIS-K presence throughout Afghanistan, which likely includes allocating additional resources and manpower against ISIS-K."³²

Afghan National Security Advisor Resigns

Hanif Atmar, President Ghani's national security advisor since 2014, resigned in late August, citing political differences with the president. President Ghani selected Hamdullah Mohib, then serving as Afghanistan's ambassador to the United States, to replace Atmar.³³ Three other top security officials, Minister of Defense Tariq Shah Bahrami, Minister of Interior Affairs Wais Ahmad Barmak, and Masoum Stanekzai, the top Afghan intelligence official, also reportedly offered to resign; President Ghani refused their resignations.³⁴ Bahrami, Barmak, and Stanekzai are key partners for NATO advisors in Afghanistan.

The shakeup among the Afghan government's security staff came as the ANDSF prepared to secure polling sites for the October parliamentary elections. It remains unclear how Mohib, who has comparatively less national security experience but is a close ally of Ghani, might shape security policy and the Afghan government's relationship with NATO partners.³⁵



Afghan Special Security Forces destroy an improvised explosive device during offensive operations against the Taliban in Logar province. (U.S. Air Force photo)

Measures of Security: Little Change Since Last Quarter

Resolute Support, USFOR-A, and international organizations collect data related to security in Afghanistan. These metrics include the number of security incidents, government versus insurgent control over population and territory, Afghan civilian and military casualties, and U.S. and international military casualties.

SECURITY INCIDENTS

Both Resolute Support and the United Nations collect data on incidents of violence and attempted violence in Afghanistan. Resolute Support collects data on “enemy-initiated attacks” in Afghanistan, which it defines as attacks by the Taliban, ISIS-K, or other groups. Historical data on enemy-initiated attacks from past years shows that the number of such attacks tends to increase in the summer months.³⁶

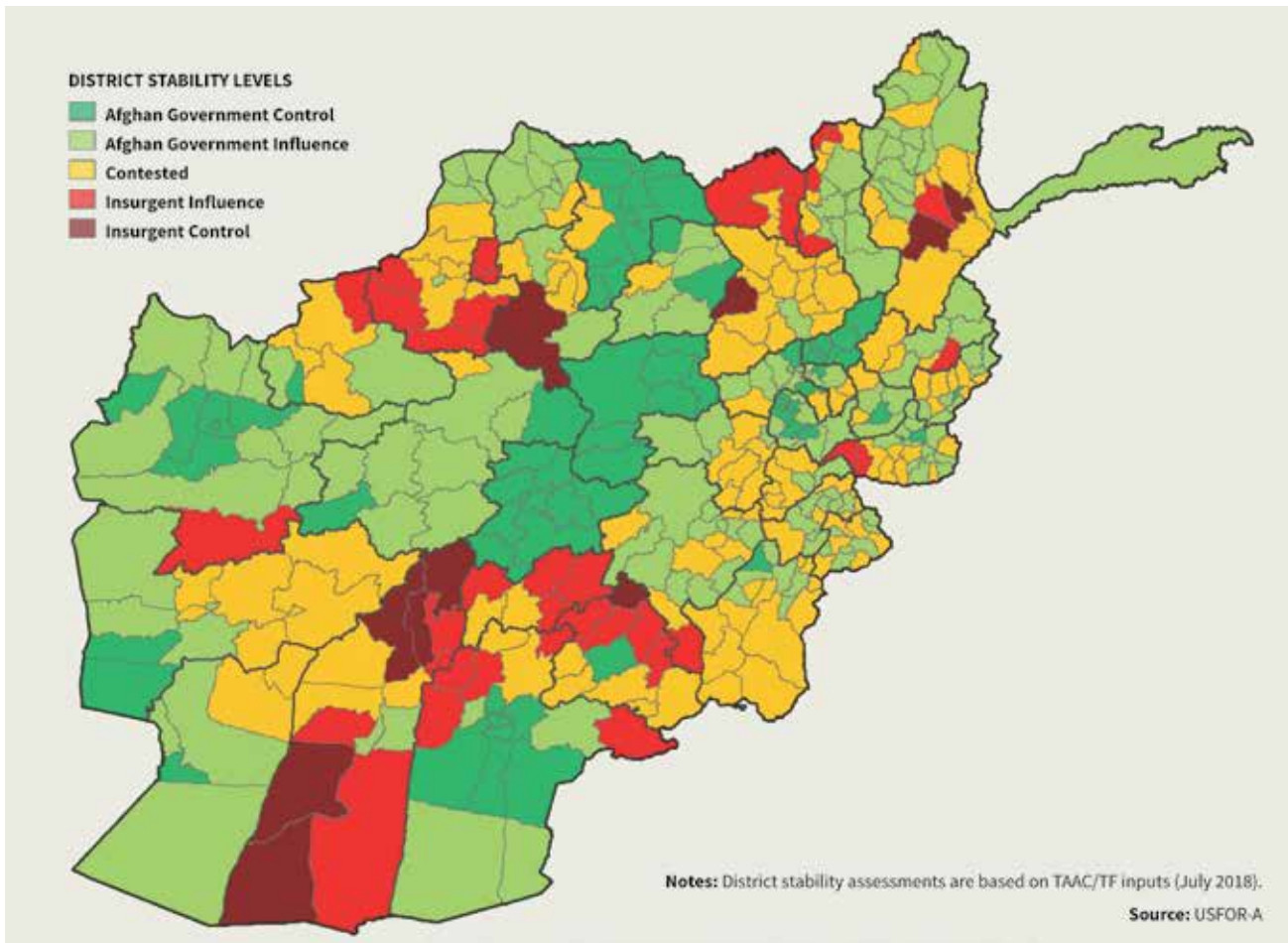
USFOR-A reported that there were 8,435 enemy-initiated attacks in Afghanistan during the 4 months between April 15 and August 15, primarily small arms attacks.³⁷ USFOR-A did not report how many of these enemy-initiated attacks were “effective,” meaning that the attack resulted in a casualty (either an injury or a fatality).³⁸ However, historical data on effective enemy-initiated attacks, published in the Lead IG report for the third quarter of FY 2018, show that there were approximately 4,000 effective attacks during the same period in 2017.³⁹

The United Nations Assistance Mission in Afghanistan (UNAMA) also collects and reports data on security incidents in Afghanistan, which include all violent events initiated by terrorists, insurgents, or Afghan or international forces. UNAMA recorded 5,800 such security incidents between May 15, 2018 and August 15, 2018. This represents a 10 percent decrease compared to the same 3-month period in 2017.

UNAMA reported that armed clashes comprised the largest share (61 percent) of the security incidents. UNAMA further noted that suicide attacks increased by 38 percent, and strikes by Afghan and international air forces increased by 46 percent compared to the same period in 2017.⁴⁰

USFOR-A reported that there were 8,435 enemy-initiated attacks in Afghanistan during the 4 months between April 15 and August 15, primarily small arms attacks.

Figure 1.
Resolute Support District Stability Assessment, July 2018



	Population		Districts	
	May 2018	July 2018	May 2018	July 2018
Afghan Government Influence	31%	31%	155	151
Afghan Government Control	34%	34%	74	75
Total Afghan Government Control or Influence	65%	65%	229	226
Total Contested	23%	24%	122	132
Insurgent Influence	10%	9%	45	39
Insurgent Control	2%	2%	11	10
Total Insurgent Control or Influence	12%	11%	56	49

Note: Percentages may not add to 100 due to rounding.

Source: USFOR-A

POPULATION AND DISTRICT CONTROL

According to Resolute Support’s quarterly District Stability Assessment, there was no change this quarter in the percentage of Afghan citizens who live in areas under Afghan government control or influence. The July 2018 assessment found that 65 percent of Afghans lived in areas under government control or influence, a figure that has remained relatively constant for the last 2 years.⁴¹ As shown in Figure 1, the percentage of the population in areas under Taliban control or influence decreased slightly, as a small amount of territory moved into the “contested” category compared to the May 2018 assessment.⁴² The provinces with the greatest concentration of insurgent control or influence were Kunduz, Uruzgan, and Helmand.⁴³

As detailed in the Lead IG report for the second quarter of FY 2018, the Resolute Support District Stability Assessments are informative but imprecise measures of security in Afghanistan. The assessment uses a variety of factors to determine district control, including measures of governance and feedback from the Afghan population. However, a district categorized as under government control or influence may continue to experience attacks or other forms of insecurity.⁴⁴

AFGHAN CIVILIAN CASUALTIES

Both Resolute Support and UNAMA collect data on civilian casualties in Afghanistan. The two organizations use different methodologies, as detailed in the Lead IG quarterly report for the third quarter of FY 2018.⁴⁵ As shown in Figure 2, the Resolute Support civilian casualty totals have grown in recent quarters. Resolute Support attributed this change, in part, to “more accurate reporting by Afghan forces.”⁴⁶ Resolute Support identified 2,467 civilian casualties during the quarter. The provinces with the greatest number of civilian casualties were Kabul (133 killed, 424 wounded), Nangarhar (134 killed, 395 wounded), and Helmand (43 killed, 63 wounded), as shown in Figure 3.⁴⁷

Figure 2.

Civilian Casualties by Quarter and Reporting Organization, January-September 2018

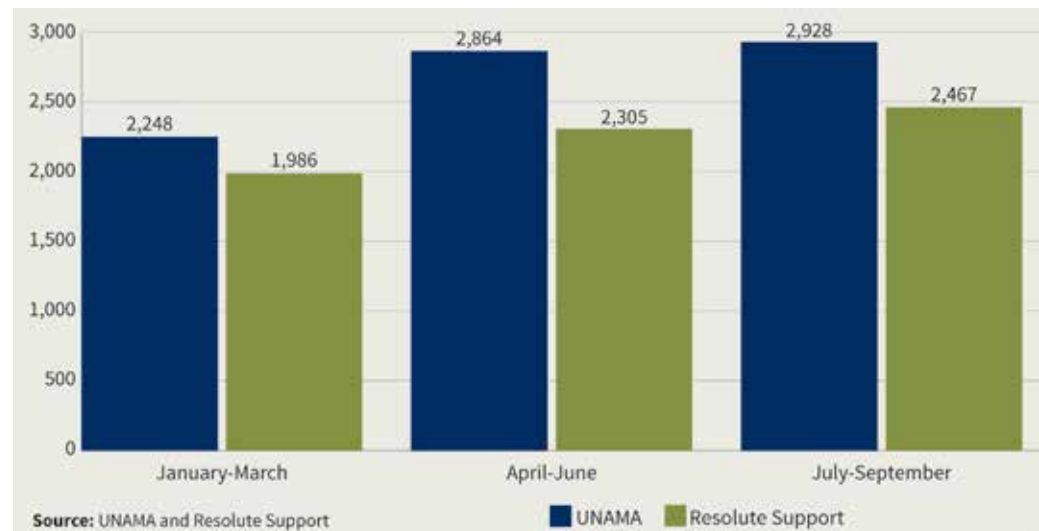


Figure 3.

Resolute Support Civilian Casualties by Province, January 1-August 15, 2018

UNAMA reported 2,928 civilian casualties during the quarter, including 1,822 injuries and 1,106 deaths.⁴⁸ This figure is slightly higher than the 2,864 civilian casualties that UNAMA reported last quarter and the 2,276 casualties reported for the July to September period in 2017.⁴⁹ UNAMA attributed 1,829 of the casualties this quarter to anti-government forces and 709 casualties to pro-government forces.⁵⁰

While Resolute Support and UNAMA report similar total numbers of civilian casualties, the two organizations continue to report different numbers of civilian casualties caused by airstrikes. Resolute Support reported that coalition airstrikes caused 29 documented civilian casualties between January 1 and August 15, and Afghan airstrikes caused 73 casualties in that period.⁵¹ By comparison, UNAMA reported 649 civilian casualties resulting from airstrikes during the period January 1 to September 30. UNAMA attributed 51 percent of these casualties to international military forces and 38 percent to the Afghan Air Force (AAF).⁵²

AFGHAN MILITARY PERSONNEL CASUALTIES

USFOR-A classifies ANDSF casualty data at the request of the Afghan government. However, the DoD reported to the DoD OIG that ANDSF casualty rates during the quarter exceeded casualty rates during the same period in 2017. The DoD added that “trends indicate that the percentage of total casualties resulting from attacks on checkpoints has increased, while the percentage of total casualties resulting from attacks on patrols has decreased.”⁵³ Specifically, casualties resulting from checkpoint attacks accounted for more than 50 percent of ANDSF casualties during the quarter.⁵⁴ Additional details about ANDSF casualties can be found in the classified appendix to this report.

U.S. AND INTERNATIONAL MILITARY PERSONNEL CASUALTIES

The DoD reported that four U.S. military personnel died in Afghanistan during the quarter, compared to one death of a U.S. military member in Afghanistan between April and June. Two of the soldiers who died were supporting the 1st SFAB, the advisor brigade that provides training and assistance to Afghan units down to the tactical level. The first was a soldier assigned to support the 1st SFAB who died as a result of an apparent insider attack in Uruzgan province.⁵⁵ The second was a 1st SFAB command sergeant major who died as a result of an apparent insider attack in Logar province.⁵⁶ These were the first fatalities connected to the 1st SFAB since it deployed earlier in 2018. As noted in previous Lead IG quarterly reports, the deployment of advisors to lower levels of the ANDSF increases the risk of insider attacks.⁵⁷

Also during the quarter, a U.S. soldier was killed by small arms fire in Paktiya province, and a soldier died of wounds from an improvised explosive device (IED) attack in Helmand province.⁵⁸ Three international military personnel, all of them Czech soldiers, died in a Taliban suicide bomb attack in Parwan province, near Bagram Air Field.⁵⁹

U.S. COMBAT-ENABLING SUPPORT AGAINST THE TALIBAN

U.S. Airstrikes Target Taliban Narcotics Revenue

U.S. and Afghan forces continued to target Taliban narcotics facilities under Operation Iron Tempest, a campaign begun in November 2017. According to USFOR-A, the purpose of the operation is to weaken the Taliban by disrupting its revenue streams.⁶⁰

USFOR-A told the DoD OIG that U.S. forces conducted 70 airstrikes against narcotics production and storage facilities during the quarter. The greatest share of airstrikes targeted facilities in Helmand and Farah provinces. USFOR-A estimated that the airstrikes will deny the Taliban approximately \$4.3 million in revenue.⁶¹ By comparison, U.S. forces conducted 72 airstrikes during the third quarter of FY 2018 that denied the Taliban an estimated \$7.3 million in revenue.⁶²

Intelligence gathered from Taliban communications indicated that the airstrikes this quarter disrupted operations of drug labs in Helmand province, USFOR-A said. Under this financial pressure, the Taliban has sought alternative forms of revenue, including imposing taxes on



USFOR-A estimated that 70 airstrikes destroyed approximately

\$4.3M
IN TALIBAN
REVENUE

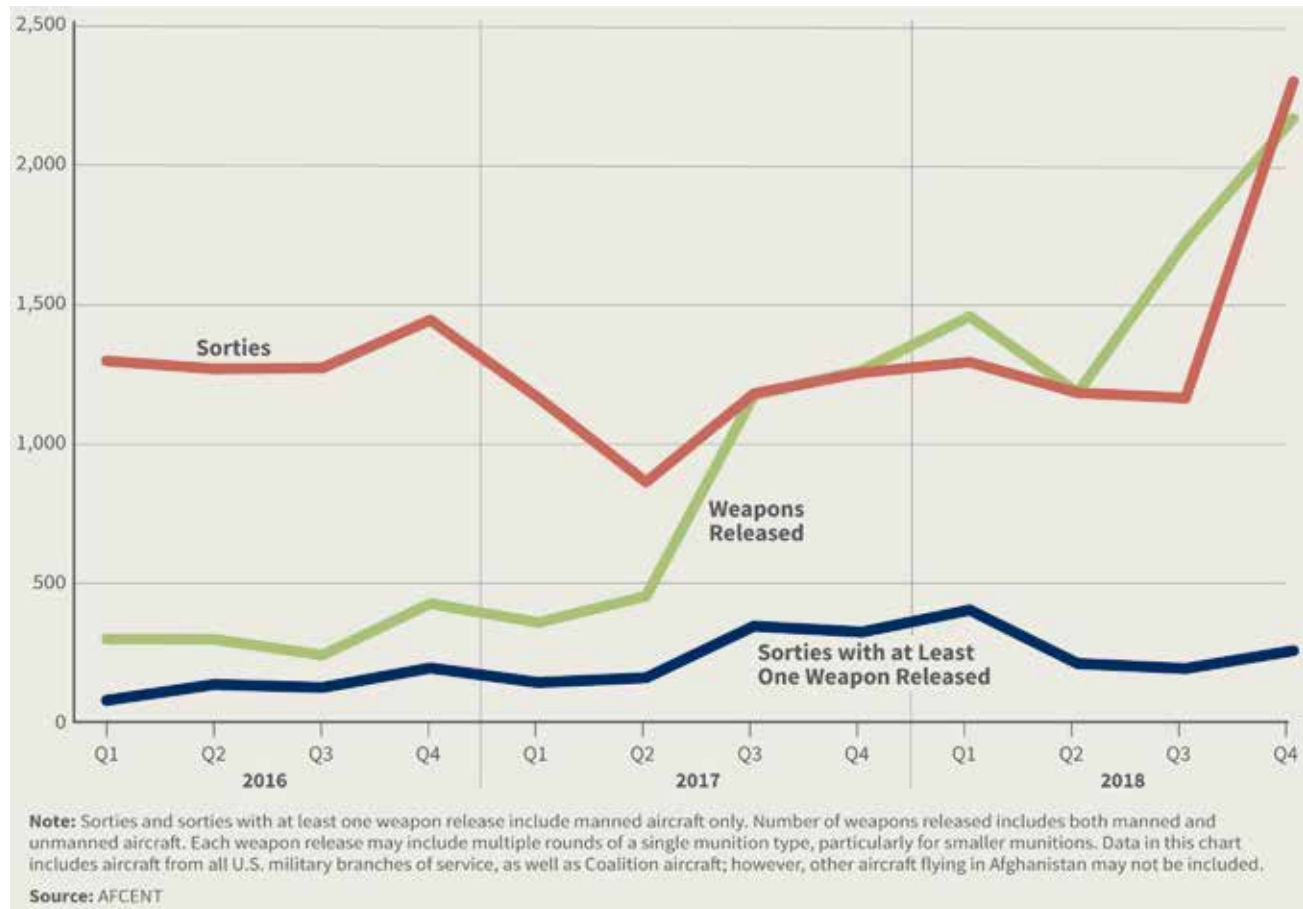
the population under its control, which has led to backlash. USFOR-A also noted that in the Kajaki district of Helmand province, the Taliban was able to rebuild five destroyed narcotics facilities by airstrikes during the quarter.⁶³

Throughout Afghanistan, aerial operations increased during the quarter. During the quarter, the number of sorties by manned U.S. aircraft increased notably compared to the previous quarter, as shown in Figure 4. U.S. aircraft, both manned and unmanned, released 2,170 weapons, the highest quarterly total of weapons released since OFS began in 2015.⁶⁴ 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. Therefore, the data are not directly comparable from month to month because the mix of munitions used varies.⁶⁵

USFOR-A reported to the DoD OIG that between July 1 and September 11, the AAF conducted 221 strike missions and employed 3,962 munitions, or an average of 54.2

Figure 4.

U.S. Air Forces Activity, FY 2015-2018





A U.S. Marine Corps F-35B Lightning II flies over Afghanistan.
(U.S. Air Force photo)

munitions per day.⁶⁶ By comparison, the AAF employed an average of 47.3 munitions per day during the period March 28-June 26.⁶⁷ For more information on AAF operations during the quarter, see p. 30.

New Fighter Jet Conducts First Combat Strike in Afghanistan

The Marine Corps F-35B Lightning II strike fighter jet conducted its first combat mission on September 27. USFOR-A reported that the aircraft struck a Taliban weapons cache in the Maiwand district of Helmand province.⁶⁸ The ground force commander determined that the strike was successful.⁶⁹ The Marine Corps plans to introduce more F-35Bs into its fleet, to replace F/A 18 Hornets and AV-8B Harriers.⁷⁰ It remains unclear at this time how the F-35B will be employed to support forthcoming operations in Afghanistan. Vice Admiral Scott Stearney, Commander of U.S. Naval Forces Central Command, said that the F-35B provides “significant enhancement” to theater operations.⁷¹

Afghan Forces Pressure Taliban, but Many Troops Remain in Defensive Positions

U.S. forces reported that the ANDSF had several operational successes during the quarter, both with and without U.S. support. For example, Afghan special operations commandos, alongside other ANDSF personnel and U.S. special operations forces, recaptured Kohistan district in Faryab province from Taliban control.⁷² However, while the ANDSF has reported many operational successes by the Afghan Special Security Forces (ASSF), U.S. advisors expressed concern that they are over-employed on the battlefield.⁷³ The Defense Intelligence Agency (DIA) reported that in 2018, the ASSF was responsible for conducting approximately 70 percent of all ANDSF offensive operations. The DIA added that ASSF misuse, including deployment to checkpoints, may create risks for offensive operations in 2019.⁷⁴ Further discussion of ASSF operations is available in the classified appendix to this report.

In many cases, the ANDSF continued to operate from a defensive position, in part due to its heavy emphasis on posting personnel at checkpoints. USFOR-A told the DoD OIG that such extensive deployment of ANDSF personnel at checkpoints is a “major concern” because it limits forces that could be deployed for offensive operations.⁷⁵

Afghan and international media reported dozens of Taliban attacks on ANDSF checkpoints this quarter, many of which resulted in casualties on both sides.⁷⁶ For example, in July, Taliban fighters stormed multiple checkpoints in Paktiya province, killing four Afghan police personnel, according to Afghan officials quoted by the media. The ANDSF responded with ground and air assaults, killing more than 50 Taliban fighters.⁷⁷ As described in the Lead IG quarterly report for the third quarter of FY 2018, Afghan leaders assign ANDSF personnel to staff checkpoints along roads and in urban centers, in part due to strong political and social pressure to provide visible signs of security.⁷⁸

Afghan and international media reported dozens of Taliban attacks on ANDSF checkpoints this quarter, many of which resulted in casualties on both sides.

U.S. COUNTERTERRORISM OPERATIONS

U.S. Forces Kill ISIS-K Leader

The U.S. military continued counterterrorism operations in the eastern regions of Afghanistan during the quarter. In September, U.S. forces killed ISIS-K leader Abu Saad Orakzai in an airstrike in Nangarhar province. Orakzai was the fourth self-proclaimed emir of ISIS-K to be killed by U.S. forces since July 2016.⁷⁹ USFOR-A told the DoD OIG that the elimination of Orakzai and other high level ISIS-K leaders has “negatively affected the group’s operations.”⁸⁰ USFOR-A declined to provide further details on counterterrorism operations during the quarter in an unclassified form; this information is available in the classified appendix to this report.

USFOR-A told the DoD OIG that as of September 2018, it estimated that there were fewer than 2,000 ISIS-K fighters in Afghanistan.⁸¹ USFOR-A also provided force estimates for other insurgent and terrorist groups in Afghanistan. Table 2 lists the estimated number of fighters for selected groups. These estimates have not changed significantly since the DoD OIG first began requesting this data in September 2017.⁸² This may be attributed in part to the difficulty of estimating the size of insurgent and terrorist groups. It may also reflect the groups’ ability to recruit fighters to replace those killed or captured during Afghan and U.S. counterterrorism operations.

Table 2.

Estimated Size of Insurgent and Terrorist Groups

Group	Estimated Force Size
Taliban (full-time and part-time)	25,000-35,000
Taliban Haqqani Network	3,000-5,000
ISIS-K	<2,000
Al Qaeda (including al Qaeda in the Indian Subcontinent)	200

Source: USFOR-A

BUILDING THE AFGHAN SECURITY FORCES

Through the NATO-led Resolute Support mission, U.S. and coalition forces train, advise, and assist Afghan security forces as they “develop the capacity to defend Afghanistan.”⁸³ In addition to building the fighting capabilities of the ANDSF, the United States and coalition partners advise the Afghan Ministry of Defense (MoD) and Ministry of Interior Affairs (MoI) staff on planning, logistics, communications, and other administrative capabilities, as part of a broader effort to “institutionalize” ANDSF gains.⁸⁴

Resolute Support tracks ANDSF progress using a variety of metrics and tools, including the Resolute Support tracker, which was discussed in detail in the Lead IG quarterly report for the second quarter of FY 2018.⁸⁵ This quarter, like last quarter, USFOR-A classified this tracker. The tracker is available in the classified appendix to this report.

NATO Reaffirms Commitment to Afghanistan







































At the July 2018 NATO Summit in Brussels, NATO members and Resolute Support operational partners agreed to extend their financial support for the ANDSF through 2024. In a statement released at the end of the summit, NATO pledged to “fill [Resolute Support] staffing shortfalls, especially in priority areas.”⁸⁶

This quarter, USFOR-A reported to the DoD OIG that 17 of the 39 NATO partner troop contributing nations in Afghanistan had pledged to increase their presence in Afghanistan in 2019, up from 15 countries last quarter. Of the remaining nations that contribute troops to Resolute Support, 15 committed to maintaining their 2018 troop levels, and 7 decreased their contributions.⁸⁷

USFOR-A also reported that 95 percent of billets in the NATO combined joint statement of requirements were filled, a figure that is unchanged from last year.⁸⁸ This indicates that most of NATO’s personnel requirements for the Resolute Support mission have been met, both in terms of number of personnel and their function. Table 3 shows the NATO troop contributions by country. Further details about NATO troop contributions are available in the classified appendix to this report.

Table 3.

Troop Contributing Nations to Resolute Support Mission, September 2018

	Albania	136
	Armenia	121
	Australia	300
	Austria	17
	Azerbaijan	120
	Belgium	8
	Bosnia-Herzegovina	63
	Bulgaria	158
	Croatia	105
	Czech Republic	281
	Denmark	155
	Estonia	40
	Finland	29
	Georgia	870
	Germany	1,300
	Greece	6
	Hungary	93
	Iceland	2
	Italy	895
	Latvia	37
	Lithuania	50
	Luxembourg	2
	Mongolia	120
	Montenegro	20
	Netherlands	160
	New Zealand	13
	Norway	55
	Poland	315
	Portugal	193
	Romania	693
	Slovakia	36
	Slovenia	8
	Spain	40
	Sweden	29
	The former Yugoslav Republic of Macedonia	47
	Turkey	406
	Ukraine	11
	United Kingdom	650
	United States	8,475
	TOTAL	16,229

Source: Resolute Support

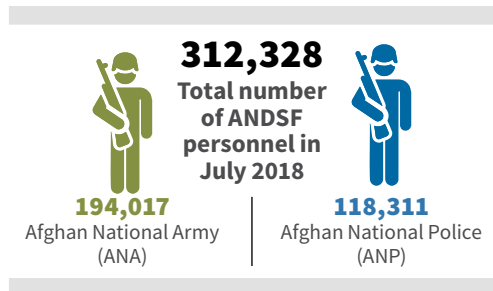
ANDSF Force Strength Remains Steady but Below Authorized Level

The ANDSF numbered 312,328 personnel in July 2018, including 194,017 ANA personnel and 118,311 ANP personnel.⁸⁹ This total represents a slight decrease from 313,645 in June 2018 and 314,689 in May 2018.⁹⁰ The total ANDSF force strength remains approximately 11 percent less than the 352,000 authorized force level that the international community has agreed to fund.

Resolute Support reported that as of July 2018, there were approximately 28,000 Afghan Local Police (ALP) personnel on duty.⁹¹ The ALP was created as a bilateral initiative of the U.S. and Afghan governments. Therefore, it is not included as part of the 352,000 authorized force strength.⁹²

Combined Security Transition Command-Afghanistan (CSTC-A), the U.S. military component that oversees U.S. security assistance to the ANDSF, reported to the DoD OIG that in the ANA, the unfilled positions were concentrated primarily in the lower ranks and in the 205th and 215th Corps, which are based in Afghanistan's volatile southern provinces. In the ANP, the unfilled positions are more broadly dispersed both in terms of rank and geography.⁹³

The DoD stated to the DoD OIG that ANDSF force levels fluctuate from month to month due to a variety of reasons, including varying end-dates of enlistment contracts.⁹⁴ In addition,



Afghan National Army soldiers bound to cover during a live-fire range supervised by ANA instructors and U.S. Marine Corps advisors at Camp Shorabak. (U.S. Marine Corps photo)

the DoD has stated that personnel dropped from the rolls—ANDSF personnel who desert, go absent without leave, or otherwise leave through unauthorized actions before the end of their contract—“significantly impacts ANA and ANP attrition rates.”⁹⁵ The DoD reported that among personnel categorized as dropped from the rolls, the leading cause was poor leadership, followed by low or delayed pay, poor living conditions, denial of leave, and insurgent intimidation.⁹⁶

The DoD added that ongoing efforts to conduct inventories of ANDSF personnel and to enroll them into the Automated Pay and Personnel System that has been under development in the last few years will shift the basis upon which personnel numbers are determined.⁹⁷ The DoD OIG is conducting an audit to determine whether DoD’s planning and implementation of the Automated Pay and Personnel System will accurately track and pay Afghan forces.⁹⁸

Inherent Law Retirements Near Final Phase

During the quarter, the MoD completed its second phase of senior officer retirements under the Inherent Law, while the MoI completed its first phase of officer retirements.⁹⁹ President Ghani signed the Inherent Law in October 2017 as part of an effort to align the ANDSF force structure with the force management and retirement systems used by coalition nations. Historically, the ANDSF senior officer corps has been over-staffed, which has fostered corruption, stifled reform and accountability, and prevented younger officers from rising to leadership roles. Speaking to reporters in July 2018, General Votel said that the Inherent Law will “[replace] older leadership with a new generation of Afghan officers and commanders whose principal experience is driven by the relationship with the United States and other coalition forces.”¹⁰⁰

Under the Inherent Law, President Ghani identified more than 3,600 MoI and MoD generals and colonels for retirement. Officers were identified for retirement according to their time in service, time in grade, and age.¹⁰¹ USFOR-A told the DoD OIG that the retirements were occurring in three waves, as shown in Table 4.

Table 4.

Inherent Law Retirement Schedule

	Officers Identified for Retirement	Jan. 1-Mar. 1, 2018	Jul. 1-Sep. 1, 2018	Jan. 1-Mar. 1, 2019	Total Retirements	Waivers Granted
MoD	293 Generals 1,619 Colonels	Wave 1 162 Generals 494 Colonels	Wave 2 61 Generals 497 Colonels	Wave 3 24 Generals 344 Colonels	247 Generals 1,335 Colonels	46 Generals 284 Colonels*
MoI	302 Generals 1,473 Colonels	—	Wave 1 142 Generals 738 Colonels	Wave 2 139 Generals 400 Colonels	281 Generals 1,138 Colonels	21 Generals 335 Colonels

*Some waivers pending approval

Source: USFOR-A

While the retirements are scheduled to occur in phases over a 14-month period, it may take much longer for younger officers to assume leadership roles. USFOR-A told the DoD OIG in March 2018 that most of the retirements during the MoD first wave involved reserve or supplementary positions and thus did not create vacant positions for younger officers to fill.¹⁰² This quarter, the authorized vacant positions have been filled with officers who meet the age criteria for the Inherent Law.¹⁰³

Under the Inherent Law, the MoI and MoD intentionally granted waivers to 30 percent of the officers identified for retirement to ensure that some experienced leaders remained in their posts during the 2018 fighting season. Over the next three years, the MoD and MoI plan to decrease the percentage of officers who remain under the waiver system to five percent.¹⁰⁴

In the long term, the success of the Inherent Law will depend on broader improvements in the ANDSF's force management and promotion processes. The Inherent Law brought what U.S. military leaders consider positive improvements to the ANDSF, including the establishment of two new bodies – the Inherent Law Vetting Commission and the High Officer Board – to approve promotions of senior officers.¹⁰⁵ However, ANDSF personnel at all levels have often had to pay bribes or participate in other forms of corruption to secure promotions.¹⁰⁶ Junior personnel, who often serve at levels and locations that do not have persistent coalition advisor presence, may continue to be vulnerable to corruption if they want to rise through the ranks of the ANDSF.

1st SFAB Nears Mission End, Leaving Gap in Support

The 1st Security Force Assistance Brigade (SFAB), the U.S. Army's specialized advisor brigade, will depart Afghanistan in fall 2018. The 1st SFAB constituted a large portion of the increase in U.S. troops in support of the South Asia strategy. Its advisors extended the Resolute Support train, advise, and assist mission, which had advisor support at the corps and zone level, to lower-level tactical units. USFOR-A reported to the DoD OIG that since the 1st SFAB arrived in Afghanistan in early 2018, approximately half of the SFAB advisor teams partnered with ANA battalions, while the remaining teams advised brigades at regional training centers.¹⁰⁷

In many cases, the 1st SFAB teams were co-located with ANA headquarters and combat support units, but other ANA units, particularly battalions, were farther away, requiring advisors to fly to the ANA unit's location. The DoD reported that approximately 80 percent of these missions were “fly-to-advise,” an indication of the 1st SFAB's reach throughout the country.¹⁰⁸

While the 1st SFAB has often been described as an advisor force for all of the ANDSF, the 1st SFAB advisor teams worked primarily with ANA units.¹⁰⁹ The exception was in Kabul, where 1st SFAB advisors worked with ANP units that focus on the airport and highways, a quick reaction unit, and other police units that provide security in the capital.¹¹⁰

USFOR-A reported that the 1st SFAB presence at the battalion level provided an “enhanced level of awareness of ANDSF internal processes” that enabled SFAB advisors to “manage expectations” of higher-level U.S. military leadership about what the units can and cannot do.¹¹¹ Specifically, this enhanced visibility “shows that the ANDSF have developed means

The 1st Security Force Assistance Brigade (SFAB), the U.S. Army's specialized advisor brigade, will depart Afghanistan in fall 2018.

of conducting operations that, while not a mirror image of U.S. methods, is nonetheless effective in many instances.”¹¹²

The 2nd SFAB is not scheduled to arrive in Afghanistan until spring 2019, leaving a gap in specialized advisor presence during the winter months. The gap coincides with a traditional lull in fighting during the winter months. USFOR-A told the DoD OIG that it plans to provide continued advising operations “at a reduced scale, using advisory forces in theater.”¹¹³

Speaking to reporters in August 2018, General Votel said that the 1st SFAB produced “a steady flow of information” and lessons learned about how they operated to share with the incoming SFAB.¹¹⁴ The 2nd SFAB, based at Fort Bragg, North Carolina, will undergo training at the Joint Readiness Training Center at Fort Polk, Louisiana, in January 2019 to prepare for its mission in Afghanistan.¹¹⁵ The 1st SFAB will share lessons learned with its successor SFAB through a variety of activities, including the U.S. Army lessons learned process and turnover briefings. Resolute Support will incorporate 1st SFAB command observations into its plans for deployment of the 2nd SFAB.¹¹⁶ Further details about the SFAB are available in the classified appendix to this report.

U.S. soldiers provide extra security for a 1st SFAB advisor mission during an Afghan-led operation near Kabul. (U.S. Army photo)



As ANA-Territorial Force Completes Pilot Phase, Recruiting Challenges Emerge

Soldiers recruited to join the Afghan National Army Territorial Force (ANA-TF) pilot program completed basic and collective training during the quarter.¹¹⁷ The MoD established the ANA-TF earlier this year to serve as a “hold force” in security-permissive locations, allowing other ANA personnel to focus on tactical offensive operations.¹¹⁸ ANA-TF soldiers are locally recruited and under the command of the regionally organized ANA Corps.¹¹⁹

As initially designed, the ANA-TF pilot program included eight companies of soldiers, located in six provinces, as shown in Table 5. However, the ANA Recruiting Command was unable to recruit soldiers for planned companies in Ghazni and Paktika provinces.¹²⁰ The inability of the ANA to recruit soldiers for two of its eight planned companies raises concerns about the ANA’s planning and ability to recruit local volunteers from other, more volatile parts of the country.¹²¹

The Afghan government, following discussions with General Nicholson, decided to establish three additional ANA-TF companies in Nangarhar province. USFOR-A and the ANDSF have been conducting frequent operations in Nangarhar to clear the province of ISIS-K fighters and Taliban. The three additional ANA-TF companies, which USFOR-A called “expedited/emergency” companies, may have been formed to hold territory that is successfully cleared by Afghan and U.S. operations.¹²²

USFOR-A told the DoD OIG that the Afghan government intends to expand the ANA-TF program after it completes an assessment of the ANA-TF’s first phase. This expansion will

Table 5.

ANA-TF Companies, as of September 2018

	Province	District	Soldiers Recruited	Number Complete Basic Training
ANA-TF Pilot Companies	Ghazni	Khwaja Omari	0	N/A-unsuccessful
	Paktika	Sharan	95	87
	Laghman	Mehtar Lam	170	112
	Kapisa	Tagab	103	95
	Kandahar	Zharey	77	58
	Kandahar	Arghanadab	N/A	22
	Herat	Kushk-e Kuhnah	118	116
	Paktika	Urgun	—	N/A-unsuccessful
Expedited/Emergency ANA-TF Companies	Nangarhar	Khogyani	143	111
	Nangarhar	Pachir Wa Agam	127	113
	Nangarhar	Deh Balah	133	110

Source: USFOR-A



An Afghan Air Force UH-60 crewmember attaches his M240 machine gun during a preflight inspection.
(U.S. Air Force photo)

occur in two more phases, with the intention of training 21,000 ANA-TF soldiers by 2020.¹²³ The ANA-TF will be part of the approximately 193,000 personnel authorized for the ANA and may therefore require a realignment of personnel and capabilities within the force.¹²⁴

Afghan Aviation Modernization Continued

The DoD continues to provide equipment and training to the Afghan Air Force (AAF) in accordance with the Afghan Aviation Modernization Plan. Under the plan, the size of the AAF will roughly triple by 2023 compared to the size of the legacy fleet in 2016.¹²⁵ Since October 2017, 15 percent of the planned additional aircraft have been delivered to the AAF on budget and on schedule.¹²⁶

As part of the expansion, the DoD is replacing Russian-made Mi-17 medium lift helicopters with U.S.-made UH-60A Black Hawk helicopters, which have been refurbished, modified and upgraded with the UH-60L model engine.¹²⁷ During this quarter, the DoD delivered 3 UH-60As to the AAF, bringing the current total to 21 aircraft. An additional 64 UH-60As have been purchased from U.S. Army stock but not yet fielded pending refurbishment, modification and upgrade.¹²⁸ The DoD plans to deliver up to 159 UH-60As to the AAF and Special Mission Wing (SMW) as part of the modernization program – almost twice the peak number of Mi-17s in the AAF and SMW fleets. In May 2018, the first class of UH-60A pilots graduated from training and began performing operational missions, as detailed in Table 6.¹²⁹

In addition to the 23 C-208 light fixed wing aircraft in service, the DoD plans to provide the AAF with 32 armed variants of the C-208, designated as the AC-208.¹³⁰ As of September 2018, 10 AC-208s had been purchased but not yet fielded.¹³¹ The first AC-208 is scheduled to be delivered in FY 2019; pilot training is underway in Texas.¹³²

Table 6.

AAF Fleet Strength and Activity, July 1, 2018-September 30, 2018

	Useable Aircraft	Pilots and Copilots	Flight Hours	Sorties	Air Strikes	Casualty Evacuations	Passengers	Cargo (kg)
Mi-17	22	58	2,884.2	5,060	40	1,227	24,788	740,507
MD-530	29	59	2,271.4	1,457	166	—	—	—
C-130	3	12	333.6	271	—	779	9,203	371,305
C-208	23	30	2,107.7	2,274	—	528	9,758	66,705
A-29	12	18	970.3	485	103	—	—	—
UH-60	21	30	1,227	590 (mission) 361 (training)	—	63	3,007	148,430
TOTAL	110	207	9,794.2	10,498	309	2,595	46,756	1,326,947

Source: USFOR-A

The AAF has four C-130 medium-lift cargo planes, three of which were available for use during the quarter. USFOR-A told the DoD OIG that having three aircraft on station is considered normal operations for a fleet of four aircraft. USFOR-A explained that through January 2020, at least one C-130 will be undergoing depot-level maintenance at a contractor facility in Portugal. This type of maintenance, which is required for long-term sustainability of the airframe, typically takes 12-15 months. After January 2020, none of the Afghan C-130s should require this level of maintenance for a period of 2 years. USFOR-A reported that the C-130s completed more than average level of activity during the month of August, when only 2 or 3 C-130s were available at a time.¹³³

The DoD is also training pilots to fly the AAF’s expanding fleet. USFOR-A reported that training of pilots across all airframes is proceeding according to plan. In particular, 30 UH-60A pilots have been trained and another 16 pilots, most of them co-pilots, are expected to complete training in the near term. USFOR-A noted that UH-60A training has been “taxing aircraft utilization limits,” indicating that they have to fly the aircraft at a greater than optimal rate in order to keep pace with the training schedule.¹³⁴ Further information about the AAF pilot training program is available in the classified appendix to this report.

The AAF seeks to build a cadre of instructor pilots who can eventually assume responsibility for training future air crews. USFOR-A reported to the DoD OIG in September 2018 that there are currently 34 instructor pilots in the AAF: 5 on the A-29 turbo-prop plane, 13 on the C-208, 12 on the MD-530 helicopter, and 4 on the C-130.¹³⁵

Steady Progress on Building Maintenance Capacity

Building the capacity of the ANDSF to maintain its vehicles and aircraft is a critical component to the long-term sustainability of the force.¹³⁶ As discussed in detail in the Lead IG quarterly report for the third quarter of FY 2018, the DoD seeks to transfer responsibility for 100 percent of ANA ground vehicle maintenance tasks to the MoD and 90 percent

USFOR-A reported to the DoD OIG in September 2018 that there are currently 34 instructor pilots in the AAF: 5 on the A-29 turbo-prop plane, 13 on the C-208, 12 on the MD-530 helicopter, and 4 on the C-130.



AAF Airmen and Mi-17 maintainers compare numbers on receipts and information on equipment prior to shipping the repairable items. (U.S. Air Force photo)

of ANP ground vehicle maintenance tasks to the MoI over a period of 4 years. The DoD supports the development of ANDSF maintenance capacity through a hybrid service and training program under the National Maintenance Strategy Ground Vehicle Systems contract.¹³⁷ The DoD OIG is currently conducting an audit of this contract.¹³⁸

CSTC-A reported to the DoD OIG that in August 2018, ANA personnel were responsible for 41.9 percent of maintenance tasks on their ground vehicles, slightly less than the 50 percent goal for the current base year of the National Maintenance Strategy contract. ANP personnel performed 9.5 percent of maintenance tasks on their ground vehicles, exceeding the base year goal of 5 percent.¹³⁹

Table 7.

AAF/Contractor Maintenance Share of Maintenance Tasks, April-September 2018

Airframe	April 2018		September 2018	
	% Afghan	% Contractor	% Afghan	% Contractor
Mi-17	80	20	90	10
MD-530	35	65	30	70
C-130	0	100	0	100
C-208	60	40	50	50
A-29	40	60	35	65
UH-60A	0	100	0	100

Source: USFOR-A

Figure 5.
Projected Growth of AAF Maintenance Personnel, 2018-2023



Growth of Afghan capacity to maintain aircraft was also mixed this quarter. CSTC-A reported that as of September 2018, Afghans were performing an increasing share of maintenance tasks on the Mi-17, a helicopter that is being phased out of the Afghan Air Force. As shown in Table 7, Afghan shares of maintenance tasks on the C-208, A-29, and MD-530 dropped slightly since April 2018. However, according to the DoD, this fluctuation may be attributed to variations in maintenance tasks over time, as the Afghans typically perform less complex maintenance.¹⁴⁰ U.S. Government-funded contractors remained responsible for 100 percent of maintenance tasks on the C-130 cargo planes and the newly fielded UH-60A Black Hawk helicopters.¹⁴¹

USFOR-A projected that once the Afghan Aviation Modernization Plan is complete, the AAF will require more than 2,500 maintenance personnel. This includes more than 1,500 maintenance personnel assigned to specific aircraft and approximately 1,000 maintenance support personnel. As of July 2018, there were 1,246 maintenance personnel assigned to the AAF, as shown in Figure 5.¹⁴² This means that to meet the maintenance demands of a fully expanded AAF, the ANDSF may have to recruit and train more than 1,300 maintenance staff over the next 4 to 5 years. The DoD estimates that it takes 5-7 years to fully train an aircraft maintenance specialist.¹⁴³

USFOR-A projected that once the Afghan Aviation Modernization Plan is complete, the AAF will require more than 2,500 maintenance personnel.

CoreIMS Expansion Faces Human Capital Challenges

The ANDSF supplies weapons, vehicles, and other materiel to its personnel in the field via a network of national and regional supply depots and logistics centers. However, this materiel supply system is often not responsive to the changing demands of deployed ANDSF units, resulting in critical equipment shortages or excess stockpiles.¹⁴⁴ U.S. advisors are working



DoD plans to spend
approximately
\$5.2M
on CoreIMS
in FY 2019

with the ANDSF to expand implementation of an internet-based inventory management system called CoreIMS. The CoreIMS software provides automated accounting of shipping, receipt, and inventory at its national-and regional level depots.¹⁴⁵

The ANDSF has used CoreIMS since 2009, when CSTC-A first began to use it as a rudimentary inventory tracking system, but limitations to the system have made full implementation at logistics centers throughout the country particularly challenging.¹⁴⁶ CSTC-A reported that as of August 2018, CoreIMS was fully functional at national and regional supply depots and logistics centers. Two related programs, Core Property Book Module and Core Maintenance Management, were still in production.¹⁴⁷ The DoD plans to spend approximately \$5.2 million to expand implementation of CoreIMS in FY 2019.¹⁴⁸

CSTC-A told the DoD OIG that a primary challenge for Resolute Support and the ANDSF is to train Afghans to use and maintain the CoreIMS system properly. The low English literacy rate among Afghans is a major barrier to CoreIMS use, as the software uses English only. In addition, lack of computer skills and corruption impede consistent data entry and maintenance of CoreIMS.¹⁴⁹ To address these human capital challenges, Resolute Support has been training university-educated, English-speaking Afghans to serve as logistics specialists. As of August 2018, 203 of a planned 274 Afghan logistics specialists had been trained and deployed throughout the ANDSF.¹⁵⁰

CSTC-A also told the DoD OIG that it seeks to address technical challenges associated with CoreIMS implementation, including adjusting the software so that it is compatible with servers and doesn't automatically delete user accounts. In addition, CSTC-A seeks to promote user adherence to cybersecurity measures, such as routine password resets.¹⁵¹ CSTC-A also reported that it continued to extend fiber optic cables to ANA Corps headquarters, so that they have the Internet access required to use CoreIMS. As of September 2018, five of the six ANA Corps had fiber optic connectivity.¹⁵²

Afghan Combat Support School Lacks a Sponsor

As of this quarter, no Resolute Support participating nation has offered to sponsor the Afghan Combat Service Support Branch School.¹⁵³ The school provides officers and non-commissioned officers basic career courses in four branches: logistics, human resources, maintenance, and finance and accounting.¹⁵⁴ The MoD established the school in 2010, one of a dozen schools for specialized career fields in the military, including armor and artillery.¹⁵⁵ While the 11 other schools have NATO sponsors to support their training programs, NATO did not receive any bids from partner nations to fill billets for the Combat Service Support Branch School in 2018 or 2019.¹⁵⁶

According to the DoD, the Combat Service Support Branch School was also underutilized. CSTC-A told the DoD OIG that the school had 683 personnel and a capacity to train 2,414 students annually. However, the school had a 40.6 percent fill rate this quarter. As a result, the school only taught 41 of the 74 courses it was able to offer.¹⁵⁷

THE MOI: A HISTORY OF UNEVEN MENTORSHIP AND PERFORMANCE

In February 2018, the Afghan government and international donors announced the Ministry of Interior Affairs Strategic Plan. The 4-year plan seeks to transition the MOI from a historically corrupt fighting force to a publicly trusted, accountable, and professional law enforcement agency. As part of the Resolute Support mission, the U.S. and international partners will continue to provide training and assistance to the MOI and its police forces as it implements the strategic plan.

The U.S. and international partners have advised the MOI since 2002, though the focus of these advising missions and the resources provided to them have changed over time, as detailed in the timeline below. Throughout this period, researchers and U.S. Government oversight agencies documented several challenges, including widespread insecurity, which limited advisor contact and often prompted Afghan leaders to employ police as paramilitary soldiers.

In progress reports provided to the Lead IG agencies, MOI advisors have described gradual improvement in the ministry's capacity, both at its headquarters in Kabul and in individual police units. However, these same reports, which include quantitative measures and qualitative assessments, show that the MOI consistently lags behind the MoD in institutional capacity growth. The ongoing challenges facing the MOI and its U.S. advisors are numerous, ranging from a lack of basic supplies and equipment including food and water for local police units to a persistent culture of corruption at all levels of the MOI.

\$766 Million

The FY 2019 appropriation for the Afghan Security Forces Fund (ASFF) to pay for equipment, infrastructure, sustainment, and training for the ANP.

EVOLUTION OF MOI TRAINING PROGRAMS

1980s-1989

Soviet Occupation: Soviet intelligence advisors provide training and equipment to Afghanistan's MOI internal security force, the "Sarandoy." During this period, the Sarandoy grows from 8,500 to nearly 100,000 personnel and develops into a paramilitary force to fight the Mujahideen rebels.

1989-2001

Civil War and Taliban Era: MOI policing functions disintegrate. Local militias fill the vacuum.

2002

Post 9/11: Germany assumes leadership of the police rebuilding effort, with 40 advisors that worked with police leaders in Kabul. The DoS also provided limited support to police leaders in Kabul.

2005

GAO Report: The German and U.S. police training has made progress but, due to security and cost concerns, provided only limited field-based training and mentoring.

2006

Joint DoS OIG/DoD OIG Report: Obstacles to establishing a fully professional ANP include: lack of effective field training, illiterate recruits, a history of low pay and pervasive corruption, and an insecure environment.

2006

DoD Assumes Greater Role: The DoD assumes operational responsibility for the police training program, rapidly increases the number of police personnel, and shifts training from civilian policing to paramilitary functions to support the Administration's counterinsurgency strategy.

\$1.7 Billion

Total U.S. contribution to the U.N. Law and Order Trust Fund for Afghanistan (LOTFA) since 2002. In 2018, the United States has contributed \$1 million to LOTFA, which supports police pay and reform efforts.

Goals of the MoI Strategic Plan

1. Strengthening public order and ensuring security.
2. Law enforcement and counter any criminal activity.
3. Providing effective and transparent public services that are trusted by the people.
4. Institutional reforms and strengthening the efficiency and effectiveness of the MoI.

2008
GAO Report: Ongoing challenges include shortage of police mentors, shortfalls in critical equipment, weak judicial system, police pay, corruption, and attacks on police by insurgents.

2011
RAND Evaluation: The Focused District Development Program was “not implemented uniformly” and was undermined by high rates of police attrition.
CNA Report: Training for police mentors varied, and some had limited law enforcement experience. Many mentors focused on battlefield and tactical skills.

2016
RAND: MoI “a long way from being able to provide comprehensive support” to Afghan Local Police, including logistics, personnel management, and training.

2017
SIGAR Lessons Learned Report: Police development efforts were “treated as a secondary mission...despite the critical role the ANP played in implementing rule of law and providing local-level security nationwide.”

2007
Focused District Development Program: This new police training model seeks to address corruption in police units by training units collectively at regional training centers.

2011
Afghan-Tailored Training: Focused District Development program phased out and replaced with training that includes 64 hours of literacy instruction and is delivered primarily through practical exercises, rather than lectures.

2015
Resolute Support Mission: U.S. and NATO provide training to ANP at the ministry and zone level.

2018
1st SFAB: The U.S. advisor brigade provides training to ANA at the tactical level, but does not extend similar support to the ANP.

Two Afghan Special Police recruits practice drills during training at the Special Police Training Center, near Kabul. (NATO photo)

Sources: See Endnotes, page 94



A U.S. Marine provides security at a police headquarters during discussions with provincial leaders about ensuring a safe and secure election period. (U.S. Marine Corps photo)

GOVERNANCE AND CIVIL SOCIETY

During the quarter, media outlets reported that U.S. Government officials opened direct talks with the Taliban as part of ongoing efforts to reach a negotiated peace settlement. Also during the quarter, the Taliban did not respond to the Afghan government's offer of a ceasefire and continued a campaign of violence to disrupt preparations for the October 20 parliamentary elections. Meanwhile, the U.S. Government reprogrammed military assistance to Pakistan but continued diplomatic engagement with Islamabad.

Reports of Direct Talks between the U.S. Government and the Taliban

In July, media outlets reported that U.S. diplomats engaged in direct talks with the Taliban in Qatar at the direction of President Trump.¹⁵⁸ The DoS declined to comment to the DoS OIG about the reported talks. A DoS spokesperson publicly stated that, “any negotiations over the political future of Afghanistan will be between the Taliban and Afghan government.”¹⁵⁹ In an August press conference, General Nicholson also said that the DoS “has been exploring all avenues to advance a peace process, in close consultation with the Afghan government.”¹⁶⁰

According to media reports, Ambassador Alice Wells, Principal Deputy Assistant Secretary in the Bureau of South and Central Asian Affairs, met with Taliban officials in Qatar in July.¹⁶¹ There were no Afghan government officials present at the meeting.¹⁶² At the time, President Ghani's office released a statement that welcomed any support for peace

October 20 Parliamentary Elections

Despite a number of security and logistical challenges, elections of members to Afghanistan's parliament took place as scheduled on October 20. The vote occurred outside of the reporting period for this report, and results had not been announced at the time of publication. The Lead IG agencies will provide a comprehensive report on the October 20 parliamentary elections in the quarterly report for the first quarter of FY 2019.

efforts.¹⁶³ As of the end of the quarter, there were no reports of further talks between the U.S. Government and the Taliban.

On September 4, Secretary of State Pompeo announced the appointment of Ambassador Zalmay Khalilzad as Special Representative for Afghanistan Reconciliation.¹⁶⁴ Khalilzad previously served as ambassador to Afghanistan (2003-2005), Iraq (2005-2007), and the United Nations (2007-2009). The DoS said that the appointment of Khalilzad demonstrated the Administration's serious commitment to the peace process in Afghanistan.¹⁶⁵ Secretary Pompeo said that Khalilzad will focus on "developing opportunities to get the Afghans and Taliban to come to a reconciliation."¹⁶⁶ Khalilzad held high-level meetings on the sidelines of the UN General Assembly in September, and at the end of the quarter was preparing to lead an interagency delegation to Afghanistan, Pakistan, the United Arab Emirates, Qatar, and Saudi Arabia.¹⁶⁷

The Russian government also attempted to hold peace talks during the quarter. However, the proposed second meeting of the "Moscow Format" peace talks, scheduled for September, was postponed. The DoS declined to comment on Russia's motivation to hold the talks. The DoS reported that the Afghan government was not initially consulted about the agenda for the talks and convinced the Russia government to postpone, due to its desire to maintain leadership of all peace efforts and because of concerns the Taliban would be invited as a separate delegation.¹⁶⁸ Following the postponement, Afghan media reported that an Afghan government delegation had travelled to Moscow to discuss the proposed talks.¹⁶⁹ Further details about reconciliation efforts are available in the classified appendix to this report.

Taliban Ignore Ceasefire Offer

In August, President Ghani publicly offered a 2-month ceasefire to the Taliban, on the condition that the group explicitly acknowledge and accept the offer. The proposed ceasefire would have taken effect on August 20, the eve of the Eid al Adha holiday, and would have extended into the month of October. In his speech, President Ghani stated that large



On the road towards the Afghan parliament building, flags fly high over the capital city. (NATO photo)

segments of Afghan society were ready for peace and the Taliban should be ready for peace talks based upon “Islamic values and principles.”¹⁷⁰ The DoS reported that the Taliban did not officially respond to the peace overture.¹⁷¹ On August 20, the day of the peace offer, Taliban militants attacked 3 buses traveling in Kunduz province, taking more than 200 people hostage.¹⁷²

First Vice President Dostum Returns and Joins a New Opposition Coalition

First Vice President Abdul Rashid Dostum returned to Afghanistan in July, having fled to Turkey in May 2017 after being accused of ordering the kidnapping, torture, and rape of a political rival.¹⁷³ President Ghani arranged for Vice President Dostum to return and resume his role as First Vice President while he continues to face criminal charges.¹⁷⁴

Despite his position in President Ghani’s government, Vice President Dostum has been a vocal member of the Coalition for the Salvation of Afghanistan, a political coalition of prominent ethnically-based political parties united in opposition to President Ghani.¹⁷⁵ Following his arrival back in Afghanistan, Dostum and the other leaders of the coalition—including Atta Mohammed Noor, Minister of Foreign Affairs Salahuddin Rabbani and Deputy Chief Executive Mohammad Mohaqiq—announced a new electoral coalition with the stated aim of improving governance, creating jobs, holding transparent elections, and



Afghan President Ashraf Ghani places a floral wreath at the Independence Memorial during an Afghanistan Independence Day event in Kabul. (U.S. Air Force photo)



maintaining security across the country.¹⁷⁶ There was no clear leader of the group, nor was there is a clear unifying platform among the group's leaders beyond opposition to President Ghani.¹⁷⁷

In July, President Ghani arrested the leader of a pro-government militia in Faryab province, who was aligned with Dostum. The arrest sparked violence and protests. The crisis, USFOR-A said, "degraded ANDSF operations in the area and likely contributed in part to successful Taliban attacks" in the northwest region of the country.¹⁷⁸

U.S. Reprograms Security Assistance to Pakistan

During the quarter, the U.S. Government maintained pressure on Pakistan to support the goals of the South Asia strategy. In September, the DoD reprogrammed \$300 million in suspended security assistance to Pakistan due to "a lack of Pakistani decisive actions in support of the South Asia strategy," a DoD spokesman said.¹⁷⁹ In addition, the U.S. Government reprogrammed \$2.4 million in International Military Education and Training funding that would have provided 66 training positions in the United States for Pakistani officers.¹⁸⁰

In September, Secretary Pompeo visited Pakistan and met with newly-elected Pakistani Prime Minister Imran Khan, Pakistani Foreign Minister Shah Mehmood Qureshi, and Chief of the Army Staff General Qamar Javed Bajwa. In a press release, the DoS said that during these meetings Secretary Pompeo "emphasized the important role Pakistan could play in bringing about a negotiated peace in Afghanistan and conveyed the need for Pakistan to take sustained and decisive measures against terrorists and militants threatening regional peace and stability."¹⁸¹

The DoS also reported the first meeting of working groups of the Afghanistan-Pakistan Action Plan for Peace and Solidarity process took place on July 22. This process, initially agreed to by the Afghan and Pakistani governments in April 2018, involves five working groups for bilateral dialogue: 1) political-diplomatic, 2) economic, 3) military to military, 4) refugees, and 5) intelligence/security.¹⁸²

Anti-Corruption Body Struggles

The DoS reported that high-profile defendants continued to ignore orders of the Anti-Corruption Justice Center (ACJC), the judicial body established to prosecute Afghan government officials accused of corruption.¹⁸³ In September, Afghan news media reported that the ACJC issued several arrest orders against a member to the upper house of the Afghan Parliament, Yousuf Nuristani, regarding allegations that he stole money from the city of Herat while he was governor of Herat province. Police reportedly "ignored" the warrant.¹⁸⁴ The DoS characterized ACJC productivity as "low," stating that the court was conducting an average of 1.5 trials per month.¹⁸⁵ USFOR-A reported that insufficient security forces for U.S. personnel "continues to hamper" advisor engagements with the ACJC and its partner investigative organization, the Major Crimes Task Force.¹⁸⁶ Further details about the ACJC are available in the classified appendix to this report.

HUMANITARIAN ASSISTANCE AND DEVELOPMENT

Drought continued in Afghanistan during the quarter, increasing the need for food assistance and displacing tens of thousands of Afghans. The humanitarian crisis caused by drought compounded ongoing humanitarian needs among the country's growing population of persons displaced by conflict and undocumented returnees from Iran and Pakistan.

Drought Leaves Millions in Need of Urgent Food Assistance

USAID reported to the USAID OIG that Afghanistan's drought worsened significantly in at least 22 of the country's 34 provinces, especially in western Afghanistan.¹⁸⁷ The drought has impeded access to water and agricultural production across one-third of Afghanistan.¹⁸⁸ Approximately 3.5 million Afghans affected by the drought were in need of urgent food assistance, according to the World Food Programme (WFP).¹⁸⁹ USAID reported that the drought reduced the estimate of Afghan wheat production to the lowest level this decade.¹⁹⁰ Internally displaced persons (IDPs) in the western part of Afghanistan were particularly in need of food assistance, with 72 percent eating less food or reducing the number of meals. To prevent shortages in winter months, the WFP planned to preposition 12,000 metric tons of food in areas where snow typically blocks supply routes later in the year.¹⁹¹

To address food insecurity, USAID partnered with the WFP to provide food assistance for Afghans affected by the drought and food insecurity driven by conflict and other natural disasters.¹⁹² The WFP provided assistance to nearly 900,000 people and will target an additional 2.5 million people in 20 provinces over a 6-month period.¹⁹³ The Afghan government and other humanitarian responders plan to provide food assistance for the remaining 1 million people in need.¹⁹⁴ USAID also reported providing emergency economic recovery, water, sanitation, and hygiene activities in the areas hit hardest by the drought.¹⁹⁵ In September 2018, U.S. Ambassador to Afghanistan John Bass announced an additional \$43.8 million in USAID funding for the WFP to support food assistance for Afghans impacted by the drought.¹⁹⁶

However, insecurity and physical barriers in drought-affected areas continued to hinder the delivery of food assistance.¹⁹⁷ USAID noted that humanitarian actors were unable to reach more than 30 percent of the 441,000 non-IDP drought-affected people targeted for food assistance by WFP in Ghor and Herat provinces.¹⁹⁸

Nearly 500,000 Displaced by Drought and Conflict this Year

More than 253,000 people had been displaced since the beginning of the year from drought affected areas, according to the UN Office for the Coordination of Humanitarian Assistance.¹⁹⁹ However, the UN expects that the number of drought-induced IDPs will decline as families return to their homes for the upcoming planting season in October and November.²⁰⁰

The International Organization for Migration reported that Herat province has been particularly affected by an increase in the number of new IDPs, most coming from Badghis



Approximately
3.5M
AFGHANS
affected by the
drought need
urgent food
assistance.

province, due to drought conditions.²⁰¹ More than three-quarters of the IDPs intended to reside in tents or out in the open, increasing their vulnerability to severe weather conditions.²⁰² USAID reported that its partners, the International Organization for Migration and the International Rescue Committee, established latrines and distributed emergency cash assistance, tents, and relief items to more than 12,300 people in Badghis, Ghor, and Herat.²⁰³

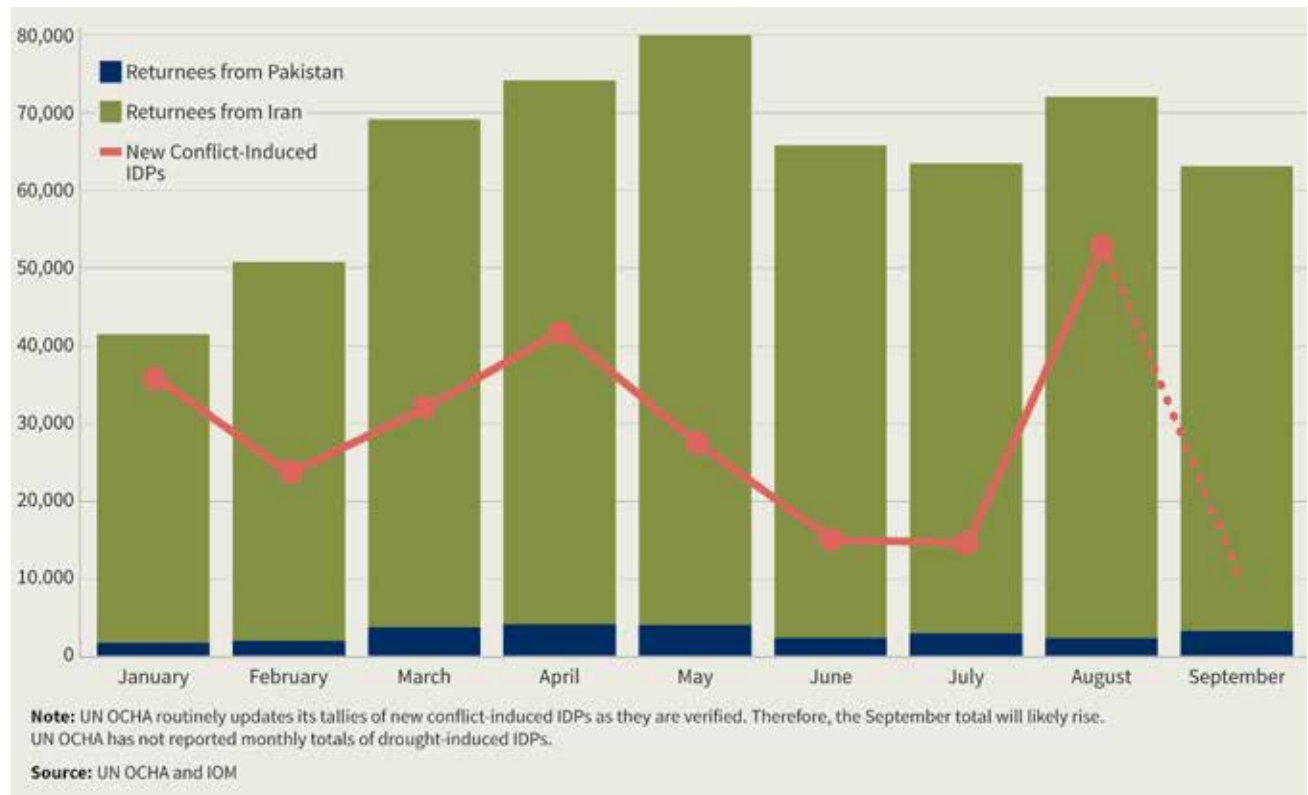
Meanwhile, the number of Afghans displaced by conflict continued to grow. More than 243,000 people were displaced in Afghanistan this calendar year as of September 2018 due to conflict, up from nearly 132,000 people as of June 2018.²⁰⁴ However, that number is 27 percent less than the number of conflict-induced IDPs (331,309) during the same period in 2017.²⁰⁵ As of September 24, most new IDPs were located in the northeastern (26 percent), northern (20 percent), and western regions (16 percent) of Afghanistan.²⁰⁶

Returnees from Iran Strain Aid Resources

During the quarter, more than 166,000 undocumented Afghans returned from Iran and Pakistan, bringing the total number of returnees during 2018 from those countries to more than 577,000 as shown in Figure 6.²⁰⁷ The International Organization for Migration reported that many returned due to economic difficulties, including the weakening of the rial, Iran’s currency,

Figure 6.

IDPs and Returnees, January-September 2018



and lack of employment opportunities in Iran.²⁰⁸ The majority of returnees from Iran, many of whom were in need of food and housing, moved into the same urban areas that host drought-affected IDPs.²⁰⁹

Status of Afghan Refugees in Pakistan Uncertain

On September 16, Pakistani Prime Minister Imran Khan publicly pledged to offer Pakistani citizenship to Afghans born in Pakistan. Approximately 1.4 million registered refugees live in Pakistan, of whom 74 percent were born in Pakistan. While some supported the announcement, several political parties in Khan's parliamentary coalition opposed it. Prime Minister Khan walked back the statement, saying a "policy decision, after a thorough debate in this regard is necessary."²¹⁰

On September 27, Prime Minister Khan's cabinet decided to extend Proof of Registration cards through June 30, 2019. The cards, which confer *de facto* refugee status on Afghan refugees in Pakistan, had been set to expire on September 30, 2018.²¹¹ According to the DoS, the extension was much longer than extensions given in the recent past and was seen as a generous move towards refugees in Pakistan.²¹²

USAID and DoS Humanitarian Assistance Funding in Afghanistan

Table 8 details humanitarian assistance funding provided through the USAID Office of Foreign Disaster Assistance (OFDA), the USAID Food for Peace (FFP) program, and the DoS Bureau of Population, Refugees, and Migration (PRM). Table 9 provides information on additional USAID funding to Afghanistan.

Table 8.

Status of Cumulative DoS and USAID Humanitarian Assistance Funds Obligated and Disbursed in FY2018 for Afghanistan, as of September 30, 2018 by Office (in millions/rounded)

Office	Obligated	Disbursed
USAID/OFDA	\$49.9	\$34.0
USAID/FFP	\$74.0	\$63.3
DoS/PRM	\$76.3	\$45.2
TOTAL	\$200.2	\$142.6

Source: USAID OFDA/FFP, DoS

Table 9.

Status of Cumulative USAID Funds Obligated and Disbursed for Afghanistan, as of September 30, 2018 (in millions/rounded)

Fund	Obligated	Disbursed
Development Assistance	—	\$1.6
Development Credit Authority	\$2.2	—
Economic Support Fund	\$62.2	\$83.5
Economic Support Fund-Overseas Contingency Operation	\$708.2	\$512.8
Gifts and Donations*	-\$1.4	\$0.2
Global Health	—	\$0.9
TOTAL	\$771.1	\$599.0

*For example, another donor contributing funds to a USAID activity through an MOU.

Note: negative numbers represent de-obligated funds.

Source: USAID OFDA/FFP

STABILIZATION AND INFRASTRUCTURE

The U.S. Government continued to support export sector development in Afghanistan. While agricultural exports grew, a recent drop in the value of Afghanistan's currency threatened the economy as a whole.

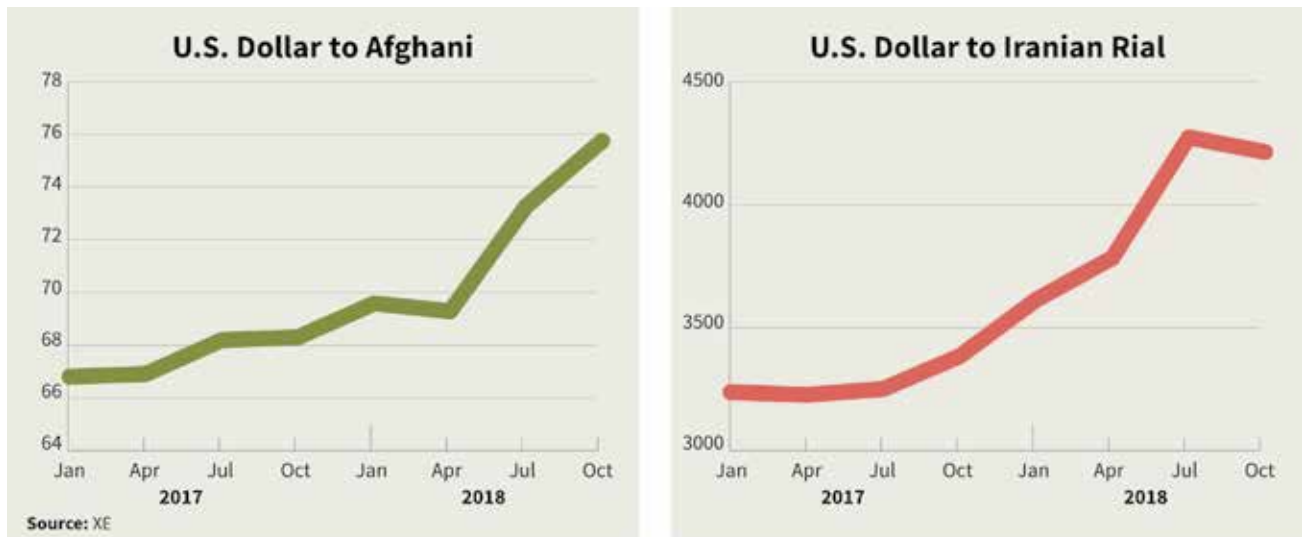
Weak Currencies in Afghanistan, Iran Threaten Economic Growth

In July, Afghan Central Bank Governor Khalil Sediq briefed the Afghan Parliament on the depreciation of the afghani, Afghanistan's currency, in international currency exchanges. The afghani fell to an exchange rate of 75.7 afghani per U.S. dollar at the end of the quarter, the lowest exchange rate in 15 years. This represents a drop of about 7 percent in one year, as shown in Figure 7.²¹³ In his briefing to the Afghan parliament, Sediq said widespread smuggling of U.S. dollars into Iran is a principal cause of the depreciation.²¹⁴

Currency smuggling has become a lucrative business for some Afghans. As shown in Figure 7, the Iranian currency, the rial, depreciated rapidly following the U.S. withdrawal from the Joint Comprehensive Plan of Action in April. Iranians are willing to pay Afghans high rates for U.S. dollars, which can be purchased for lower (official) rates in Afghanistan.²¹⁵ Afghanistan's 945 kilometer-long border with Iran has historically been highly susceptible to smuggling, despite significant effort on the part of Iran to prevent smuggling.²¹⁶ It is unclear if the Afghan authorities will be able to control the smuggling of dollars to Iran, since the Iranian authorities will have limited incentive to curb it. An unnamed Afghan official told an Afghan news outlet that if the smuggling continued, there would be a "huge shortage of foreign currency and further devaluation of the afghani."²¹⁷

Figure 7.

U.S. Dollar to Afghan Afghani and Iranian Rial Exchange Rates, 2017-2018



The collapse of the Iranian rial has also resulted in a sharp fall in the value of remittances from Afghan migrant laborers working in Iran, which account for about 3 percent of Afghanistan's GDP. As noted above, remittances from Iran to Afghanistan have also declined due to decreased demand for Afghan labor.²¹⁸ The DoS reported that the Afghan government is concerned that renewed sanctions on Iran will damage the Afghan economy, but it said that the full impact of the renewed sanctions was yet to be determined.²¹⁹ Further information about the Iranian currency devaluation is available in the classified appendix to this report.

Renewed Focus on Private Sector and Export-Driven Growth

On September 27, 2018, the DoS released its *Integrated Country Strategy* for Afghanistan, which outlines the priorities and objectives of U.S. policy in the country. One goal included in the strategy is promotion of economic prosperity based on private sector-led exports and job creation.²²⁰ To meet this goal, the U.S. Government seeks to accelerate private sector-driven, export-led economic growth leading to increased domestic revenue and budget sustainability, inclusive growth, and regional economic integration.²²¹ The strategy noted that if these objectives were not achieved, there is a risk of increasing youth unemployment and poverty—a vector for potential extremist recruiting—and a continued lack of regional economic integration.²²²

One example of U.S. Government support for Afghan private-sector and export-driven growth was the India-Afghanistan Trade Show in Mumbai, India, in September. The trade show, supported by USAID, facilitated deals between 48 Afghan exhibitors in the agriculture sector and major Indian importers. In addition, USAID noted that 400 contracts were signed, and trade volume between Afghanistan and India was expected to increase sharply over the next two years.²²³

The DoS reported to the DoS OIG that the U.S. Embassy Kabul, USAID Mission Kabul, and the Department of Commerce's Commercial Law Development Program coordinated closely with the Afghan government to finalize the new National Minerals Law during the quarter. The law updates the mining license procedures and adds new transparency and anti-corruption provisions. The law also incorporates international best practices and standards for improving regulatory transparency, which reduce opportunities for corruption and rent-seeking behavior by government officials, and also increase protections for private investors to attract more investment into the country's extractives sector.²²⁴

USAID OIG: Insufficient Oversight of Public International Organizations Puts U.S. Foreign Programs at Risk

USAID relies on public international organizations (PIOs) to advance its humanitarian assistance and development goals in Afghanistan, as it does in other countries throughout the world. In Afghanistan, USAID provides funding to several PIOs, such as WFP, the UN Development Programme, and the UN International Children's Emergency Fund, to implement assistance activities. Unique provisions of Federal law and international arrangements enable PIOs to receive Federal funds with less oversight or fewer restrictions than nongovernmental organizations and contractors.

The Special Inspector General for Afghanistan Reconstruction (SIGAR) conducts extensive oversight of stabilization and infrastructure programs in Afghanistan. SIGAR's latest unclassified quarterly, inspection, and audit reports are available on its website: <https://www.sigar.mil>



\$685.6

BILLION

DoD Funding
for FY 2019

\$616.8B

base funding

\$68.8B

in OCO funding

However, a recent USAID OIG audit found that USAID’s approach to overseeing PIOs has not included comprehensive identification, assessment, and management of risks related to working with PIOs, such as risks posed by terrorist groups that seek to benefit from USAID assistance.²²⁵

Additionally, the USAID OIG found that USAID’s PIO policy and accompanying processes and guidance do not align with Federal internal control standards. These policy weaknesses exacerbate the challenges of overseeing PIOs working in non-permissive, long-term crisis environments where PIO awards can continue for multiple years. In such cases, USAID exposes foreign assistance funds to increased risk of fraud, waste, and abuse because the awards were not designed with the internal control standards appropriate for these contexts.²²⁶ See page 61 for more information about this project.

SUPPORT TO MISSION

This quarter, Congress approved appropriations bills for the DoD that include a 4.4 percent increase in overseas contingency operation (OCO) funding. FY 2019 funding for the DoS and USAID was extended under a continuing resolution.

Congress Approves DoD Funding for FY 2019

On September 21 and 28, 2018, the President signed a pair of appropriation bills into law that provide full-year FY 2019 funding for some federal departments and agencies, including the DoD. The two laws combined provide the DoD \$685.6 billion in FY 2019, including \$616.8 billion in base funds and \$68.8 billion in OCO funds.²²⁷ As detailed in Table 10, this represents an increase of approximately 2.2 percent from FY 2018’s total DoD appropriation of \$671.1 billion, and a 4.4 percent increase in the DoD OCO budget from the FY 2018 appropriation of \$65.9 billion.²²⁸

Table 10.

Top-Line DoD Funding, in billions

	FY 2017	FY 2018	FY 2019
Base	\$509.6	\$605.2	\$616.8
OCO	\$76.6	\$65.9	\$68.8
TOTAL	\$586.2	\$671.1	\$685.6

Source: DoD Comptroller

Within the DoD’s OCO appropriation for FY 2019, the law provides \$4.9 billion for the Afghanistan Security Forces Fund (ASFF), the principal funding stream for U.S. support to sustain the ANDSF.²²⁹ This is an increase of approximately 5.4 percent from the FY 2018 enacted level of \$4.7 billion but more than 5.4 percent less than the President’s request of \$5.2 billion.²³⁰

Most ASFF funding is executed through DoD contracts for defense articles and services to be used by the ANDSF (otherwise known as “pseudo-Foreign Military Sales”), while a smaller portion is provided directly to the Afghan government. Direct assistance to the Afghan government generally covers ANDSF salaries and some Afghan government contracts for operational support.²³¹ This quarter, the DoD reported that CSTC-A contributed a total of \$280 million in direct assistance to the Afghan government, of which \$213.8 million was for the MoD and \$66.2 million for the MoI.²³²

In addition to the ASFF, the United States also contributes funding to the NATO ANA Trust Fund and the UN Law and Order Trust Fund for Afghanistan (LOTFA), the international funds that support the MoD and MoI, respectively. The DoD also provides funding from its DoD-wide operation and maintenance budget to support Afghan counternarcotics operations. According to the DoD Comptroller's office, in FY 2018 this included \$120 million for the AAF's SMW aviation contract logistics, \$20 million for SMW counternarcotics capacity building, and \$2 million to support the National Interdiction Unit and other MoI components.²³³

The DoD's FY 2019 appropriation doubled the amount of OCO funding that may be used to fund the Commanders' Emergency Response Program to \$10 million from \$5 million in FY 2018. This program is intended to enable military commanders in Afghanistan "to respond to urgent, small-scale, humanitarian relief and reconstruction requirements within their areas of responsibility."²³⁴ The FY 2019 law maintained the existing cap of \$2 million for individual projects executed under this authority.²³⁵

Congress Extends Existing Authorizations for DoD Spending in Afghanistan

On August 13, 2018, the President signed the John S. McCain National Defense Authorization Act for FY 2019 into law. This legislation extends existing authorizations for the DoD in Afghanistan, including the ASFF and transfer of nonexcess defense articles to the Afghan government. The law also extends special immigrant visas for certain Afghan nationals, such as translators, who provide assistance to the U.S. Government, although Congress did not grant an increase in the number of visas that may be issued.²³⁶

The legislation includes the same requirement as the DoD appropriation that no less than \$10 million of ASFF funding must be used to recruit and integrate women into the ANDSF. In addition, the authorization sets a target of \$25 million for this purpose. The National Defense Authorization Act provides that such programs and activities may include gender and human rights training and education; efforts to address harassment and violence against women within the ANDSF; infrastructure improvements to better serve female members of the ANDSF; and efforts to recruit women into the ANDSF, including the special operations forces.²³⁷

Cost of War: \$728 Billion Spent in Afghanistan

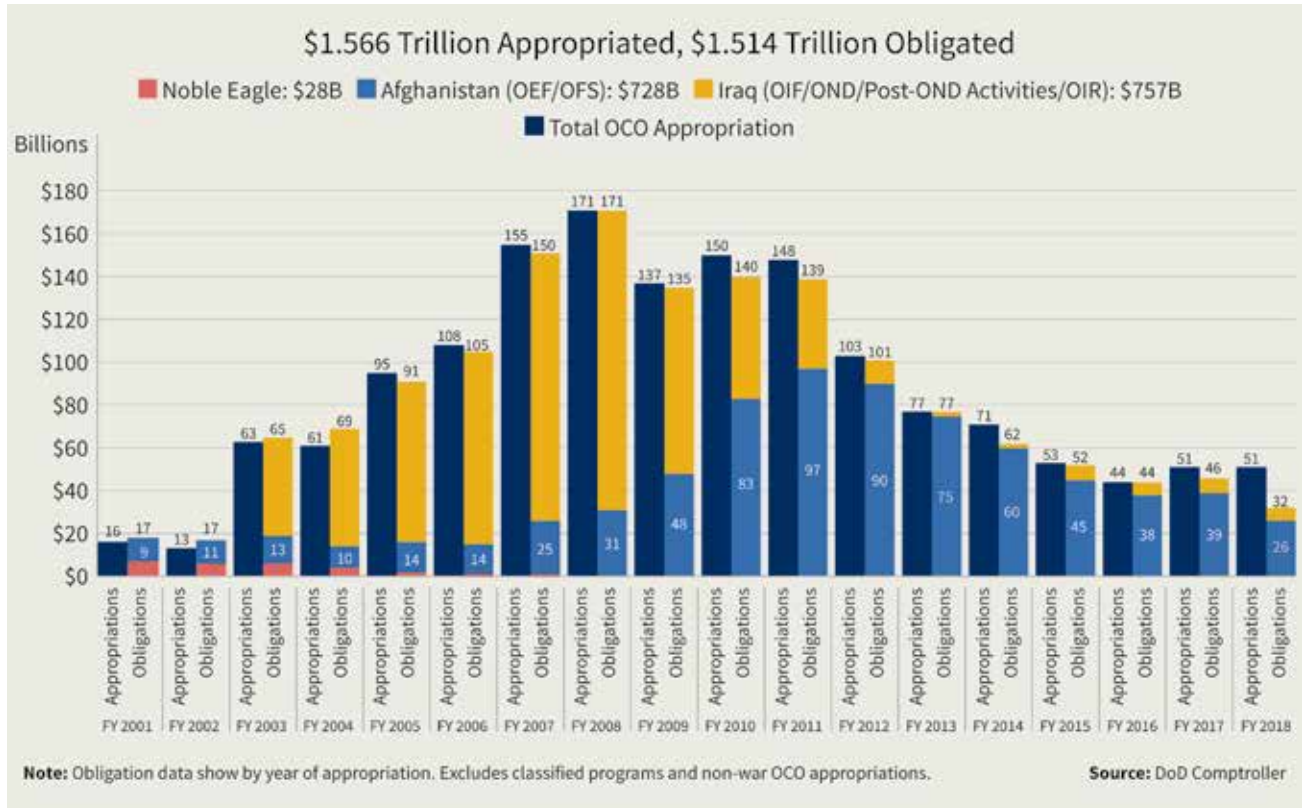
In September, the DoD Comptroller released the DoD's congressionally-mandated quarterly *Cost of War* report, which details the DoD's spending on overseas contingency operations in Afghanistan, Iraq, and Syria through June 30, 2018. According to this report, the DoD spent \$1.5 trillion in support of overseas contingency operations since September 11, 2001, as shown in Figure 8. The report said that the total cost of operations in Afghanistan over that time was \$727.7 billion, of which \$146.6 billion was obligated in support of OFS since it began in 2015.²³⁸

The DoD Comptroller reported that the DoD obligated \$29.9 billion for OFS during the first three quarters of FY 2018, \$1.3 billion more than the amount spent for OFS in the first three quarters of FY 2017. Average monthly OCO spending in FY 2018 was reported at

According to the *Cost of War* report, the DoD spent \$1.5 trillion in support of overseas contingency operations since September 11, 2001

Figure 8.

Total DoD War-Related Appropriations and Obligations from September 11, 2001, through September 2018



\$43.6 billion, of which \$3.3 billion was in support of OFS. 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.²³⁹

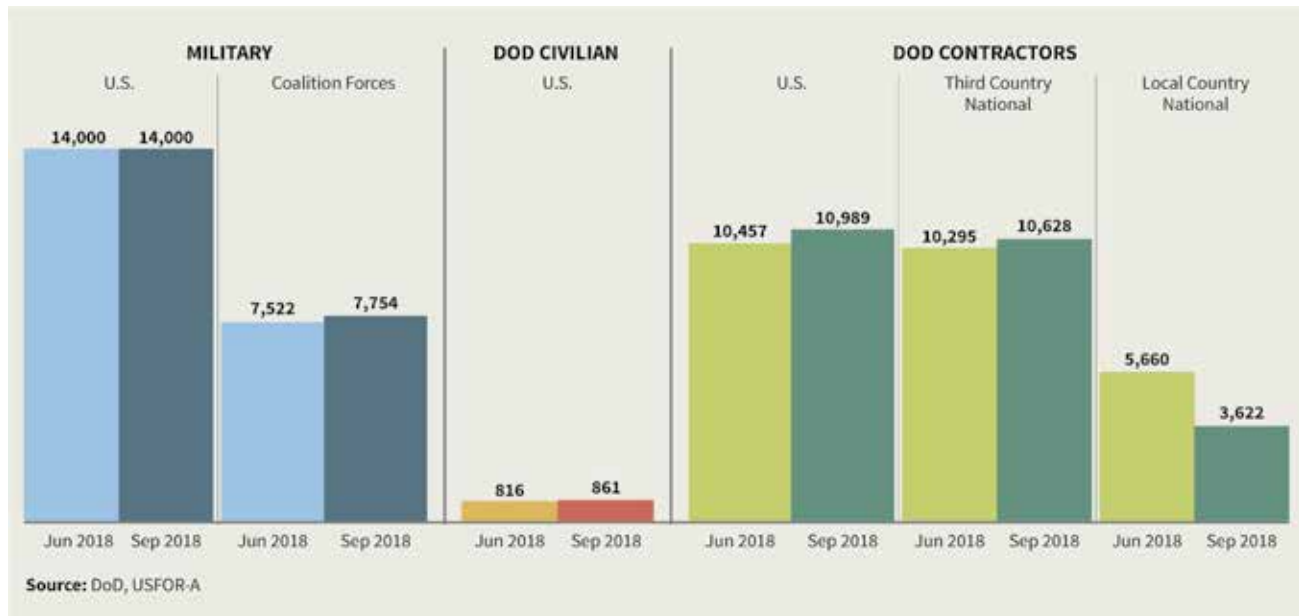
The DoD OIG is currently conducting an audit that will summarize systemic weaknesses in how the DoD accounts for OCO expenditures in the *Cost of War* report.²⁴⁰

DoS and USAID Begin FY 2019 Under a Continuing Resolution

Congress did not approve the Department of State, Foreign Operations, and Related Programs Appropriations bill for FY 2019 by the end of the quarter. Consequently, short-term funding for the DoS and USAID was included in the Continuing Appropriations Act, 2019, which limits DoS and USAID operations to the FY 2018 enacted levels and is scheduled to expire on December 7, 2018.²⁴¹

The DoS told the DoS OIG that U.S. Embassy Kabul was adequately staffed in virtually all areas, and the embassy was working to bolster its capacity to support Afghan peace

Figure 9.
Quarterly Change in DoD Personnel in Afghanistan



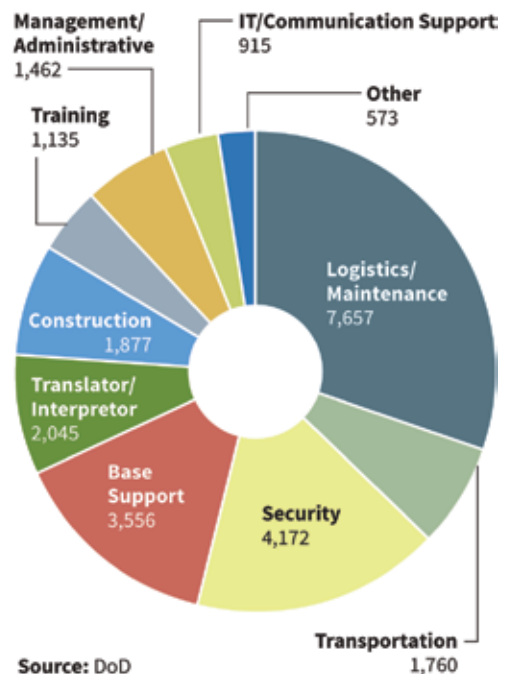
and reconciliation efforts, build capacity of Afghan institutions working for peace, assist the Afghan government with reintegration of reconciled fighters, and improve information-sharing within the interagency and military commands.²⁴²

Contractors Decrease but Remain Largest Group Supporting OFS

This quarter, contractors continued to be the largest single category of personnel supporting the OFS mission in Afghanistan, outnumbering U.S. military personnel by a ratio of nearly two to one.²⁴³ As shown in Figure 9, the number of military and DoD civilian personnel remained steady compared to last quarter, while the total number of contractors declined slightly this quarter to 25,239 from 26,922 last quarter. In Sept. 2018, 10,989 U.S. nationals, 3,622 Afghans, and 10,628 third country nationals served as DoD contractors.

As shown in Figure 10, these contractors performed a wide range of functions, with nearly a third serving in logistics/maintenance roles. The DoD reported that security was the second largest mission category and that approximately 57 percent of these personnel were armed. Most of the armed security contractors were third country nationals.²⁴⁴

Figure 10.
Contractors in Afghanistan by Function, in 4th Quarter FY 2018



DoD OIG: Weaknesses in Oversight of Vehicle Maintenance Contract

In July 2018, the DoD OIG released an audit report regarding the Enhanced Army Global Logistics Enterprise–Afghanistan (EAGLE-AFG) contract, a \$429 million contract that provides maintenance, supply, and transportation services to U.S. and coalition troops in Afghanistan.²⁴⁵ Under the EAGLE-AFG contract, the U.S. Government pays the contractor for allowable costs, as well as a fixed fee for performance. For this type of contract, federal regulations require the Army to monitor the contractor’s billed costs, because there is no financial incentive for the contractor to keep costs as low as possible.

The DoD OIG audit found that Army Contracting Command-Afghanistan, which has primary oversight responsibility of the EAGLE-AFG contract, did not monitor contractor performance on critical requirements, such as maintenance turnaround time. As a result, the DoD OIG found, some Army personnel were dissatisfied with how long they had to wait for the contractor to finish repairing their vehicles. In addition, Army Contracting Command-Afghanistan did not have reasonable assurance that the contractor performed work on \$77.8 million in billed costs. For more information on this audit, see p. 56.

Contract oversight has been a persistent challenge in Afghanistan. For example, a 2015 DoD OIG review of its oversight on contracting in Afghanistan between 2012 and 2015 identified nine consistent problems, including inadequate oversight of contractors, changing requirements, and poor contract design. If left unaddressed, these deficiencies may put taxpayer dollars at risk and undermine critical services provided to U.S. personnel in theater.²⁴⁶

DoD OIG and DoS OIG: Deficiencies in Fire Protection at U.S. Facilities

In September 2018, the DoD OIG released the results of its inspection of fire protection measures and equipment and Kandahar Air Field. The report found that the DoD did not provide sufficient qualified personnel to conduct inspections, did not develop a fire protection plan, and did not correct approximately half of the 170 deficiencies identified in a similar evaluation in 2013.²⁴⁷ For more information on this report, see p. 55.

In reports released earlier this year, the DoS OIG also found deficiencies in fire protection systems at U.S. Embassy Kabul. In a January 2018 report, the DoS OIG found that the DoS permitted occupancy of new buildings on the Embassy compound before key project milestones were met, including the completion of fire-safety systems.²⁴⁸ Due to the deficiencies described in this report, the DoS OIG plans to conduct a follow-up review of these facilities in 2019. In April 2018, the DoS OIG issued a report stating that fire alarm control panels in several embassy buildings could not transmit to the central communications center responsible for alerting the Embassy fire department and other emergency response personnel.²⁴⁹

While some of the facilities were described as “temporary,” the deficiencies identified in these reports put military personnel and civilians at risk. Fire safety is a particular concern in Afghanistan, where fire detection, alarm, and water tank systems must be self-sustaining, as municipal fire response services are not available.



U.S. Air Force weapon loaders load an autocannon of an A-10 Thunderbolt II at Kandahar Airfield (U.S. Air Force photo).



OVERSIGHT ACTIVITIES

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OVERSIGHT ACTIVITY

This section of the report provides information on strategic planning efforts; completed, ongoing, and planned Lead IG and partner agencies' oversight work related to audits, inspections, and evaluations; Lead IG investigations; and hotline activities from July 1 through September 30, 2018.

The United Kingdom makes good on its promise to increase support for NATO's Resolute Support mission with 10 "Foxhound" vehicles. (NATO photo)

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 Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OFS. 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: Security, Governance and Civil Society, Humanitarian Assistance and Development, Stabilization and Infrastructure, and Support to Mission. The strategic plan was included in the *FY 2019 Comprehensive Oversight Plan for Overseas Contingency Operations*.



FY 2019
Comprehensive
Oversight Plan
for Overseas
Contingency
Operations

Lead IG Strategic Oversight Areas

SECURITY

Security focuses on determining the degree to which the overseas contingency operation 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

(continued on next page)

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

STABILIZATION

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

The Overseas Contingency Operations Joint Planning Group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S.-funded activities supporting overseas contingency operations, including those relating to Africa, Southwest Asia, Southeast Asia, and the Middle East. The Joint Planning Group provides 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. A Joint Planning Group meeting in July 2018 featured Monique L. Dilworth, Director for Operations in the Office of the Under Secretary of Defense (Comptroller), who provided a briefing on the DoD overseas contingency operations budget.

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, 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 11 reports related to OFS. These reports examined various activities that support OFS, including facility safety, readiness, foreign assistance programs, contract and equipment management, and sexual assault prevention and response program management. As of September 30, 2018, 39 projects were ongoing and 41 projects were planned.

USAID OIG completed 2 oversight reports related to USAID's activities in Afghanistan, which do not involve OFS-related programs or activities, and has 24 ongoing oversight projects. These ongoing oversight projects examine USAID efforts in Afghanistan related to agriculture, democracy and governance, economic growth, education, gender promotion, health and nutrition, infrastructure, and humanitarian assistance.

OFS-RELATED FINAL REPORTS BY LEAD IG AGENCIES

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Followup on DoD OIG Report No. DODIG-2013-099, "Compliance with Electrical and Fire Protection Standards of U.S. Controlled and Occupied Facilities in Afghanistan," July 18, 2013 at Kandahar Airfield

DODIG-2018-157; September 28, 2018

The DoD OIG conducted this following evaluation to determine whether USFOR-A implemented corrective action at Kandahar Airfield in response to recommendations made in a 2013 DoD OIG evaluation of facilities located at Kandahar and Bagram Airfields, Afghanistan. This follow-up evaluation focused on the programmatic changes required for systemic correction of all of the Kandahar Airfield electrical and fire protection system deficiencies identified in the 2013 report.

The DoD OIG determined that USFOR-A provided qualified personnel for the oversight and inspection of electrical systems. USFOR-A also developed a process to perform regular inspection and maintenance of electrical systems. Additionally, USFOR-A corrected 65 of 66 process effectiveness deficiencies identified in the 2013 report.

However, USFOR-A did not provide a qualified fire protection engineer to perform oversight of fire protection systems, ensure inspection and maintenance of all fire protection systems, and develop a fire protection plan for Kandahar Airfield. USFOR-A also did not develop an effective process to ensure regular inspection and maintenance of engineered fire protection systems, or any fire protection systems in facilities that were not inspected and maintained by the electrical contractor. Furthermore, USFOR-A did not correct 84 of 170 fire protection and maintenance process deficiencies.

The DoD OIG recommended that the USFOR-A Commander ensure qualified fire protection engineers are available at Kandahar Airfield, and the inspection, testing, and maintenance of all fire protection systems as required by Unified Facilities Criteria; and develop a fire protection plan, as required by USCENCOM regulations.

Management agreed with the recommendations. However, the DoD OIG considers two of the three recommendations unresolved due to the lack of adequate plans to resolve the recommendations.

DoD Management of the Enhanced Army Global Logistics Enterprise Maintenance Contract in Afghanistan

DODIG-2018-139; July 23, 2018

The Enhanced Army Global Logistics Enterprise—Afghanistan (EAGLE-AFG) contract provides maintenance on U.S. vehicles and weapons in Afghanistan, and is valued at \$429 million over 5 years. The DoD OIG conducted this audit to determine whether the Army monitored the contractor's maintenance of the vehicles and weapons, while keeping costs to a minimum.

The DoD OIG found that the Army did not monitor contractor performance for critical requirements, such as maintenance turnaround time. Additionally, the DoD OIG found that the Army did not monitor costs for the maintenance contract. Specifically, the Army did not review contractor invoices as required, and thus did not have assurance that \$77.8 million billed to the Army, as of May 2018, were allowable in accordance with the contract.

The DoD OIG recommended that the Army evaluate the contractor's compliance with required maintenance turnaround times. Additionally, the DoD OIG recommended that the Army designate personnel to perform invoice reviews. Management agreed with the recommendations and took action to resolve the oversight deficiencies.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of the Department of State's Administration of its Aviation Program

AUD-SI-18-59; September 25, 2018

The DoS OIG conducted this audit to determine whether the DoS is administering its aviation program in accordance with Federal requirements and DoS guidelines, including operations in Iraq, Afghanistan, and the Philippines. The DoS created its aviation program in 1976 to support narcotics interdiction and drug crop eradication programs and build host nation aviation capacity.

The DoS OIG found that the Bureau of International Narcotics and Law Enforcement Affairs, the Bureau responsible for the aviation program, is not consistently administering the program in accordance with applicable requirements and regulations. The Bureau undertook significant operations without appropriate approval from the DoS Aviation Governing Board. The DoS OIG also found that the Bureau did not evaluate the cost effectiveness of the aviation program as required or maintain sufficient accountability of aircraft equipment. Finally, the DoS OIG found that the Bureau had not developed a plan to transition the aviation capacity to the host nations, a key foreign assistance goal. The lack of a transition plan, including benchmarks and metrics, has impeded progress in achieving the objective.

The DoS OIG made 25 recommendations intended to address the approval, accountability, and planning issues identified in the audit. Based on the Bureau's responses, the DoS OIG considered 2 recommendations resolved, 22 recommendations resolved pending further action, and 1 recommendation unresolved.

OFS-RELATED FINAL REPORTS BY PARTNER AGENCIES

AIR FORCE AUDIT AGENCY

Munitions Management

F2018-0038-RA0000; August 1, 2018

The Air Force Audit Agency (AFAA) conducted this audit to determine whether personnel of the 455th Air Expeditionary Wing at Bagram Airfield, Afghanistan, properly accounted for, safeguarded, and stored munitions in accordance with DoD and Air Force guidance.

The AFAA determined that Wing personnel properly accounted for and safeguarded munitions. However, AFAA did find incompatible munitions stored together, and munitions were stored outdoors without proper coverage or protection as required by Air Force guidance and Technical Orders.

The AFAA recommended that the Wing move excessive and incompatible munitions, take actions to address outdoor munitions storage, revise local written instructions to address explosives limits, revise local written instructions to include an annual review of the Explosive Site Plan, and establish a standard repeatable process to identify all munitions stored outside and compare with Technical Orders to identify storage requirements.

Management agreed with the audit results and recommendations outlined in the report.

Emergency Contingency Allowance Equipment

F2018-0007-L40000; July 10, 2018

The AFAA conducted this audit to determine whether Air Force personnel effectively managed emergency contingency allowance equipment. This equipment, designated for the support of contingency, humanitarian, or disaster relief operations, is valued at \$508 million and is deployed at six locations within the Middle East and Southwest Asia to help support operations. The Air Force identifies emergency contingency allowance equipment as Allowance Source Code 058 for inventory purposes.

The AFAA found that the Air Force did not properly authorize and account for emergency contingency allowance equipment. First, logistics personnel maintained 5,838 invalid authorizations, unapproved equipment, or excess authorizations (equipment above the approved inventory amount) valued at \$176 million. Reducing invalid authorizations and turning in associated unauthorized items would reduce future Air Force buy and repair requirements by \$131 million since accurate inventory reporting reduces unnecessary equipment purchases and repairs. Second, Air Force personnel did not establish adequate oversight controls to validate the inventory of emergency contingency allowance equipment, which led to the improper accounting of 477 items valued at \$22 million. Implementing proper accountability oversight would reduce Air Force buy and repair requirements by \$18 million.

The AFAA made eight recommendations to the Headquarters Air Force, Deputy Chief of Staff for Logistics, Engineering, and Force Protection. Management agreed with the recommendations.

Sexual Assault Prevention and Response Program Management, 455th Air Expeditionary Wing

F2018-0035-RA0000; July 5, 2018

The AFAA conducted this audit to determine whether the deployed personnel of the 455th Air Expeditionary Wing, at Bagram Airfield, Afghanistan, managed reported cases of sexual assault in accordance with DoD and Air Force guidance, and if they complied with personnel assignment, background investigations, training, awareness, and operations support requirements. The aim of the Air Force's Sexual Assault Prevention and Response Program is to protect Airmen and ensure readiness by eliminating incidents of sexual assault through the development, execution, and evaluation of prevention policies and programs.

The AFAA determined that Wing personnel did not effectively manage sexual assault cases and incidents in accordance with DoD and Air Force guidance. Specifically, Wing personnel did not maintain documentation for all fiscal year 2017 reported cases, record monthly case management group meeting data in the Defense Sexual Assault Incident Database, or conduct self-assessments for the Wing Inspector General's review.

While the Wing did comply with personnel assignment, background investigations, training, and operations support requirements, they did not comply with program awareness requirements. Newly-arrived personnel did not receive program information at their orientation brief, and the local Wing Response Coordinator contact information was incorrect at 7 out of 10 observed locations.

The AFAA recommended that the Wing Commander direct Wing Response Coordinators to input cases and case management meeting minutes into the Defense Sexual Assault Incident Database.

The AFAA also recommended that Wing Response Coordinators implement standardized processes to ensure all related forms and meeting information are recorded and safeguarded. Additionally, the AFAA recommended that Wing Response Coordinators implement internal controls and complete program self-assessments for the Wing Inspector General's review.

Finally, the AFAA recommended that the Wing Commander implement a repeatable process to ensure that up-to-date Wing Response Coordinator information is posted, and that newly deployed personnel are briefed on sexual assault prevention and response within 7 days of arrival.

Management agreed with the recommendations.

Munitions Management 451st Air Expeditionary Group Kandahar Airfield, Afghanistan

F2018-0034-RA0000; July 3, 2018

The AFAA conducted this audit to determine whether 451st Air Expeditionary Group personnel in Kandahar Airfield, Afghanistan, accounted for, stored, and safeguarded munitions in accordance with DoD and Air Force guidance. As of April 2018, 451st Air Expeditionary Group personnel maintained munitions valued at approximately \$77 million.

The audit determined that Group personnel accounted for munitions, properly stored munitions, and had proper safeguards over access to munitions storage facilities. Since this audit identified no deficiencies, the Air Force Audit Agency did not make any recommendations. Management agreed with the audit results.

Sexual Assault Prevention and Response Program Management, 386th Air Expeditionary Wing Southwest Asia

F2018-0033-RA0000; July 2, 2018

The AFAA conducted this audit to determine whether the deployed personnel of the 386th Air Expeditionary Wing in Southwest Asia managed reported cases of sexual assault in accordance with DoD and Air Force guidance, and whether personnel complied with personnel assignment, background investigations, training, awareness, and operations support requirements. The aim of the Air Force's Sexual Assault Prevention and Response Program is to protect Airmen and ensure readiness by eliminating incidents of sexual assault through the development, execution, and evaluation of prevention policies and programs.

The AFAA determined that Wing personnel did not effectively manage sexual assault cases and incidents in accordance with DoD and Air Force guidance. Specifically, Wing personnel did not correctly manage reported cases, or comply with personnel assignment, training, awareness and operations support requirements. However, Wing personnel did comply with background investigation requirements

The AFAA made 10 recommendations to the 39th Air Base Wing Commander. These recommendations include developing a standard repeatable process to ensure commanders receive one-on-one sexual assault prevention and response training and directing the Sexual Assault Response Coordinator to perform specific tasks to communicate, manage, and document the program Management agreed with the recommendations.

ARMY AUDIT AGENCY

Overtime Pay and Foreign Entitlements for Deployed Civilians U.S. Army Materiel Command

A-2018-0075-IE; July 30, 2018

The Army Audit Agency (AAA) conducted this audit of the Army Materiel Command's payment of overtime and foreign entitlements to its deployed civilians. For FY 2016, Army Materiel Command paid approximately \$48.4 million in overtime and foreign entitlements to its deployed civilians.

The AAA determined that Army Materiel Command did not effectively manage overtime and foreign entitlement payments. Specifically, the AAA found that Army Materiel Command did not properly support approximately half of the overtime hours paid; overpaid entitlements to deployed civilians; and paid civilians overtime pay instead of compensatory time. The AAA estimated that Army Materiel Command could potentially save approximately \$2.7 million in fiscal years 2018 and 2019 by strengthening controls over entitlement pay.

The AAA recommended that the Army Materiel Command periodically review overtime documentation, and investigate the instances in which it paid overtime instead of compensatory time. The AAA also recommended that the Army develop policy to clarify how Army commands administer overtime and compensatory time, and mandate that supervisors ensure deployed civilians notify the Civilian Human Resources Agency when changing conditions affect entitlement payments. Management agreed with the recommendations.

GOVERNMENT ACCOUNTABILITY OFFICE

Military Readiness: DoD Has Not Yet Incorporated Leading Practices of a Strategic Management Planning Framework in Retrograde and Reset Guidance

GAO-18-621R; August 10, 2018

The GAO conducted this review to evaluate the DoD's retrograde and reset programs related to overseas contingency operations. In 2018, the DoD requested \$9.1 billion for reset and readiness. Retrograde refers to the process for the movement of non-unit equipment and materiel from a forward location to a reset program. Reset is a process to restore equipment to a desired level of combat capability commensurate with a unit's future mission. The 2014 National Defense Authorization Act directed the DoD to establish a retrograde and reset strategic policy and report on progress annually for 3 years.

The GAO assessed the extent to which the DoD established a strategic policy for retrograde and reset that supports contingency operations; the DoD's efforts to create and disseminate a standardized definition of retrograde and reset; and the Army, Navy, Air Force, and Marine Corps' efforts to create service-specific retrograde and reset policies.

The GAO found – consistent with two prior evaluations on the same topic in April 2014 and May 2016 – that the DoD did not establish a strategic retrograde and reset policy containing a mission statement, long-term goals, strategies to achieve those goals, and metrics to measure progress. Moreover, the GAO found that the DoD did not have any immediate plans to create such a policy or designate an internal organization to create it. The GAO found that while the Under Secretary of Defense (Comptroller) had issued a standardized definition of retrograde and reset, the DoD did not enforce its use across the department and services. Finally, while the Marine Corps has been implementing its plan, the Army, Navy and Air Force had not issued retrograde and reset policies.

The GAO recommended that the DoD establish a strategic retrograde and reset policy, and consistently define and use reset and retrograde across the department and services. In addition, the GAO recommended that the Army, Navy, and Air Force develop and implement service-specific retrograde and reset policies related to contingency operations. Management agreed with the recommendations.

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Afghan National Army's Ground Forces Complex: Construction Generally Met Contract Requirements, but More Than \$400,000 May Have Been Wasted

SIGAR 18-64-IP; July 30, 2018

SIGAR determined whether the Afghan National Army (ANA) ground forces complex was constructed in accordance with contract requirements and applicable construction standards, and is being used and maintained.

SIGAR found that ANA ground forces complexes facilities and infrastructure generally met contract requirements and technical specifications. SIGAR identified four instances of contract non-compliance: 1) the U.S. Army Corps of Engineers (USACE) authorized contractor to install non-certified fire doors; 2) the USACE paid for native crushed stone that contractor did not deliver; 3) uninsulated hot water pipes in seven buildings; and 4) improperly sloped bathroom floors in two barracks

SIGAR estimated that USACE may have wasted \$406,000 on the fire doors. SIGAR could not estimate the costs associated with the three other instances of non-compliance. The USACE contracting officer determined that no action was possible to correct the instances of contract noncompliance or obtain a refund for those items because the construction was complete and accepted, and the warranty had expired.

The draft version of this report included five recommendations. CSTC-A did not concur with one of the recommendations and partially concurred with another. The USACE concurred with the three other recommendations. Based on CSTC-A's and USACE's responses and actions taken, SIGAR closed all five recommendations as implemented and removed them from the final report.

NON-OFS-RELATED FINAL REPORTS

USAID OIG completed 1 non-OFS related performance audit and 1 financial audit on USAID-funded activities during the quarter.

Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk

8-000-18-003-P; September 25, 2018

USAID OIG conducted this audit to review USAID's efforts to identify, assess, and manage risks before awarding funds to Public International Organizations (PIOs) and assess USAID's policies, processes, and guidance for managing PIO awards. USAID relies on PIOs, such as World Food Programme, the World Health Organization, and the United Nations Children's Fund, to advance its humanitarian assistance and development goals in Afghanistan. Unique provisions of Federal law and international arrangements enable PIOs to receive Federal funds with less oversight or fewer restrictions than nongovernmental organizations and contractors.

USAID OIG found that USAID's approach to overseeing PIOs had not comprehensively identified, assessed, and managed risks related to working with PIOs, such as risks posed by terrorist groups that seek to benefit from USAID assistance. USAID OIG also found

that USAID's PIO policy and accompanying processes and guidance do not align with Federal internal control standards, which can exacerbate the challenges of overseeing PIOs operating in non-permissive, long-term crisis environments such as Syria and Iraq where PIO awards can continue for years.

USAID OIG made six recommendations for USAID to establish comprehensive PIO policies that codify and clarify the processes for risk management and strengthen oversight of these awards. Management agreed with these recommendations.

Financial Audit on the Government of the Islamic Republic of Afghanistan, Ministry of Agriculture, Irrigation & Livestock

Report No. 8-306-18-059-R; September 23, 2018

USAID OIG audited \$9,911,466 and identified \$1,329,286 in questioned costs. The audit identified three material weaknesses and one significant deficiency in internal control related to accounting application used by the recipient; and three instances of material noncompliance. USAID OIG issued three recommendations.

ONGOING OFS OVERSIGHT PROJECTS

As of September 30, 2018, the Lead IG agencies and their partner agencies had 39 ongoing projects related to OFS. Tables 11 and 12 list the title and objective for each of these projects. Figure 11 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 13.

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

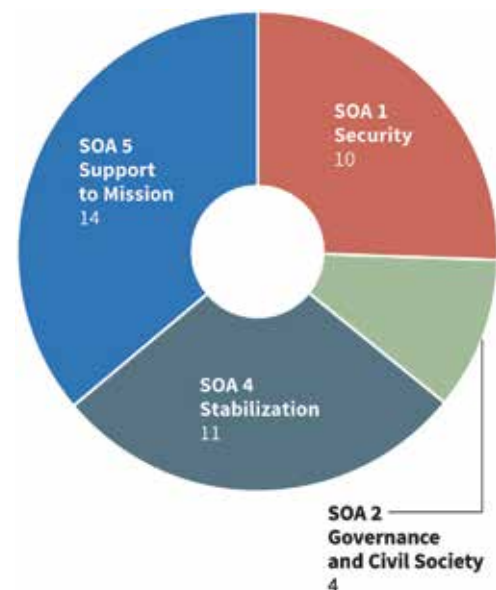
SECURITY

The **DoD OIG** is 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 activities. The DoD OIG is also auditing the implementation of cybersecurity controls for unmanned aerial vehicle systems to protect these systems from unauthorized access and use.

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.

SIGAR is auditing the Afghan Air Force's ability to operate and maintain U.S.-provided aircraft, and reviewing DoD's procurement of Humvees for the ANDSF.

Figure 11. Ongoing Projects by Strategic Oversight Area



GOVERNANCE AND CIVIL SOCIETY

The **DoS OIG** is inspecting the Bureau of Democracy, Human Rights, and Labor's management of foreign assistance.

SIGAR is auditing DoD's efforts to advise the Afghan MoI and MoD to determine whether the DoD has clearly articulated the advisory effort's goals, objectives, and strategy. SIGAR is also auditing the DoD's strategy and programs to develop the MoD's and MoI's anticorruption initiatives.

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 Camp Commando Phase III project and the Women's Compound at the Afghan National Police Regional Training Center in Jalalabad.

SUPPORT TO MISSION

The **DoD OIG** is evaluating the theater linguist support for OFS to determine whether USCENTCOM and U.S. Army Intelligence Security Command have developed and implemented processes for satisfying contract linguist requirements. The DoD OIG is auditing the National Maintenance Strategy contract in Afghanistan to determine if the DoD effectively developed the requirements for the contract, and the DoD's planning and implementation of the Afghan personnel and pay system to determine whether the system will accurately pay and track Afghan forces.

The **DoS OIG** is auditing the physical security features for Embassy Kabul's as it relates to contract requirements and industry standards. The DoS OIG is evaluating the Camp Eggers Guard Housing contract's termination to determine the reason for the failure to complete the contract terms and the extent to which the expenditures exceeded the budgeted amount.

The **GAO** is auditing the extent to which the DoD has separated amounts designated as overseas contingency operations from base amounts in the operations and maintenance accounts.

SIGAR is auditing the requirements generation and costs associated with the Alaska Tents program, and the procurement of M2 Machine Guns for the Afghan National Army.

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.

Table 11.

Ongoing Oversight Projects by Lead IG Agency, as of September 30, 2018

Project Title	Objective
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
<i>Evaluation of Theater Linguist Support for OFS</i>	To determine if 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>Summary Audit of Systemic Weaknesses in the Cost of War Reports</i>	To summarize systemic weaknesses in DoD's accounting for costs associated with ongoing contingencies identified in <i>Cost of War</i> audit reports issued between 2016 and 2018.
<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>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>V-22 Osprey Engine Air Particle Separator Design Issues Proposed</i>	To determine if the V-22 Air Particle Separator effectively protects the engines in high particulate concentration and Foreign Object or Debris environments.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
<i>Inspection of the Bureau of Democracy, Human Rights, and Labor</i>	To evaluate the programs and operations of the Bureau of Democracy, Human Rights, and Labor.
<i>Audit of the Department of State's Administration of its Aviation Program</i>	To determine whether the DoS is administering its aviation program, including oversight of aviation operations, inventory management, aircraft maintenance and asset disposal, in accordance with Federal requirements and DoS guidelines.
<i>Audit of U.S. Embassy Kabul Physical Security Features</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.

Project Title	Objective
<i>Lessons Learned from Office of Inspector General Audits Concerning the Review and Payment of Contractor Invoices Supporting Overseas Contingency Operations</i>	To identify 1) common challenges identified in the 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 in Iraq.
<i>Evaluation of Camp Eggers Guard Housing Contract Termination</i>	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.
<i>Inspection of the Bureau of Democracy, Human Rights, and Labor Foreign Assistance Program Management</i>	To inspect the foreign assistance program management activities of the Bureau of Democracy, Human Rights, and Labor.

Table 12.

Ongoing Oversight Projects by Lead IG Partner Agencies, as of September 30, 2018

Project Title	Objective
ARMY AUDIT AGENCY	
<i>Reach-Back Contracting Support</i>	To determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency/expeditionary operations.
GOVERNMENT ACCOUNTABILITY OFFICE	
<i>Institutionalizing Advise-and-Assist Lessons Learned</i>	To determine to what extent the DoD has 1) modified its approach for planning for, training, and utilizing U.S. military personnel to advise and assist partner forces based on lessons learned from advise-and-assist efforts in Afghanistan, Iraq, and Syria; 2) incorporated lessons learned from challenges the DoD has faced in providing and utilizing U.S. military personnel to carry out their assigned advise-and-assist missions in support of geographic combatant commands; 3) incorporated lessons learned from past challenges it has experienced in providing key enablers for the advise-and-assist missions, including air support; intelligence, surveillance, and reconnaissance; logistics; or other enabling capabilities; and 4) assessed and institutionalized specific lessons from OIR, OFS, and other past and present advise-and-assist missions in various geographic combatant commands to identify and implement necessary changes to doctrine, training, and force structure to support ongoing and future advise-and-assist missions.

Project Title	Objective
<i>Review of Afghanistan Security Force Fund Training Contracts</i>	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 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.
<i>Feasibility of Separating Amounts Designated as OCO from Base Amounts</i>	To determine 1) the extent to which the DoD has included internal controls in its processes to account for OCO-designated amounts separately from amounts designated for base activities in the Operation & Maintenance account; 2) what process, if any, does the Department of the Treasury use to account for OCO-designated amounts separately from amounts designated for the DoD base activities in the Operations & Maintenance 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 Operation & Maintenance account follow generally accepted accounting principles; and 4) what alternative approaches could be used to account for OCO-designated amounts separately from amounts designated for base activities in the Operation & Maintenance account, and whether the DoD or Treasury have assessed any alternatives.
SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION	
<i>Inspection of Afghan National Army Camp Commando Phase III</i>	To inspect the ANA Camp Commando Phase III project to determine whether the 1) work was completed in accordance with contract requirements and applicable construction standards; and 2) project is being maintained and used as intended.
<i>DoD Efforts to Advise the Afghan Ministries of Defense and Interior</i>	To audit the DoD's efforts to advise the Afghan MoD and MoI to determine the 1) extent to which DoD has clearly articulated the goals, objectives, and strategy of its advisory efforts; 2) DoD's advisory efforts, including funding, the number of advisors and contractors, their assigned locations, and criteria for selecting the advisors, among other things; and 3) the methods DoD uses to measure success.
<i>Afghan Air Force's Ability to Operate and Maintain U.S.-Provided Aircraft</i>	To determine the extent to which the 1) aircraft the United States plans to provide the AAF address validated capability gaps identified by both the DoD and the MoD; 2) DoD synchronized the recruitment and training of aircrews and other critical personnel with estimated aircraft delivery schedules; and 3) DoD and the MoD have developed and implemented a plan to support the operation and maintenance of AAF aircraft provided by the United States that includes steps to address capability gaps within the AAF.

Project Title	Objective
<i>DoD Procurement of Humvees for the ANDSF</i>	To review the processes the DoD used to develop the requirement for providing the ANDSF with Humvees in 2017, and compare and evaluate the selected course(s) of action to available alternatives.
<i>Inspection of the Women’s Participation Program–Ministry of Interior Headquarters Gender Compound Barracks, Gym, and Daycare in Kabul</i>	To assess whether 1) the construction was completed in accordance with contract requirements and applicable construction standards, and 2) the buildings are being used and maintained.
<i>Inspection of the Women’s Compound at the Afghan National Police Regional Training Center–Jalalabad</i>	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 maintained.
<i>Department of Defense’s Anti-Corruption Initiatives and Programs in the Afghan Ministries of Defense and Interior</i>	To review the 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. Specifically, we plan 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 DoD’s efforts to promote anti-corruption initiatives at the MoD and the MoI, and how DoD is working to overcome those challenges.



The Afghan Ministry of Defense, Kabul.
(NATO photo)

Project Title	Objective
<i>Afghanistan Integrated Support Services–ATEMP Contract Follow-Up–Vehicle Spare Part Cost</i>	To review the Afghan Technical Equipment Maintenance Program contract to 1) determine Afghanistan Integrated Support Services' requirements for the purchase of spare parts for vehicle maintenance under the National Army's Technical Equipment Maintenance Program contract; 2) describe weaknesses in ANHAM FZCO'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.
<i>Alaska Tents</i>	To review the Alaska Tents program to determine 1) the requirements generation and procurement processes related to the purchase of Alaska Tent structures for the ANDSF, and 2) the cost of purchasing these structures.
<i>Inspection of Construction and Utility Upgrades for the Afghan National Army Garrison at South Kabul International Airport</i>	To inspect the construction and utility upgrades at the ANA garrison at South Kabul International Airport and to 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 maintained.
<i>Status of ANA National Defense University (Phase II) Construction</i>	To obtain information from the Air Force Center for Engineering and the Environment and the U.S. Army Corps of Engineers related to the construction of Phase II of the ANA National Defense University (Task Delivery Order 33).
<i>Department of Defense's Efforts to Train and Equip the Afghan National Army with ScanEagle Unmanned Aerial Systems</i>	To assess the extent to which the DoD and its contractors 1) conducted the required oversight of the ScanEagle Unmanned Aerial Systems contracts; 2) achieved their stated objectives and addressed implementation challenges; and 3) enabled the Afghan National Army to operate and sustain the ScanEagle Unmanned Aerial Systems.
<i>Procurement of M2 Machine Guns for the Afghan National Army</i>	To examine the DoD decision to provide the ANA with the M2 machine gun, and the method used by the DoD to procure and supply the weapons to the ANA.
<i>CERP Bridges: Kabul</i>	To 1) determine if the location on record reflects the actual location of the bridges; and 2) assess the overall condition of the bridges.
<i>U.S. and Afghan Government Benefits to ANDSF Personnel Training in the United States</i>	To 1) examine benefits provided (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.

Project Title	Objective
<i>ANDSF Small Arms Cleaning Materials</i>	To assess the quantity, cost, and appropriateness of materials provided to the ANA for small arms maintenance, from 2010 through December 2017, by 1) determining the type, amount, cost, and purchasing procedures used to procure small arms cleaning kits and materials for the ANA; 2) assessing the extent to which such purchases met the needs of the ANA including the quantity, adequacy, and distribution of cleaning materials within scope as well as any training breakdowns related to cleaning and operator maintenance of firearms; and 3) examining the extent to which the cost of such purchases aligns with expected costs for kits and materials available for similar purposes.
<i>CERP Bridges: Ghazni</i>	To 1) determine if the location on record reflects the actual location of the bridges; and 2) assess the overall condition of the bridges.
<i>Divided Responsibilities for Security Sector Assistance in Afghanistan</i>	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.
<i>Inspection of the Afghan National Army's Northeastern Electrical Interconnect Power System in Pul-e-Khumri</i>	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.
<i>Inspection of the Women's Compound at the Afghan National Police Regional Training Center in Herat</i>	To inspect the construction of the women's compound at the Afghan National Police Regional Training Center in Herat, by assessing whether 1) construction was completed in accordance with contract requirements and applicable construction standards, and 2) the facilities are being used and properly maintained.
<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>	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.

ONGOING USAID OIG PROJECTS IN AFGHANISTAN

As of September 30, 2018, USAID OIG had 24 ongoing oversight projects pertaining to USAID's non-OFS-related activities in Afghanistan. Table 13 provides the project title and objective for each of these ongoing projects.

Table 13.

Ongoing USAID OIG Oversight Projects in Afghanistan, as of September 30, 2018

Project Title	Objective
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
<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. (DAI) - Agricultural Credit Enhancement (ACE II), Contract AID-306-BC-15-00005, June 24, 2015 to December 31, 2017; Regional Agricultural Development Program (RADP), Contract AID-306-C-16-00011, July 21, 2016 to December 31, 2017, 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 the Palladium International LLC, Health Sector Resiliency, contract AID-OAA-C-13-00095 for the period from January 1, 2016, to December 31, 2016.
<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 the Palladium International LLC, Health Sector Resiliency contract AID-306-C-15-00009 for the period from September 28, 2015, to December 31, 2017.

Project Title	Objective
<i>ACA Financial Audit of Roots of Peace</i>	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.
<i>ACA Financial Audit of Management Systems International, Inc.</i>	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.
<i>ACA Financial Audit of Tetra Tech ARD</i>	To audit the Initiative to Strengthen Local Administration contract AID-306-C-15-00005 for the period from October 1, 2015, to September 30, 2016.
<i>ACA Financial Audit of Ministry of Education</i>	To audit the Basic Education, Learning and Training program. Implementation Letter, No. 306-IL-12-07-20, for the period from December 21, 2014, to June 30, 2017.
<i>ACA Financial Audit of KNCV Tuberculosis Foundation</i>	To audit Challenge Tuberculosis cooperative agreement AID-OAA-A-14-00029 for the period from January 1, 2015, to September 30, 2017.
<i>ACA Financial Audit of Checchi and Company Consulting, Inc.</i>	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 and Transparency, contract AID-306-TO-16-00007, for the period from April 15, 2016, to September 30, 2017.
<i>ACA Financial Audit of CAII-Creative Associates International, Inc.</i>	To audit Afghan Children Read, contract AID-306-TO-16-00003, for the period from January 1, 2016, to December 28, 2016.
<i>ACA Financial Audit of Chemonics International, Inc.</i>	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 - Phase II, 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 Investing in the Development of Afghanistan, contract AID-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 31, 2017.

Project Title	Objective
<i>ACA Financial Audit of CI-Counterpart International, Inc.</i>	To audit Afghan Civic Engagement Program, cooperative agreement AID-306-A-14-00001, for the period from October 1, 2015, to September 30, 2017.
<i>ACA Financial Audit of Di-Democracy International</i>	To audit International Elections Observation Mission for the 2009 Presidential and Provincial Council Elections in Afghanistan, cooperative agreement AID-306-A-00-09-00522, for the period from January 1, 2016, to June 30, 2017.
<i>ACA Financial Audit of FHI 360</i>	To audit SCH - Supply Chain Quality Assessment, contract AID-306-OAA-C-15-00001, for the period from January 2, 2015, to September 30, 2017.
<i>ACA Financial Audit of IDS-International Government Services LLC</i>	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.
<i>ACA Financial Audit of IRD-International Relief and Development</i>	To audit Engineering, Quality Assurance, and Logistical Support, Contract number is 306-C-00-11-00512, for the period from January 1, 2016, to April 17, 2016; and Kandahar Food Zone KFZ, cooperative agreement AID-306-A-13-00008, for the period from October 1, 2016, to December 31, 2017.
<i>Audit of USAID/Afghanistan's New Development Partnership</i>	To audit USAID/Afghanistan's New Development Partnership to determine if USAID/Afghanistan has adopted internal policies and procedures to adequately verify performance indicator achievements and assess if the reported results were adequately verified.
<i>Follow-Up Audit of USAID/Afghanistan's Multi-Tiered Monitoring Strategy</i>	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 PROJECTS

As of September 30, 2018, the Lead IG agencies and their partner agencies had 41 planned projects related to OFS. Tables 14 and 15 list the project title and objective for each of these projects. Figure 12 describes the planned projects by strategic oversight area.

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

SECURITY

The **DoD OIG** intends to evaluate the USFOR-A's procedures for conducting force protection counterintelligence screening, biometrics, and vetting operations in Afghanistan.

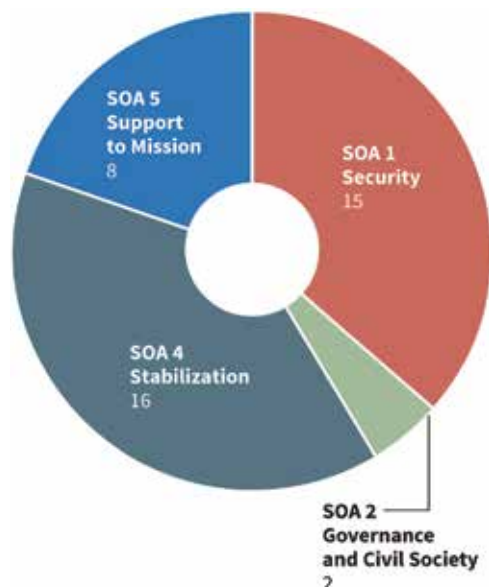
SIGAR intends to audit Counternarcotics Police of Afghanistan Specialized Units to determine the extent to which the units are achieving their goals. SIGAR is also planning to audit the Afghan Air Force's use and maintenance of MD-30, A-29, and PC-12 aircraft, and examine the Security Force Assistance Brigade's efforts in Afghanistan and their effects on ANDSF capabilities.

The **Army Audit Agency** intends to audit the force structure of the SFABs to determine if the force structure of these brigades meet operational requirements.

The **GAO** intends to review the extent to which the DoD, in conjunction with NATO, has trained and equipped advisors for their specific missions in Afghanistan, including the ability of the Army's SFAB to meet current and future advisor requirements.

Figure 12.

Planned Projects by Strategic Oversight Area



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 ANA and Police facilities were built for female members and their families. SIGAR also intends to inspect the ANA electrical infrastructure at Pol-I-Charkhi.

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** plans to audit 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 DoS OIG also plans to audit DoS's Office to Monitor and Combat Trafficking in Persons to determine whether the administration and oversight of their grants complied with Federal regulations and DoS guidance; and the DoS armored vehicle procurement process to determine whether DoS contractors providing armoring services to the DoS comply with contract terms and conditions.

The **Army Audit Agency** plans to audit Army prepositioned stock to determine whether munitions were properly managed and maintained.

The **Air Force Audit Agency** plans to audit container management to determine whether personnel maintained accountability and effectively determined requirement for containers within the USCENTCOM region.

SIGAR intends to audit the DoD's end use monitoring of equipment purchased for the ANDSF.

Table 14.

Planned Oversight Projects by Lead IG Agencies, as of September 30, 2018

Project Title	Objective
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
<i>Evaluation of Operation Freedom's Sentinel Force Protection and Biometric Vetting Operations</i>	To determine whether USFOR-A has effective procedures for conducting force protection counterintelligence screening, biometrics, and vetting operations in Afghanistan.
<i>Audit of the Department of Defense Military Payroll for Combat Zone Entitlements</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>Evaluation of Classified DoD Program</i>	Project title and objective included in the classified appendix to this report.
<i>Evaluation of Classified DoD Program</i>	Project title and objective included in the classified appendix to this report.

Project Title	Objective
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
<i>Audit of the Aviation Working Capital Fund Cost Center</i>	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.
<i>Audit of DoS Armored Vehicle Procurement Process</i>	To determine whether DoS contractors are providing armoring services to the DoS that comply with contract terms and conditions.
<i>Audit of the Administration and Oversight of Grants within the Office to Monitor and Combat Trafficking in Persons</i>	To determine whether the DoS's Office to Monitor and Combat Trafficking in Persons' administration and oversight of grants was in accordance with applicable Federal regulations and DoS guidance.

Table 15.

Planned Oversight Projects by Lead IG Partner Agencies, as of September 30, 2018

Project Title	Objective
AIR FORCE AUDIT AGENCY	
<i>Container Management</i>	To determine whether personnel maintained accountability and effectively determined requirements for containers within the AFCENT area of responsibility.
<i>Air Force Office of Special Investigations Emergency and Extraordinary Expense Funds</i>	To determine whether Air Force Office of Special Investigations officials effectively managed and accounted for emergency and extraordinary expense funds at deployed locations.
ARMY AUDIT AGENCY	
<i>Force Structure of Security Force Assistance Brigades</i>	To determine if the force structure of the SFABs was sufficient to meet operational requirements.
<i>Army Prepositioned Stock 3: Munitions Management</i>	To determine if Army Prepositioned Stock-3 munitions were properly managed and maintained, and that quantities were based on authorized stock levels.
SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION	
<i>Review of Counternarcotics Police of Afghanistan Specialized Units</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.

Project Title	Objective
<i>Afghan Air Force Use and Maintenance of its PC-12s</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.
<i>Afghan Air Force Use and Maintenance of its A-29 Fleet</i>	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.
<i>Afghan Air Force Use and Maintenance of its MD-530 Fleet</i>	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.



An AAF MD-530 takes off from a landing zone in Faryab province. (U.S. Air Force photo)

Project Title	Objective
<i>Combined Security Transition Command–Afghanistan’s Efforts to Implement Conditionality through its Commitment Letters with the Ministries of Defense and Interior</i>	To 1) identify the conditions CSTC-A has included in its commitment letters with the MoD and the Mol, and how these conditions have changed over time; 2) assess the extent to which the MoD and Mol met those conditions; and 3) assess the extent to which CSTC-A implemented the penalties described in the commitment letters when the MoD and Mol did not meet those conditions.
<i>DoD’s Gender Advising Programs for the Ministries of Defense and Interior</i>	To 1) identify the DoD’s gender-related goals for the MoD and Mol, 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 Mol, and how the DoD is addressing those issues.
<i>Procurement, Use, and Maintenance of Intelligence, Surveillance, and Reconnaissance for the Afghan National Defense and Security Forces</i>	To 1) describe the process(es) by which the DoD develops intelligence, surveillance, and reconnaissance for the ANDSF; 2) assess the extent to which the DoD oversees these procurement processes; 3) assess the extent to which the DoD evaluates the performance of intelligence, surveillance, and reconnaissance once fielded and makes adjustments, if needed; and 4) review DoD’s plans for sustaining this equipment once fielded.
<i>Implementation of DoD’s Follow-on Contract to Operate and Maintain Critical ANDSF Infrastructure</i>	To assess the extent to which 1) the follow-on national maintenance contract for critical ANDSF infrastructure is achieving its contractual requirements and the DoD’s broader goal of developing the ANDSF’s capacity to independently operate and 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.
<i>Audit of DoD’s Women Participation Projects</i>	To review the planning and use ANA and ANP facilities built for female members of the ANDSF and their families.
<i>Review of the Security Force Assistance Brigades in Afghanistan</i>	To examine the efforts of Security Force Assistance Brigade in Afghanistan and their effect on ANDSF capabilities.
<i>Review of CSTC-A’s Vaccines for the Afghan National Army and Afghan National Police</i>	To review CSTC-A’s procurement and management of vaccines for the ANA and ANP including vaccination schedules and distribution plans.
<i>Audit of ANDSF Pharmaceutical, Medical, and Surgical Materials (Class VIII)</i>	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.

Project Title	Objective
<i>Audit to the Train Advise Assist Command-Air (TAAC-Air) Training Program</i>	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.
<i>Audit of the DoD's End Use Monitoring of Equipment Purchased for the ANDSF</i>	To determine the extent to which 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.
<i>DoD's Use of Funds Appropriated to Recruit and Retain Women in the ANDSF</i>	To determine 1) how much of the funding Congress appropriated to support women in the ANDSF DoD has spent and identify the efforts 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.
<i>Inspection of the Women's Participation Program--New ANP Female Compound, Jalalabad</i>	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 maintained properly.
<i>Inspection of CCIF MoCI Kunduz Replacement Building</i>	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 maintained properly.
<i>Inspection of ANA Mazar-e Sharif A29 Repair Taxiway</i>	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 maintained properly.
<i>Inspection of ANA-ANP NEI Kunduz/Asqalan</i>	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 maintained properly.
<i>Inspection of Women's Participation Program--ANP Kabul Police Academy 2</i>	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 maintained properly.
<i>Inspection of ANA NEI Camp Shaheen/Dahti Shadian</i>	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 maintained properly.

Project Title	Objective
<i>Inspection of ANA AEI Electrical Infrastructure MFNDU/Darulaman/Commando</i>	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 maintained properly.
<i>Inspection of ANA MOD HQ Infrastructure & Security Improvements</i>	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 maintained properly.
<i>Inspection of Women's Participation Program-New ANP Women Compound, Gardez</i>	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 maintained properly.
<i>Inspection of Women's Participation Program-ANP Regional Training Center PD-9 Training Building</i>	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 maintained properly.
<i>Inspection of ANP MOI HQ Entry Control Points, Parking, and Lighting</i>	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 maintained properly.
<i>Inspection of ANA AEI Electrical Infrastructure Pol-i-Charkhi</i>	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 maintained properly.
<i>Inspection of ANA KNMH Entry Control Point 1&2</i>	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 maintained properly.
<i>Follow-up Audit of Afghan National Police Personal and Payroll Systems</i>	To follow up to SIGAR's 2015 audit and assess 1) the processes by which CSTC-A, UNDP, and the Afghan government collect personnel and payroll data for ANP personnel assigned and present-for-duty; 2) how CSTC-A, UNDP, and the Afghan government store, access, transfer, and use this data; and 3) the extent to which CSTC-A, UNDP, and the Afghan government verify and reconcile ANP personnel and payroll data to determine the accuracy of the data.

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 in Bagram Airfield and in Kabul, within the NATO Resolute Support Compound. The DoS OIG maintains an office in Frankfurt, Germany, from which investigators travel to Afghanistan.

USAID OIG conducts investigations in Afghanistan that are unrelated to OFS.

OFS INVESTIGATIVE ACTIVITY

Lead IG investigations this quarter resulted in 3 debarments, 1 administrative action, and fines, recoveries, or savings to the Government of \$937,001. Investigative branches of DoS OIG and DoD OIG and their partner agencies closed 9 investigations, initiated 1 new investigation, and coordinated on 35 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 20 fraud awareness briefings for 201 participants.

A consolidated depiction of the OFS-related activities of these investigative components during this quarter is shown in the dashboard on page 81, and examples of investigative activities are provided below.

Fuel Theft Identified Afghan National

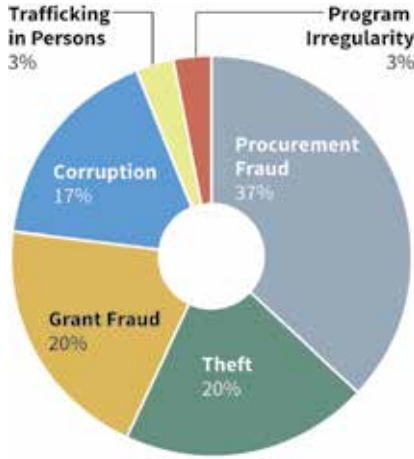
On September 7, 2017, the U.S. Army Criminal Investigation Command and DCIS received allegations of fuel theft near Camp Grizzly, in Kunduz province. The material inspection and receiving reports stated that 7,003 and 7,006 U.S. gallons of fuel were delivered to Camp Grizzly. Both reports appear to have been signed by the same individual; however, the signatures were illegible. According to Camp Grizzly personnel, neither shipment of fuel was delivered to Camp Grizzly. According to the DoD, each shipment of fuel costs the U.S. Government approximately \$45,000.

Using interviews and the results of record and email reviews, the investigation found that the delivery driver was directed by an Afghan National identified as Nabil Habibi, a linguist who was assigned to Camp Pamir, Afghanistan, to divert fuel bound for Camp Grizzly. According to the driver, Habibi used a DoD form and had it signed as if it was delivered to Camp Grizzly before diverting the fuel to the off-site location.

Since no U.S. personnel were involved in the theft and the loss of funds to the DoD was low, the U.S. declined prosecution. Habibi was permanently barred from entering any U.S. Government facility.

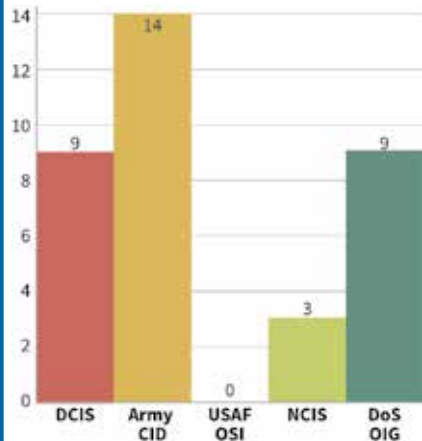
ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION FREEDOM'S SENTINEL
As of September 30, 2018

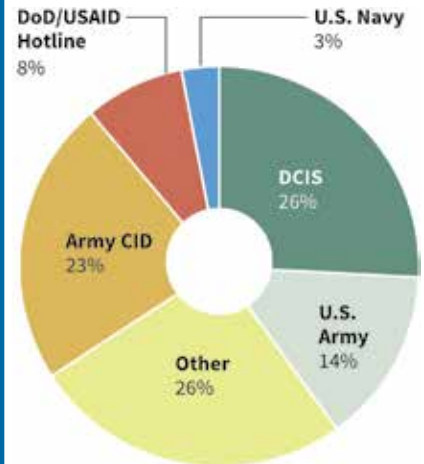


OPEN INVESTIGATIONS
35

OPEN INVESTIGATIONS BY WORKING GROUP MEMBER*



SOURCES OF ALLEGATIONS



PRIMARY OFFENSE LOCATIONS



Q4 FY 2018 RESULTS

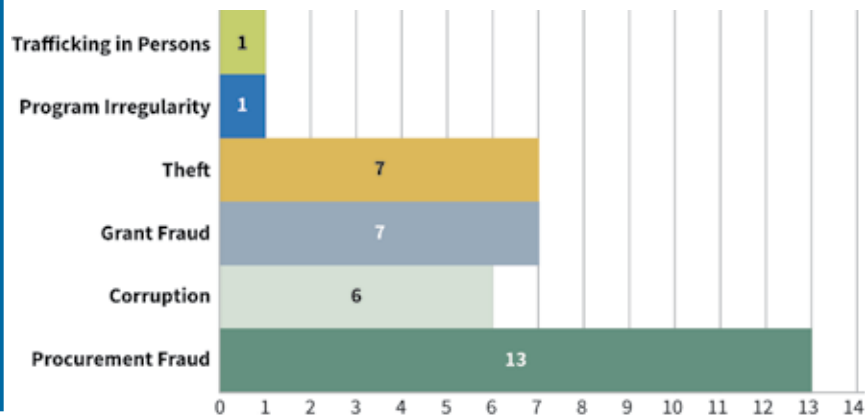
Arrests	—
Criminal Charges	—
Cost Savings to Government	\$937,001
Suspensions/Debarments	—/3
Personnel Actions	—
Administrative Actions	1

Q4 FY 2018 ACTIVITY

Cases Opened	1
Cases Closed	9

Q4 FY 2018 BRIEFINGS

Briefings Held	20
Briefings Attendees	201



*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 9/30/2018. **Note:** Cumulative since 1/1/2015.

Grant Expenses Disallowed

Impassion Afghanistan, a DoS grantee, allegedly submitted false claims for expenses regarding a grant award. The investigation determined that Impassion Afghanistan claimed \$937,001 of grant expenses without adequate documentation. The DoS grants officer disallowed the entire amount of grant expenses and sent a notice of indebtedness to Impassion Afghanistan.

USAID OIG INVESTIGATIVE ACTIVITY IN AFGHANISTAN

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

During the quarter, the USAID OIG received 18 new allegations. As of September 30, 2018, USAID OIG continues to maintain 18 open non-OFS investigations, including 3 joint investigations with the Special Inspector General for Afghanistan Reconstruction, involving Afghanistan-related programs and operations. USAID OIG submitted two investigative referrals to USAID/Afghanistan. In addition, USAID OIG conducted 4 fraud awareness briefings in Afghanistan for 77 participants.

HOTLINE ACTIVITY

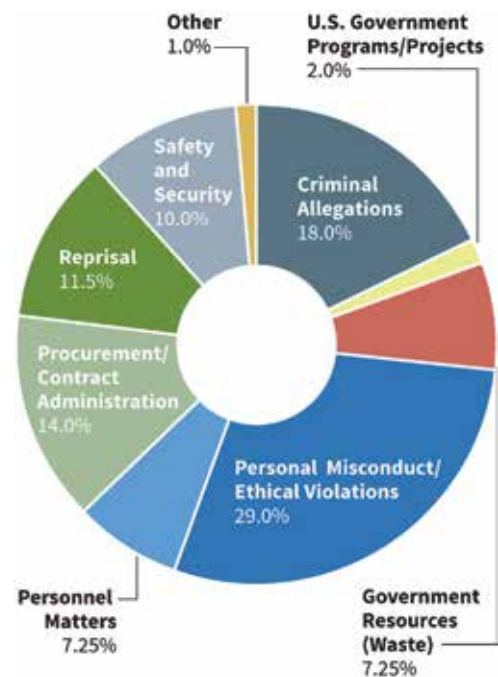
This quarter, the Lead IG agencies and their partner agencies opened 62 cases because of hotline complaints. Hotlines provide a confidential, reliable means to report allegations of fraud, waste, and abuse without fear of reprisal. Each Lead IG agency maintains its own hotline to receive complaints and 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 13, 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 13.

Hotline Activities









An Afghan Special Security Forces member conducts a patrol after a raid that killed two Taliban shadow governors. (NATO photo)

APPENDICES

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Methodology for Preparing this Lead IG Quarterly Report	86
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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 July 1, 2018, through September 30, 2018.

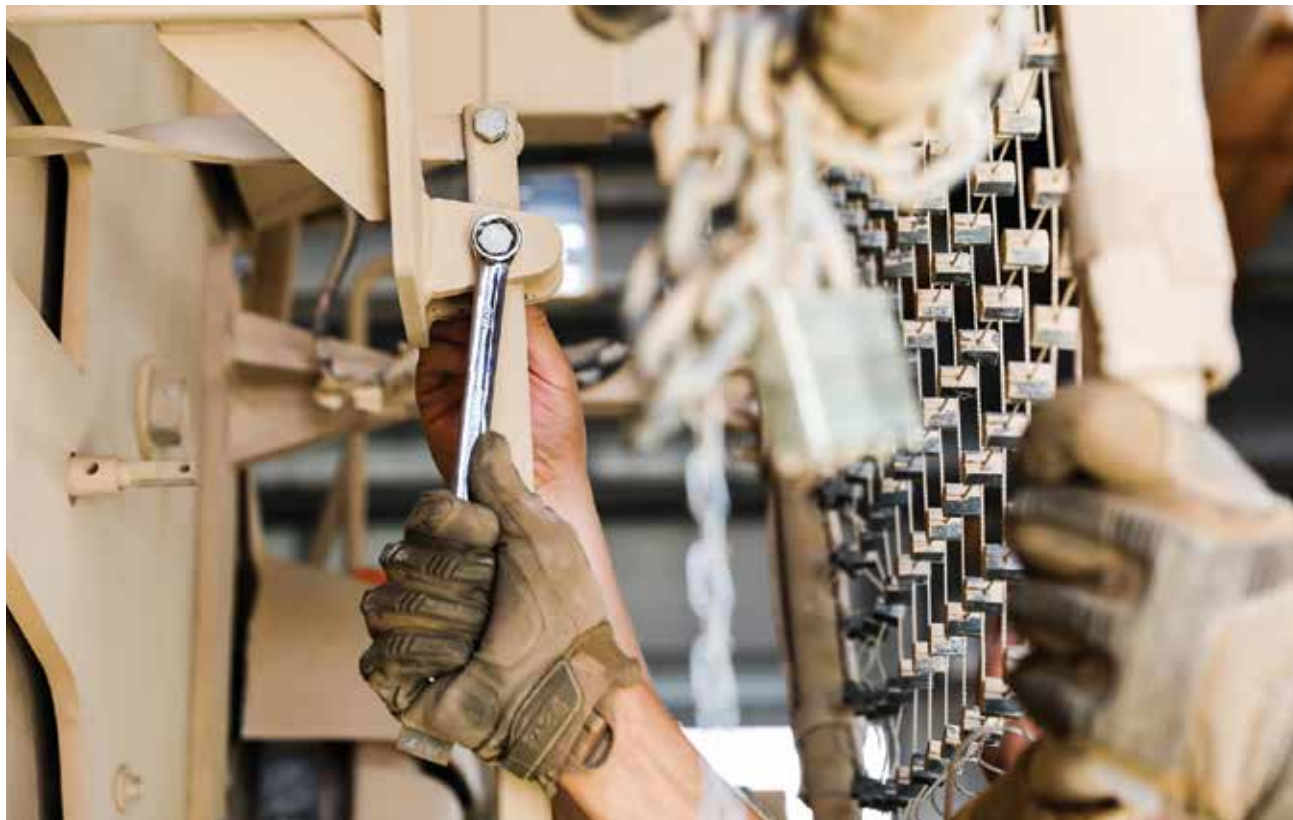
To fulfill its congressional mandate to produce a quarterly report on OFS, the Lead IG gathers data and information from Federal agencies and open sources. The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of formal audits, inspections, 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 offices participated in the data call for OFS this quarter.



A U.S. Army Soldier repairs the door of a military vehicle at Kandahar Airfield. (U.S. Army photo)

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
- Congressional testimony
- Press conferences, especially DoD and DoS Briefings
- Information from the 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	
AAA	Army Audit Agency
AAF	Afghan Air Force
ACJC	Anti-Corruption Justice Center
AFAA	Air Force Audit Agency
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
CSTC-A	Combined Security Transition Command-Afghanistan
DCIS	Defense Criminal Investigative Service
DoD	Department of Defense
DoS	Department of State
EAGLE-AFG	Enhanced Army Global Logistics Enterprise-Afghanistan
FFP	Food for Peace
FY	Fiscal Year
GAO	Government Accountability Office
IDP	Internally Displaced Person
IED	Improvised Explosive Device
IOM	International Organization for Migration
ISIS-K	Islamic State of Iraq and Syria-Khorasan

Acronym	
Lead IG	Lead Inspector General
Lead IG agencies	DoD OIG, DoS OIG, and USAID OIG
MoD	Ministry of Defense
MoI	Ministry of Interior Affairs
NATO	North Atlantic Treaty Organization
OCO	Overseas Contingency Operation
OFDA	Office of Foreign Disaster Assistance
OFS	Operation Freedom's Sentinel
OIG	Office of Inspector General
OIR	Operation Inherent Resolve
PIO	Public International Organization
PRM	Bureau of Population, Refugees, and Migration
SFAB	Security Force Assistance Brigade
SIGAR	Special Inspector General for Afghanistan Reconstruction
SMW	Special Mission Wing
UN	United Nations
UNAMA	United Nations Assistance Mission in Afghanistan
USACE	U.S. Army Corps of Engineers
USAID	United States Agency for International Development
USFOR-A	United States Forces-Afghanistan
WFP	World Food Programme



ENDNOTES

Executive Summary

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