



# OPERATION ENDURING SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



OCTOBER 1, 2022–DECEMBER 31, 2022

**On the cover:** A World Food Programme vehicle travels in difficult road conditions from Bamyan to Kabul. (WFP photo)



We are pleased to present this Lead Inspector General (Lead IG) report to Congress on Operation Enduring Sentinel (OES). This report discharges our quarterly reporting responsibilities pursuant to the Inspector General Act of 1978, as amended.

In October 2021, the Department of Defense (DoD) initiated OES as the U.S. mission to conduct over-the-horizon counterterrorism operations against threats emanating from Afghanistan and to engage with Central Asian and South Asian regional partners to combat terrorism and promote regional stability.

This quarterly report describes the activities of the U.S. Government in support of OES as well as the work of the DoD, the Department of State (State), and the U.S. Agency for International Development (USAID) to further the U.S. Government's policy goals in Afghanistan during the period of October 1 through December 31, 2022. This report also discusses the planned, ongoing, and completed oversight work conducted by the Lead IG agencies—the DoD, State, and USAID OIGs—and our partner oversight agencies.

Handwritten signature of Robert P. Storch in black ink.

**Robert P. Storch**  
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**Diana R. Shaw**  
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**Nicole L. Angarella**  
Acting Deputy Inspector General  
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Development







At a hub in Uzbekistan, World Food Programme cargo is loaded onto trucks headed for Mazar-e Sharif, Afghanistan. (WFP photo)

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A World Food Programme vehicle travels in difficult road conditions from Bamyán to Kabul. (WFP photo)

## EXECUTIVE SUMMARY

**ISIS-Khorasan (ISIS-K) remained the most significant terrorist threat in Afghanistan this quarter, launching attacks on high-profile targets, including Taliban forces and foreign nationals.<sup>1</sup>**

These attacks included the attempted assassination of a senior Pakistani diplomat at his country's embassy and a gun and bomb attack against a Kabul hotel frequented by nationals of the People's Republic of China.<sup>2</sup> ISIS-K did not conduct any attacks on U.S. interests in the region this quarter.<sup>3</sup> While the group currently lacks the capacity to attack the United States directly, it may seek to inspire individuals to commit acts of violence rather than directing centrally managed attacks.<sup>4</sup> The DoD did not provide any unclassified information on U.S. activities in and around Afghanistan this quarter. Information on DoD counterterrorism efforts is included in the classified appendix to this report.

**The Taliban continued to develop its counterterrorism capabilities and employed new tactics to degrade ISIS-K, though the regime will likely struggle to disrupt terrorist attacks preemptively.<sup>5</sup>**

The Taliban likely continued to have some success conducting house-to-house targeting of ISIS-K. However, the Taliban failed to prevent multiple ISIS-K attacks, including attacks on foreign nationals, which threaten the Taliban's long-term goal of projecting an image of stable governance to build international legitimacy.<sup>6</sup> Taliban forces increased security in diplomatic areas, at government buildings, and around places of worship to deter attacks at these frequent ISIS-K targets.<sup>7</sup> The Taliban's historic relationships with violent extremist organizations and its struggles to control an increase in cross-border violence have upset relations with regional neighbors, who accuse the Taliban of providing terrorists with safe haven.<sup>8</sup>

**On December 21, the Taliban indefinitely suspended public and private education for girls above grade six.<sup>9</sup>**

This announcement came one day after the Taliban had announced a ban on women's access to college and university level education, drawing condemnation from the United States and the international community.<sup>10</sup> Four days later, the Taliban instituted a ban on women

## Lead IG Oversight Activities

The Lead IG agencies published three oversight reports, three audits, and one management advisory report related to OES during the quarter, including on DoD reporting on obligations and expenditures in support of Operation Allies Welcome; State's management of programs and operations of the Afghanistan Affairs Unit; and the extent to which the Taliban has access to U.S. funds, equipment, and defense articles previously provided to the former Afghan government and the Afghan National Defense and Security Forces. As of December 31, 2022, the Lead IG agencies had 26 ongoing projects and 2 planned projects related to OES.

During this quarter, investigative branches of the Lead IG agencies and their partner agencies initiated 5 new investigations, closed 2 investigations, and coordinated on 45 open investigations related to OES. The investigations involve a variety of alleged crimes, including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and human trafficking.

Each Lead IG agency maintains its own hotline to receive complaints 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. The DoD OIG has an investigator to coordinate the hotline contacts among Lead IG agencies and others, as appropriate. During the quarter, the investigator referred 9 cases related to OES to Lead IG agencies or other investigative organizations.

performing humanitarian work with nongovernmental organizations (NGO) in Afghanistan. The UN expects that this ban will significantly curtail its ability to provide assistance to those in need at a time of heightened humanitarian crises in Afghanistan.<sup>11</sup> Prior to these new prohibitions, State had already announced visa restrictions for current or former Taliban members or other individuals responsible for repressing women and girls in Afghanistan.<sup>12</sup> State said that as the international community considers any future steps toward recognition, it views the Taliban's policies toward women unfavorably. The Taliban has remained obstinate in the face of broad multilateral condemnation.<sup>13</sup>

**The number of Afghans in need of humanitarian assistance increased from 24.4 million in 2022 to a projected 28.3 million in 2023.**<sup>14</sup> Water, sanitation, and hygiene needs significantly increased due to continuing droughts. Protection needs increased over the previous year by 25 percent due to the Taliban's new policies, particularly policies that relate to women's participation in society.<sup>15</sup> The Taliban's ban on Afghan women working for NGOs resulted in significantly reduced access to humanitarian assistance, while the need for aid increased across the country, especially among women and girls.<sup>16</sup>

**The Afghan Fund Board of Trustees discussed plans to manage \$3.5 billion of Afghan central bank reserves, which U.S. financial institutions held at the time of the Taliban takeover in 2021.**<sup>17</sup> The Afghan Fund aims to employ these funds to support the economy of Afghanistan and benefit the Afghan people.<sup>18</sup> As of this quarter, the board had not yet agreed on a policy to disburse funds.<sup>19</sup> Afghan activists have raised concerns over the lack of concrete plans to employ these funds as Afghanistan falls further into economic collapse.<sup>20</sup>



**A U.S. Soldier surveys Kabul from the back of a CH-47 Chinook helicopter in March 2020. (U.S. Army Reserve photo)**



## About Operation Enduring Sentinel

On October 7, 2001, the United States launched combat operations in Afghanistan under Operation Enduring Freedom to topple the Taliban regime and eliminate al-Qaeda, the terrorist organization responsible for the September 11, 2001, attacks on the United States. The Taliban regime fell quickly, and on May 1, 2003, Secretary of Defense Donald Rumsfeld announced an end to major combat operations in Afghanistan. Subsequently, the United States and international coalition partners transitioned to a mission designed to combat terrorism in Afghanistan while helping the then-nascent Afghan government defend itself and build democratic institutions in the country.

While the new Afghan government developed, the Taliban launched increasingly deadly attacks to recapture lost territory, killing more than 800 U.S. Service members and wounding more than 4,200 between the 2003 announcement and a 2009 change in strategy. To combat a resurgent Taliban, the United States increased the number of U.S. troops deployed to Afghanistan, surging to a force of 100,000 troops in 2010 and 2011. The U.S. troop increase was initially successful in reestablishing security within much of Afghanistan, but as the United States withdrew the surge forces, concerns remained about the ability of the Afghan forces to maintain security.

Operation Freedom's Sentinel (OFS) began on January 1, 2015, when the United States formally ended its combat mission, Operation Enduring Freedom, and joined with other nations as part of the NATO Resolute

Support Mission. In 2018, the United States increased its diplomatic efforts to reach an accord with the Taliban, culminating in a February 29, 2020 agreement. Under the agreement, the United States committed to reduce its troop levels to 8,600 by July 2020, and to withdraw all military forces of the United States, its allies, and coalition partners from Afghanistan by May 1, 2021. The Taliban committed to, among other things, not allowing any of its members, other individuals, or groups, including al-Qaeda, to use the territory of Afghanistan as a base from which to threaten the security of the United States and its allies. In April 2021, President Biden announced that U.S. troops would not meet the agreed upon May withdrawal deadline but would begin their final withdrawal in May, with the goal of removing all U.S. military personnel, DoD civilians, and contractors by September 11, 2021.

In August 2021, U.S. military forces completed their final withdrawal soon after the Taliban seized control of most of Afghanistan's territory, including Kabul, leading to the collapse of the U.S.-supported Afghan government and military on August 15. The U.S. Embassy staff in Kabul was evacuated during the airlift of U.S., allied, and certain Afghan personnel and their families, and the final noncombatant evacuation operation flight departed Kabul on August 30. On October 1, 2021, the DoD terminated the OFS mission and initiated Operation Enduring Sentinel. In January 2022, the State Department opened the Afghanistan Affairs Unit at the U.S. Embassy in Doha, Qatar, which serves as the U.S. diplomatic mission to Afghanistan.



Kabul City,  
November 16, 2022.  
(WFP photo)





### **U.S. GOVERNMENT HAS NOT YET MADE A DECISION AS TO WHETHER TO RECOGNIZE THE TALIBAN OR ANY OTHER ENTITY AS THE GOVERNMENT IN AFGHANISTAN**

The U.S. Government has not yet made a decision whether to recognize the Taliban or any other entity as the government of Afghanistan. Accordingly, any references in this report to so-called “Taliban governance,” the “Taliban’s ministries” and “officials,” a “former” Afghan government, and similar phrases are not meant to convey any U.S. Government view or decision on recognition of the Taliban or any other entity as the government of Afghanistan.

## **MISSION UPDATE**

The Operation Enduring Sentinel (OES) mission is to conduct counterterrorism operations against threats emanating from Afghanistan. Separate from OES military activities, the U.S. Government provides humanitarian and development assistance for the Afghan people through third-party implementers.

## **SECURITY**

### **U.S. ACTIVITIES**

This quarter, the DoD did not provide any publicly releasable information on its activities in and around Afghanistan. Information on counterterrorism efforts is included in the classified appendix to this report.

### **TERRORIST GROUP ACTIVITIES**

#### **ISIS-K Focuses on High Profile Targets within Afghanistan, including Foreign Nationals**

This quarter, ISIS-K expanded its target set to include high-profile targets of regional significance while maintaining its focus on attacking minorities and Taliban regime forces, the Defense Intelligence Agency (DIA) said.<sup>21</sup> These activities align with ISIS-K’s overall goals of undermining Taliban rule, weakening Afghan security, and promoting ISIS-K’s transnational reach and Sunni fundamentalist ideologies.<sup>22</sup> ISIS-K did not conduct any attacks on U.S. interests in Afghanistan, Central Asia, or Pakistan during the quarter, though the group continued to attack foreign targets in Afghanistan, and it will probably attempt to expand its area of operations in the region in 2023.<sup>23</sup>

On November 15, National Counterterrorism Center (NCTC) Director Christine Abizaid told a congressional committee that she considered ISIS-K the most concerning terrorist threat in Afghanistan and described it as one of the most effective ISIS branches operating worldwide. She said that ISIS-K had demonstrated a “very significant capability against the Taliban in Afghanistan” and expressed concern about the group’s ambition for greater and wider spread attacks.<sup>24</sup> The DIA noted that ISIS-K likely relies on some Afghans’ dissatisfaction with the Taliban and its inability to protect its citizens to attract new recruits.<sup>25</sup>

Two ISIS-K attacks during the quarter appeared to target foreign nationals. On December 2, Pakistan’s chief of mission in Afghanistan, Ubaid Ur Rehman Nizamani, survived an assassination attempt at the Pakistani embassy compound in Kabul. Nizamani escaped



The United Nations Security Council votes unanimously to extend sanctions against individuals and entities associated with the Taliban, December 16, 2022. (UN photo)



unharmed, but a Pakistani security guard was injured.<sup>26</sup> The attack came days after Pakistani Foreign Minister Hina Rabbani Khar visited Kabul to hold talks with the Taliban amid border tensions between the two countries.<sup>27</sup> ISIS-K later claimed responsibility for the attack.<sup>28</sup> Taliban authorities later announced that they had arrested a foreign ISIS operative who they said carried out the failed assassination. The Taliban's press statement said that the ISIS-K attack aimed to disrupt bilateral relations between the Taliban and the Pakistani government, and was jointly carried out by ISIS-K and anti-Taliban forces.<sup>29</sup>

ISIS-K said that it conducted a gun and bomb attack against the Longan Hotel in downtown Kabul on December 12, seriously wounding approximately 18 people. According to the DIA, the hotel is popular among visitors from the People's Republic of China (PRC), and five PRC nationals were among the wounded. A Taliban spokesman said that all three ISIS-K assailants were killed by Taliban security forces responding to the attack.<sup>30</sup>

A PRC business leader told the media that more than 30 PRC citizens were in the hotel at the time of the attack.<sup>31</sup> The attack came one day after the PRC's ambassador met with the Taliban's deputy foreign minister to discuss security issues and to seek greater protection for its embassy in Kabul.<sup>32</sup> According to media reporting, this was the first time that PRC nationals have been victims of an ISIS-K attack since the 2021 Taliban takeover, though the group has launched attacks on the Russian and Pakistani embassies in recent months.<sup>33</sup>

In total, ISIS-K claimed at least 24 attacks this quarter across 6 provinces in Afghanistan and at least 7 attacks in Pakistan, demonstrating an ability to conduct terrorist operations outside of Afghanistan, according to the DIA. These attacks included suicide bombings and ambushes.<sup>34</sup> On October 19, an ISIS-K attack on a Taliban vehicle killed approximately 20 Taliban members.<sup>35</sup> On November 30, an ISIS-K improvised explosive device attack at a religious school in the northern city of Aybak killed at least 15 people and wounded 24 others, mostly children.<sup>36</sup> On December 2, senior Afghan power broker, Gulbuddin Hekmatyar, survived an apparent assassination attempt in Kabul, according to media reporting. Security guards killed the two attackers as they tried to enter a mosque where Hekmatyar and his supporters had gathered for Friday prayers.<sup>37</sup>

**ISIS-K said that it conducted a gun and bomb attack against the Longan Hotel in downtown Kabul on December 12, killing 3 people and seriously wounding approximately 18 others.**

**ISIS-K could probably develop the capability to attack the United States and other western nations in about 12 months, but only if its leaders make this a priority, according to the DIA.**

## **Afghan Terrorist Groups Aim to Inspire, Rather than Direct, Attacks against the United States**

The DIA reported that ISIS-K currently poses a probable threat to U.S. persons and facilities in the countries across Central and South Asia, where the group maintains connections to other fighters.<sup>38</sup> However, the Joint Staff said that it did not assess a directed threat to the U.S. homeland stemming from ISIS-K or other groups in Afghanistan this quarter.<sup>39</sup> ISIS-K could probably develop the capability to attack the United States and other western nations in about 12 months, but only if its leaders make this a priority, according to the DIA.<sup>40</sup>

In her congressional testimony on November 15, NCTC Director Abizaïd said that ISIS and al-Qaeda remained committed to attacking the United States, although they have been more effective at pursuing operations against regional and local targets. Regarding threats to the homeland, she said that the threat since September 11, 2001, has evolved, and terrorist attacks today are more likely to take the form of an individual attacker inspired by these groups rather than a highly-networked, hierarchically-directed terrorist plot. Director Abizaïd noted that since the September 11 attacks, 37 of the 45 al-Qaeda or ISIS linked attacks in the U.S. homeland have been inspired by these groups rather than centrally managed by them.<sup>41</sup>

## **ISIS-K Coordinates Terrorist Activity with Global ISIS Network**

This quarter, the international leadership of ISIS (ISIS-Core) almost certainly provided direct financial support to ISIS-K and exercises a degree of control over its Afghan affiliate through leadership appointment and financial support, the DIA said.<sup>42</sup> ISIS-Core asserts its influence through expectations that ISIS-K will conduct attacks during ISIS-Core-initiated global campaigns. ISIS-K probably retains autonomy in planning and orchestrating attacks in Afghanistan and the region because it is one of ISIS's highest performing branches, according to the DIA.<sup>43</sup>

ISIS-Core also maintains control over its affiliates through the al-Siddiq Office (ASO), the global network's Afghanistan-based regional oversight office. According to the DIA, the ASO serves as a critical node connecting ISIS-Core with its branches and networks throughout Asia. Since 2020, Sheikh Tamim al-Kurdi has been the ISIS leader responsible for the ASO in its coordination and implementation of a regional strategy and agenda on behalf of ISIS-Core. The ASO's area of responsibility includes central, south, and southeast Asia, though the scope of ISIS's operational presence in each country in the region varies considerably. As of December, this office and ISIS-K senior leadership were co-located in Afghanistan.<sup>44</sup>

## **Al-Qaeda Attack Capability Remains Limited**

Al-Qaeda claimed no attacks inside Afghanistan this quarter, according to U.S. Central Command (USCENTCOM).<sup>45</sup> The capability of al-Qaeda and its regional affiliate, al-Qaeda in the Indian Subcontinent (AQIS), to conduct external operations did not change during this quarter, the DIA said. Al-Qaeda and AQIS probably do not have the intent or capability to conduct directed attacks in the U.S. homeland during the next year, and al-Qaeda almost certainly does not have the capability to conduct attacks against U.S. interests in the region. AQIS' capability to conduct regional attacks is probably very limited and reliant

on cooperation with like-minded groups and individuals, according to the DIA. Both groups attempt to inspire attacks against the United States worldwide.<sup>46</sup>

DIA makes an organizational distinction between al-Qaeda and AQIS due to the groups' differing structures and operational focuses. The former comprises legacy al-Qaeda members remaining in Afghanistan involved with training, finance, and facilitation predating the attacks of September 11, 2001, who have been historically focused on committing terrorist attacks around the world. AQIS was formed as a regional affiliate in 2014 and focuses on regional operations in South Asia. The DIA said that the two groups are not sufficiently intertwined to be characterized as having similar organizations and operations due to these divergent characteristics.<sup>47</sup>

The July 2022 death of al-Qaeda's emir, Ayman al-Zawahiri, will probably have a minimal effect on al-Qaeda's organization and operations due to the group's decentralized organizational structure, according to the DIA.<sup>48</sup> NCTC Director Abizaid said that the death of Zawahiri was a "strategic and symbolic setback for al-Qaeda" but that it did not put an end to the threat posed by the organization.<sup>49</sup>

Al-Qaeda almost certainly did not name a new emir this quarter, but the DIA expects that the group will probably name Zawahiri's deputy, Sayf al-Adel, as his successor. Al-Adel serves as a senior al-Qaeda leader in Iran and is probably interested in improving al-Qaeda's battlefield capabilities, though the group's decentralized structure likely will impede his ability to make rapid changes. The DIA said that as long as al-Adel remains in Iran, al-Qaeda is unlikely to make a public announcement about his selection.<sup>50</sup>

On November 15, Christopher Wray, Director of the Federal Bureau of Investigation (FBI), told a congressional committee that al-Qaeda still aims to inspire, plan, and launch attacks against the United States and its allies, both at home and abroad.<sup>51</sup> He said that there was a very real threat that foreign terrorist organizations would attempt to reconstitute in Afghanistan in the wake of the 2021 U.S. withdrawal, especially al-Qaeda, given the group's relationship with the Taliban.<sup>52</sup> Director Wray added that the U.S. Government's ability to gather intelligence on the ground inside Afghanistan has been reduced, which places a premium on continued collaboration with foreign partners.<sup>53</sup>

This quarter, the FBI reported that it was working to address intelligence gaps associated with Afghan terrorist groups, including by reviewing closed leads and intelligence assessments derived from Afghanistan to identify potential sources who can provide information on the current threat environment in Afghanistan. The FBI said that it was reviewing current source reporting on Afghanistan to identify, further develop, and focus those sources to report on the current threat environment.<sup>54</sup>

## TTP Renounces Ceasefire and Resumes Attacks Against Pakistan

This quarter, Tehrik-e Taliban Pakistan (TTP) resumed its attacks against Pakistani targets following stalled bilateral peace talks. On November 28, the TTP announced that it would no longer abide by the 6-month ceasefire with the Pakistani government that the Afghan Taliban had mediated, and it urged its fighters to resume attacks on Pakistani targets. The TTP cited Pakistani counterterrorism operations against the group, which the TTP said violated

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the ceasefire. Since September, the TTP has conducted attacks against Pakistani military and law enforcement targets in response to what TTP characterized as offensive Pakistani operations, according to the DIA.<sup>55</sup>

State said that it was unclear how significant of a role the Taliban has played since the talks stalled. State said that the TTP carried out an attack in Islamabad on November 23 and one in Quetta on November 30. The TTP also claimed responsibility for a suicide car bombing in Islamabad on December 23.<sup>56</sup>

On December 18, TTP detainees took over a Pakistani counterterrorism center where they were being held on terrorism-related charges. They took several Pakistan security force members hostage and demanded safe passage to Afghanistan.<sup>57</sup> The center and hostages were reclaimed 2 days later in a Pakistani counterterrorism operation which killed 25 of the 35 TTP attackers. One hostage and two Pakistani commandos were also killed, according to the Pakistani army.<sup>58</sup> According to a counterterrorism analyst, the fact that the TTP fighters demanded safe passage to Afghanistan indicates that they were operating under the assumption that the Taliban would provide them safe haven in Afghanistan.<sup>59</sup>

The TTP claimed no attacks inside Afghanistan this quarter, and it has refrained from targeting U.S. interests.<sup>60</sup> The group likely does not pose a direct threat to U.S. interests in the region, according to the DIA. In September, TTP emir Noor Wali publicly reaffirmed that Pakistani security agencies are the TTP's only target.<sup>61</sup>

## State Designates AQIS and TTP Leaders as Terrorists

On December 1, State designated three al-Qaeda leaders in Afghanistan and one TTP leader in Pakistan as Specially Designated Global Terrorists:<sup>62</sup>

- Osama Mehmood, the emir of AQIS.
- Atif Yahya Ghouri, the deputy emir of AQIS.
- Muhammad Maruf, responsible for AQIS' recruiting branch.
- Qari Amjad, the deputy emir of the TTP. He oversees operations and militants in Khyber Pakhtunkhwa Province.

State said that the move was made to ensure that terrorists do not use Afghanistan as a platform for international terrorism.<sup>63</sup> The announcement came days after the TTP ended a ceasefire with Pakistan and encouraged their members to resume attacks across the country.<sup>64</sup> Both AQIS and the TTP operate from Afghanistan but have hideouts in Pakistan's mountainous northwest and other places.<sup>65</sup>

The designation bars these individuals from accessing property and interests subject to U.S. jurisdiction and prohibits U.S. persons from engaging in any transactions with them.<sup>66</sup>

## TALIBAN ACTIVITIES

### Taliban Aims to Curb Afghan Terrorism

This quarter, Taliban forces continued to develop their counterterrorism capabilities and employed new tactics to degrade ISIS-K, though the regime will likely struggle to disrupt terrorist attacks preemptively, according to the DIA.<sup>67</sup> The Taliban likely continued to have some success conducting house-to-house targeting of ISIS-K. However, the Taliban failed to prevent multiple ISIS-K attacks, including the bombing of the Longan Hotel and an attack on the Pakistani embassy, which threaten the Taliban's long-term goal of building international legitimacy. In response to these attacks on foreign interests, the Taliban's Ministry of Interior announced strict new security measures in diplomatic areas, according to the DIA.<sup>68</sup>

As of mid-December, Taliban security forces continued to target ISIS-K throughout Afghanistan, very likely relying on house-to-house searches and interrogations to enable counterterrorism efforts, according to the DIA. Taliban forces also improved security at government buildings and places of worship to deter attacks at these locations, which have frequently been the targets of ISIS-K terrorist operations.<sup>69</sup>

As of December, Taliban officials pledged to restrain TTP cross-border operations, probably in response to continued Pakistani pressure, following the breakdown of a Taliban-mediated ceasefire between the TTP and the Pakistani government.<sup>70</sup>

As of late November, the Taliban claimed that 70 damaged military planes and helicopters, captured from the former Afghan government in August 2021, were repaired and operational. The repairs were completed by approximately 40 pilots and technicians who had returned to Afghanistan, according to a Taliban spokesman.<sup>71</sup> However, the DIA said that the Taliban's claimed number of operational aircraft is very likely exaggerated. According to the DIA, a Taliban spokesman said that the regime received no foreign support for aircraft repairs and did not have the funds to purchase new military airplanes or helicopters. The Taliban likely lacks the capacity to maintain these aircraft and integrate them into counterterrorism operations effectively, according to the DIA.<sup>72</sup>

The Taliban's historic relationships with violent extremist organizations and its struggles to fully control portions of Afghanistan's porous, rural border areas, likely have resulted in an increase in cross-border violence, according to the DIA. Regional neighbors have accused the Taliban of providing terrorists with safe haven and failing to curtail cross-border attacks.<sup>73</sup>

### Taliban and Pakistani Forces Skirmish Along Border

At least 1 person was killed and 12 others were wounded when a mortar landed in the Afghan border town of Spin Boldak on December 11. The incident took place amid Taliban and Pakistan military clashes along the Pakistani border demarcation, known as the Durand Line. Local Taliban officials told the media that 1 Taliban member was killed, and 10 others were wounded in the cross-border fighting with Pakistan forces.<sup>74</sup>

As of mid-December, Taliban security forces continued to target ISIS-K throughout Afghanistan, very likely relying on house-to-house searches and interrogations to enable counterterrorism efforts, according to the DIA.

**The Haqqani Network, which State designates as a foreign terrorist organization, is fully integrated into the Taliban’s interim government, and it conducts security missions as part of the regime’s security apparatus.**

On December 11, border clashes between Taliban and Pakistani government forces left at least 7 people dead and more than 30 others wounded. According to a Pakistani military source, the skirmishes took place in the southwestern border town of Chaman. The Pakistani military accused Taliban border security forces of “unprovoked and indiscriminate fire of heavy weapons, including artillery/mortars” against Pakistani civilian areas.<sup>75</sup> According to media reporting, the clashes began when Pakistani troops were trying to repair a portion of the border fence on their own side, and a standoff with Taliban forces ensued, eventually escalating to the use of lethal force.<sup>76</sup> The Taliban, as well as previous Afghan governments, have rejected the Durand Line, which was originally instituted by the British government in 1893 to separate Afghanistan from the then-British colony of India.<sup>77</sup>

## **Haqqani Network Remains an Integral Component of the Taliban**

Despite some internal friction with other Taliban elements, there was no change to the long-term goals of the Haqqani Network this quarter, and the group almost certainly remains committed to advancing the Taliban’s strategic objectives, according to the DIA. The Haqqani Network, which State has designated as a foreign terrorist organization, is fully integrated into the Taliban’s interim government, and it conducts security missions as part of the regime’s security apparatus.<sup>78</sup>

The Haqqani Network probably continues to give priority to protecting Taliban rule, addressing internal security and stability concerns, and gaining international recognition for the Taliban. This quarter, Haqqani Network leaders participated in senior Taliban political delegations, meeting with senior officials from Japan, the United Arab Emirates, and the UN Assistance Mission in Afghanistan.<sup>79</sup>

Sirajuddin Haqqani, the Taliban’s Minister of the Interior and leader of the Haqqani Network, probably further consolidated power in the Ministry of the Interior, judging from the early October appointment of Mohammad Nabi Omari as first deputy of the ministry, according to the DIA. Omari is a senior Haqqani Network leader and a former Guantanamo Bay detainee.<sup>80</sup>

As of mid-November, senior Haqqani Network leaders allegedly had internal policy differences with the Taliban’s First Deputy Prime Minister Mullah Abdul Ghani Baradar regarding certain hardline policies, such as the closure of girls’ schools. This quarter, the DIA cited uncorroborated reports that Haqqani Network leaders prefer to pursue more moderate policies than other Taliban factions as part of the overall effort to demonstrate government inclusiveness and gain international recognition.<sup>81</sup>



## Russia Reportedly Attempts to Recruit Afghans to Fight in Ukraine

According to media reporting, U.S.-trained Afghan special operations forces who served under the former Afghan government have received solicitations from the Russian military to fight in Ukraine. Approximately 20,000 to 30,000 Afghan commandos remained in Afghanistan after the U.S. withdrawal in 2021. Only a few hundred were evacuated, and several thousand fled to neighboring countries as the Taliban conducted reprisal killings against those who had fought for the former Afghan government. Many of these soldiers remain in hiding.<sup>82</sup>

A former Afghan commando officer said that he believed the Russian private military company known as the Wagner Group was leading Russia's recruitment of Afghan special operations forces. He added that while Afghans may not want to fight for Russia—which led a bloody invasion of Afghanistan in the 1980s—these former soldiers were signing up out of economic desperation.<sup>83</sup>

Another media report said that the Russian military was specifically targeting former Afghan special operations forces who had sought refuge in Iran. A former officer in hiding in Afghanistan said that he had helped former colleagues connect with a Russian recruitment office in Tehran. Recruits were flown from Afghanistan to Iran and then to Russia, the former Afghan officer said. Russian recruitment messages used wording similar to what the former officer described, suggesting a centralized operation, making promises of good pay and treatment for trained soldiers willing to fight for Russia in Ukraine. These messages also asked recipients to help recruit other members of their old units.<sup>84</sup>

State said that these reports remained unconfirmed as of this quarter.<sup>85</sup> The DoD said that it had no corroboration that this was occurring other than perhaps in a few instances.<sup>86</sup>

## DIPLOMACY AND POLITICAL DEVELOPMENTS

The strategic objective of State's engagements in and related to Afghanistan is to promote a peaceful, stable, and prosperous country that never again harbors terrorists who threaten the security of the United States, its allies, or any other countries, and which upholds the rights of all its people—women and men, girls, and boys.<sup>87</sup>

### U.S. and International Community Criticize Taliban for Laws Restricting Women's Rights

Since their 2021 takeover of Afghanistan, the Taliban has effectively barred women and girls from "full participation in public life," according to a State press release.<sup>88</sup> On October 11, Secretary of State Antony J. Blinken announced visa restrictions for current or former Taliban members, members of non-state security groups, and other individuals believed to be responsible for, or complicit in, repressing women and girls in Afghanistan through restrictive policies and violence.<sup>89</sup>



**Deputy Secretary-General Amina Mohammed (right) meets with Rina Amiri, State's Special Envoy for Afghan Women, Girls, and Human Rights, November 15, 2022. (UN photo)**

On December 20, the Taliban instituted a ban on Afghan women's access to college and university level education.<sup>90</sup> This ban, announced via a letter from the Taliban's Minister for Higher Education Neda Mohammad Nadeem to private and government universities, drew condemnation from the United States and the international community.<sup>91</sup> In remarks to the United Nations Security Council, Special Representative of the Secretary-General Roza Otunbayeva condemned the ban and said that as long as the Taliban continues to disregard the stated concerns of the international community, donors will be unwilling to provide more aid for development, and will limit themselves to humanitarian assistance.<sup>92</sup> In a follow-up announcement on December 21, Taliban officials also suspended public and private schools and courses for girls above grade six indefinitely.<sup>93</sup>

On December 24, the Taliban's Ministry of Economy issued a directive prohibiting Afghan women from working for nongovernmental organizations (NGO).<sup>94</sup> (See page 20.) In response to the Taliban's actions this quarter, the United States and more than a dozen other countries released a joint press statement condemning the Taliban's ban on women's education.<sup>95</sup> A week later, the U.S. released a second joint press statement with the same countries and others, raising concern over the prohibition on female Afghan NGO workers and the adverse effects it would have on millions of Afghans who rely on humanitarian assistance for their survival.<sup>96</sup>

### **U.S. Diplomats Continue Limited Engagement with Taliban Officials, Express Concern About Human Rights Abuses**

The Afghanistan Affairs Unit in Doha, Qatar, continued to meet with Taliban representatives weekly.<sup>97</sup> Special Representative for Afghanistan Thomas West participated in several in-person meetings with Taliban representatives this quarter, including a meeting on October 8 in Doha and a second meeting on December 6 in Abu Dhabi.<sup>98</sup> Special Representative West also consulted with international partners and Afghan expatriates during visits to Japan, India, and the United Arab Emirates during his diplomatic travels between December 1 and 8.<sup>99</sup>

According to State, in all engagements with the Taliban, U.S. officials seek to advance U.S. objectives in Afghanistan, including human rights, counterterrorism, and economic stability.<sup>100</sup>

This quarter, the United States participated in the 51st Session of the UN Human Rights Council to discuss topics that included ongoing human rights concerns in Afghanistan.<sup>101</sup> During the session, the council adopted a resolution to bolster the capacity of the Special Rapporteur on the situation of human rights in Afghanistan, Richard Bennett.<sup>102</sup> The resolution strongly condemns and calls for an end to human rights violations and abuses and violations of international humanitarian law committed in Afghanistan.<sup>103</sup>

In his statement to the council, Special Rapporteur Bennett assessed that the human rights situation remained “deeply concerning” and that “the country continues to face a human rights and humanitarian crisis and the people of Afghanistan continue to suffer.”<sup>104</sup> He expressed serious concern about the regression of the rights of women and girls in Afghanistan, poverty and food insecurity, reprisal killings of former Afghan National Defense and Security Forces members, conditions of detained prisoners, and the treatment of ethnic and religious minorities.<sup>105</sup>

According to State, the Taliban has remained obstinate in the face of broad multilateral and international condemnation of its ongoing human rights abuses.<sup>106</sup> While the United States has not made a decision as to whether to recognize the Taliban or any other entity as the government of Afghanistan, Secretary Blinken has stated that the United States will continue to engage the Taliban in a pragmatic manner on matters of importance to U.S. national interests.<sup>107</sup>



**Secretary of State Antony J. Blinken visits Camp As Sayliyah Early Education Center and meets with members of the Afghanistan Affairs Unit Consular team in Doha, Qatar. (State photo)**



**On November 1, Afghanistan's central bank (Da Afghanistan Bank or DAB) released a statement announcing that the banking crisis in Afghanistan was over.**

## **Taliban Seeks Avenues for Afghanistan's Self-sufficiency Despite Economic Setbacks**

On November 1, Afghanistan's central bank (Da Afghanistan Bank or DAB) released a statement announcing that the banking crisis in Afghanistan was over.<sup>108</sup> According to media reports, the DAB said that people could open bank accounts and withdraw money without limitations.<sup>109</sup> In early November, Afghanistan received a delivery of fresh banknotes from a Polish firm after the U.S. Government helped lead efforts to establish a way for the DAB to make payments via international banking systems.<sup>110</sup> The purchase and subsequent delivery of the banknotes is significant, as the DAB has been largely excluded from international financial transactions since the Taliban's 2021 seizure of power in Afghanistan.<sup>111</sup>

Afghanistan's markets run primarily on cash, but many existing banknotes are old or damaged. The infusion of new banknotes will improve the Afghan people's ability to purchase food and other necessary items, a State spokesperson told a media outlet.<sup>112</sup> Though the DAB has not made any official comments about the new notes, a spokesperson for the Taliban's Ministry of Finance said the new banknotes would be used solely to replace old notes, not to fund the country's budget.<sup>113</sup>

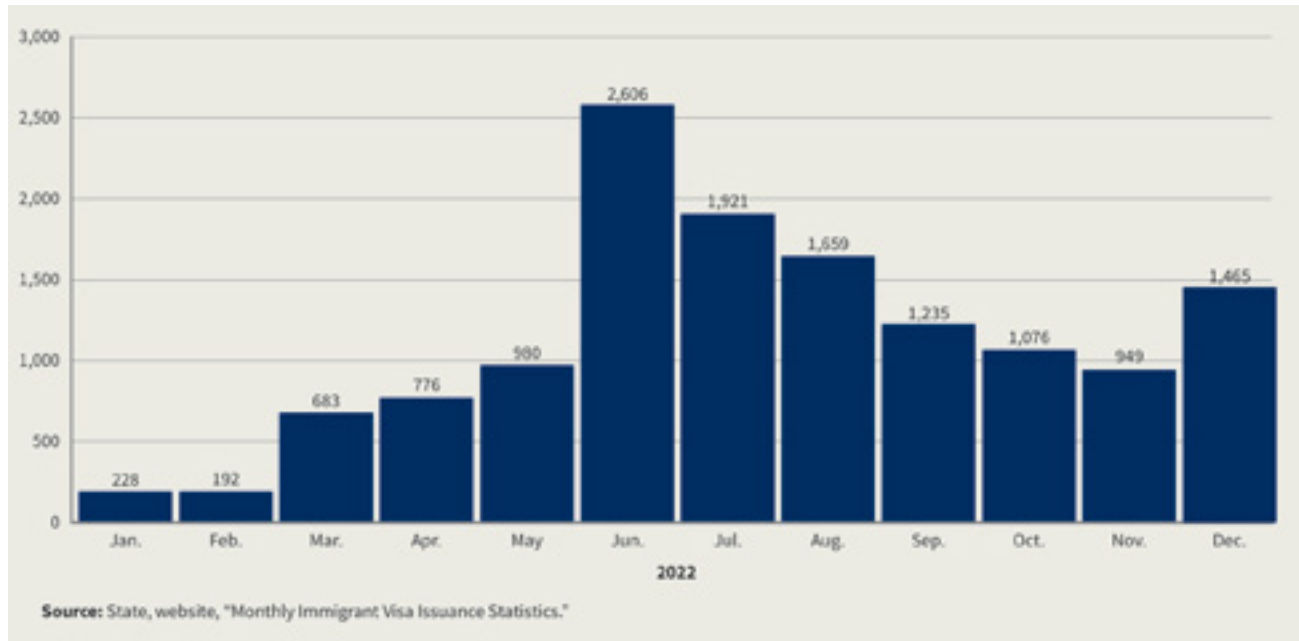
The Taliban reportedly sought self-sufficiency by advocating for international trade and investment.<sup>114</sup> The Taliban's acting Minister of Commerce and Industry Haji Nooruddin Azizi said in a press interview that countries including Iran, Russia, and the PRC have expressed interest in trade and investment with Afghanistan, adding that there had been discussions of specific project ideas like thermal power plants and PRC industrial parks.<sup>115</sup> Azizi laid out specific plans to develop Afghanistan's commercial industry and indicated that foreign investors were showing interest in Afghanistan's mining sector, and in the trade of gas, oil, and wheat.<sup>116</sup>

## **State OIG Issues First Congressionally Requested Reports on the Afghan Special Immigrant Visa Program**

In response to requests from multiple congressional committees, State OIG is conducting a review of a range of topics regarding the Afghan Special Immigrant Visa (SIV) program.

On September 30, State OIG released an information report detailing the Afghan SIV process and related data, the first of five products in the review.<sup>117</sup> The report noted that from December 1, 2021, through June 1, 2022, the applicant email backlog at the National Visa Center (NVC) exceeded 300,000 emails.<sup>118</sup> According to an NVC analysis, the email backlog constituted a mixture of new applications, applicants providing additional information, and general inquiries.<sup>119</sup> In its response to the information report, State said the backlog was caused by an exponential surge in emails received by the NVC following the withdrawal of U.S. forces in Afghanistan and that by August 24, the NVC had reduced the backlog to fewer than 164,000 emails and was on track to eliminating it entirely by the end of October.<sup>120</sup> More recently, State told the OIG that the NVC eliminated the backlog by October 7, and continues to respond to emails within 10 business days.<sup>121</sup>

Figure 1.

**Monthly Afghan Special Immigrant Visa Issuances, January–December 2022**

On October 18, State OIG issued a compliance follow-up review of the SIV program, the second report in a planned five-report series. (See page 32.) State OIG conducted this review to determine whether State's actions to implement recommendations from State OIG's 2020 review of the Afghan SIV program improved the deficiencies identified. In this report, State OIG found that the actions by State's Bureau of Consular Affairs to address prior State OIG recommendations provided minor improvements to quarterly reporting but did not improve methods for collecting or verifying Afghan SIV application processing times. State OIG closed the remaining prior open recommendations from the 2020 report and made nine new recommendations that are intended to further improve the Afghan SIV program.<sup>122</sup> State OIG continues work on the remaining three planned SIV projects, including a capping report.<sup>123</sup>

Separate from the SIV program, 952 Afghans received refugee approval decisions and 908 Afghans were admitted into the United States as refugees this quarter, according to the Department of Homeland Security (DHS). Additionally, U.S. Citizenship and Immigration Services granted 122 applications for humanitarian parole submitted by Afghan nationals. U.S. Citizenship and Immigration Services defers to State on the specific resettlement locations for refugees, as well as processing and resettlement related information for eligible Afghan parolee and SIV populations within the United States, according to the DHS.<sup>124</sup>

**Pakistan Engages with the United States and the Taliban**

On December 21, Deputy Secretary of State Wendy R. Sherman met with Pakistan's Foreign Minister Bilawal Bhutto Zardari.<sup>125</sup> The meeting focused on Pakistan's ongoing efforts to recover from last quarter's floods and the necessity for cooperation on counterterrorism

between the two states.<sup>126</sup> Both nations expressed their disapproval of the Taliban’s decision to restrict women’s rights and access to education.<sup>127</sup>

According to State, the Pakistani government continued limited public engagement with the Taliban. Pakistani Minister of State for Foreign Affairs Hina Rabbani Khar met with Taliban leaders in Kabul on November 29, making her the most senior Pakistani civilian official to visit Kabul since Prime Minister Shehbaz Sharif assumed office in April 2022.<sup>128</sup> Khar discussed women and girls’ rights, economic development, and security issues with her Taliban counterparts, according to State.<sup>129</sup>

## HUMANITARIAN ASSISTANCE AND DEVELOPMENT

The U.S. Government seeks to promote a principled humanitarian response that advocates for the independence of humanitarian partners in facilitating aid; supports and provides appropriate protection assistance to vulnerable Afghans; and improves protection and living conditions of Afghan internally displaced persons, refugees, and new Afghan arrivals in neighboring host countries.<sup>130</sup>

### Humanitarian Need Increases

The UN Office for the Coordination of Humanitarian Affairs (OCHA) estimates that 28.3 million Afghans will require humanitarian assistance in 2023, an increase from 24.4 million the previous year.<sup>131</sup> In particular, water, sanitation, and hygiene needs increased due to continuing droughts. Protection needs increased over the previous year by 25 percent due to the Taliban’s new policies, particularly policies related to women’s participation in society.<sup>132</sup> OCHA also noted that nearly 19 million people (45 percent of the population) faced high levels of acute food insecurity between June and November 2022, including 6 million with emergency food insecurity.<sup>133</sup>

State reported that during the quarter it continued to implement the almost \$268 million in humanitarian assistance that was provided to the region during FY 2022.<sup>134</sup> This funding included support for health and gender-based violence services, promotion of international humanitarian law, and assistance for civilians affected by conflict.<sup>135</sup>

Table 1.

#### U.S. Government Humanitarian Funding for the Afghanistan Response in FY 2022

USAID BHA Funding	\$671,330,069
State PRM Funding	\$267,948,923
<b>TOTAL</b>	<b>\$939,278,992</b>

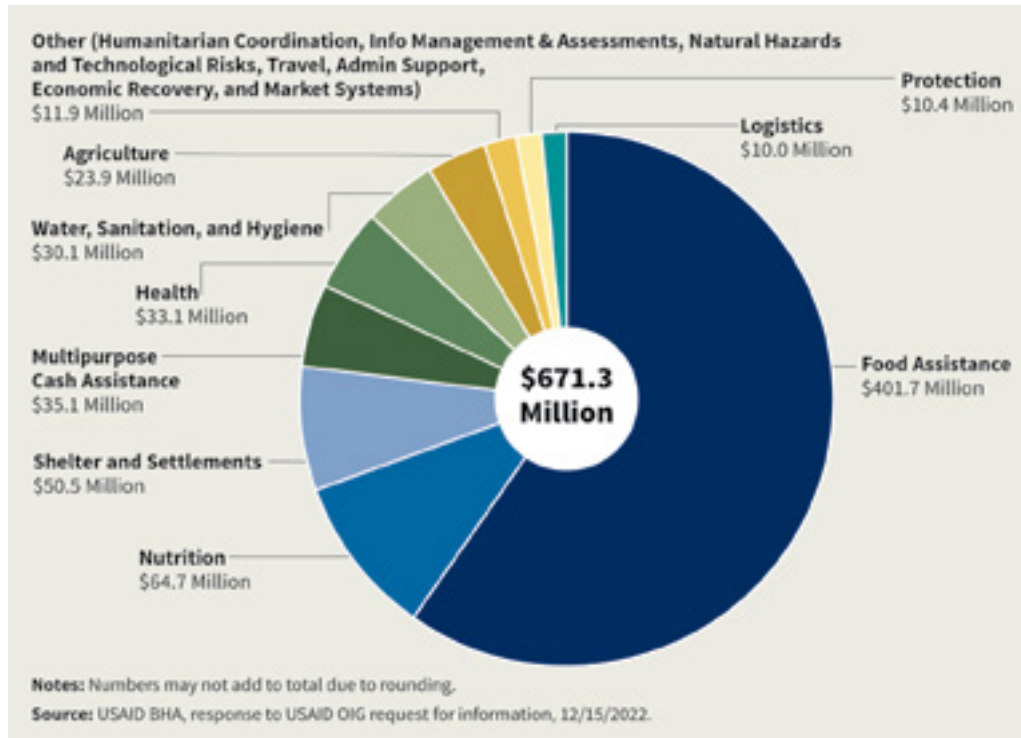
**Note:** Funds committed or obligated in FY 2022.

**Source:** USAID BHA, response to USAID OIG request for information, 12/15/2022.

USAID Afghanistan also continued to fund development activities. USAID supported 27 activities during the quarter, with 2—the Survey of the Afghan People and support to the American University of Afghanistan—ending.<sup>136</sup> To fund these activities, USAID’s Afghanistan Mission obligated approximately \$241 million during FY 2022, of which approximately \$201 million were funds that were appropriated between FY 2012 and FY 2016.<sup>137</sup> During the quarter, the mission obligated \$6.8 million, of which \$6.7 million were from funds appropriated between FY 2012 and FY 2016.<sup>138</sup> Approximately \$235 million remained unobligated, down from \$305 million reported in the previous quarter.<sup>139</sup>



Figure 2.

**USAID Humanitarian Assistance Funding by Sector in FY 2022**

USAID continued to progress with the reconstitution of the Afghanistan Mission in Kazakhstan. USAID reported receiving approval for five U.S. direct hire USAID Afghanistan staff to transition to Kazakhstan in October.<sup>140</sup> By January, USAID expected all five staff members to be in place and operating.<sup>141</sup> Approvals for the remaining staff, including personal services contractors, were in the process of being submitted.<sup>142</sup> The reconstitution of the Afghanistan Mission in Astana, Kazakhstan is expected to be completed by September 2023.<sup>143</sup>

### **Ban on Women Working in NGOs Impedes Delivery of Humanitarian Assistance**

The December 24 ban on Afghan women working for international and national NGOs will significantly impact the delivery of humanitarian assistance, according to the United Nations.<sup>144</sup> The United Nations considers the employment of Afghan female aid workers necessary to reach out to affected women and girls and that many national and international NGOs are unable to operate without their Afghan female staff.<sup>145</sup> Afghanistan is experiencing one of the world's largest humanitarian crises, according to the United Nations, and restrictions imposed on women and girls increases their vulnerability and their need for humanitarian assistance.<sup>146</sup>



**A WFP food distribution site in Mazar-e Sharif. (WFP photo)**

The UN Women Advisory Group to the Humanitarian Country Team stated that the decision to ban women working in NGOs also prevents affected women and girls from receiving services and lifesaving assistance, which will lead to increased humanitarian needs and result in death for millions of women and girls.<sup>147</sup> The Taliban has “in effect suspended aid for half the population of Afghanistan, aid that they depend on and without which they will not survive,” stated the UN Women Executive Director.<sup>148</sup> All services for women are impacted, including access to water, sanitation, hygiene, protection (including services for survivors of violence or to prevent sexual exploitation and abuse that will be shut down), food, shelter, and livelihoods.<sup>149</sup> UN and NGO leaders continued to meet with Taliban ministries to advocate for the ban’s reversal; however, there has been little indication that the Taliban’s senior leaders are willing to revoke the decree, according to USAID.<sup>150</sup>

### **Many Humanitarian Assistance NGOs Suspended Operations Due to Prohibition on Afghan Women Employees**

The ban resulted in extensive humanitarian assistance program suspensions or reduced operations. A rapid survey published at the end of the quarter by the UN Humanitarian Access Group of 151 international and national NGOs providing humanitarian assistance across 16 sectors in Afghanistan indicated that more than 85 percent of them were either not operating or only partially operating following the ban.<sup>151</sup> USAID reported that approximately 200 NGOs operating in Afghanistan have suspended or reduced their operations including several USAID Bureau of Humanitarian Assistance (BHA) and the State Bureau of Population, Refugees, and Migration implementers.<sup>152</sup> The World Health Organization noted that as a result of the ban, approximately 2 million people will have no or limited access to essential life-saving health services and that 280 health facilities fully suspended operations and a further 42 partially suspended operations across 29 provinces.<sup>153</sup>

The Inter-Agency Standing Committee Emergency Directors Group released a statement on December 28 recommending that humanitarian actors in Afghanistan pause all activities not considered life-saving or time-sensitive for 3 weeks while the humanitarian consequences

of the decree are assessed.<sup>154</sup> The humanitarian community remains vigilant amid concerns over potential retribution from the Taliban due to the suspensions.<sup>155</sup>

In total, approximately 42 percent of U.S. Government humanitarian beneficiaries and 27 percent of funding was subject to voluntary full or partial suspension by partners.<sup>156</sup> The most impacted sector was protection where nearly 11 million beneficiaries (89 percent of targets) and \$86 million (nearly 80 percent) of U.S. Government protection funding was under full or partial voluntary suspension.<sup>157</sup>

USAID reported that it is looking at several options, in conjunction with the rest of the U.S. Government and other partners and donors, to maintain a principled position while also working to prevent the humanitarian situation from further deteriorating as a result of the increasingly difficult, Taliban-created operating environment.<sup>158</sup>

## Women Were Already Disproportionally Affected by Humanitarian Crisis Before Decree Issued

Women had faced disproportionate challenges in the humanitarian crisis in Afghanistan even before the ban on women working in NGOs. Pre-existing gender disparities and new restrictions on employment and movement impacted the ability of Afghan women to work and earn livelihoods, according to an interagency gender analysis report published this quarter, prior to the decree, by the Afghanistan Gender in Humanitarian Action Working Group. The report also stated that the number of households headed by women increased disproportionately, affecting these households with economic hardship and food insecurity.<sup>159</sup>

Women experienced restrictions in access to services across Afghanistan, including health services, markets, water, sanitation, and hygiene due to lack of freedom of movement and decreased unaccompanied access to health facilities and markets, the report said.<sup>160</sup> The absence of women staff and restrictions on women humanitarian workers also hindered access to services.<sup>161</sup> This resulted in operational difficulties for civil society organizations focused on women's issues, groups which have historically helped connect humanitarian organizations with women and girls in need of assistance.<sup>162</sup>

## USAID Scales Up Winterization Assistance

Millions of Afghans are expected to face life-threatening conditions during the winter season in Afghanistan when harsh, snowy weather renders some roads impassable, preventing humanitarian organizations from reaching people in need, according to USAID BHA.<sup>163</sup> USAID BHA provided more than \$170 million in funding towards the UN 2022 Winterization Prioritization plan, which had requested \$768 million to support winter preparedness in Afghanistan.<sup>164</sup>

USAID BHA reported that its implementers scaled up winterization assistance to internally displaced persons and other vulnerable households in preparation for the 2022 and 2023 winter season by prepositioning humanitarian commodities, including winter clothing, blankets, and solar lamps, across remote parts of the country, and provided agriculture, food, nutrition, protection, and shelter assistance.<sup>165</sup> For example, with support from USAID and other donors, the World Food Programme reported that it had prepositioned nearly 100,000

**USAID BHA provided more than \$170 million in funding towards the UN 2022 Winterization Prioritization plan, which had requested \$768 million to support winter preparedness in Afghanistan.**



**USAID BHA reported that approximately \$8 billion in foreign grants for development and security, a total of approximately 40 percent of Afghanistan's annual gross domestic product in recent years, ended with the Taliban takeover in August 2021.**

metric tons of food commodities in 80 priority districts, including mountainous, hard to reach areas, as of mid-November to address the emergency food and nutrition needs of 1.5 million people countrywide between November 2022 and March 2023.<sup>166</sup>

## **USAID Shifts Economic Development Focus to Support Basic Assistance Needs**

USAID BHA reported that approximately \$8 billion in foreign grants for development and security, a total of approximately 40 percent of Afghanistan's annual gross domestic product in recent years, ended with the Taliban takeover in August 2021.<sup>167</sup> Given the history of Afghanistan's dependence on foreign assistance, the policy decision to suddenly cease development support has led to massive gaps in basic services, according to USAID BHA.<sup>168</sup> In response, humanitarian assistance organizations have needed to stretch assistance to larger populations in need that would be better served through other types of development assistance.<sup>169</sup>

While sustained humanitarian assistance, which targets the most vulnerable populations, is intended to avert immediate loss of life, it is not designed or equipped to replace country-wide public service provision resulting from paused or scale-down development assistance, particularly in one of the world's most aid-dependent economies.<sup>170</sup>

After the Taliban takeover in August 2021, USAID's Afghanistan Mission shifted its focus from emphasis on exports, including promotion-type activities at both the regional and international level, to delivering development assistance and meeting basic needs, in coordination with USAID BHA as well as other bilateral and multilateral development partners.<sup>171</sup> USAID noted that following job losses and increased poverty due to the financial and economic crisis after August 2021, it was critical to sustain employment within the agriculture sector and ensure food security through accessibility, since Afghanistan's economy is mainly agricultural.<sup>172</sup> Previously, USAID's economic growth and agriculture activities were designed and awarded to support export-oriented businesses in specific value chains such as carpets, cashmere, gemstones, jewelry, saffron, and high value agriculture including crops and livestock.<sup>173</sup> After August 2021, some value chains were suspended and other value chains added, with a focus on domestic production activities and critical goods and services.<sup>174</sup>

While the USAID Afghanistan Mission still works to facilitate exports with Afghan private sector firms whose business activities revolve around export-related business activities, these efforts are conducted at a lower level than before August 2021.<sup>175</sup> In FY 2022, USAID supported activities to improve market performance through small- and medium-sized business development, an approach that aims to increased access to finance with the goal of addressing the current liquidity challenge, according to USAID.<sup>176</sup>

In response to the humanitarian crisis, USAID agriculture programs pivoted to focus on the domestic economy, supporting food production that included stable crops such as wheat, legumes, fresh fruits, and vegetables, as well as continuing to support livestock and dairy.<sup>177</sup> USAID reported that its activities provided feed, fertilizer, equipment, and technical assistance, to help farms and related businesses remain operational.<sup>178</sup> After August 2021, USAID's Afghan Value Chains-Crops program eliminated activities that promoted or

supported exports of agricultural commodities.<sup>179</sup> The program focused this quarter on the response of the domestic market to the needs of vulnerable farm households to maintain their productive assets (livestock and land) and increase the commercial viability of livestock value chains to maintain operations, keep staff employed, and continue to supply the market.<sup>180</sup> The Agricultural Market Program shifted from export promotion to sustaining production and quality to support nationwide access and prolong the shelf-life of agricultural products.<sup>181</sup>

## The Afghan Fund Board of Trustees Meets in Switzerland

The Afghan Fund Board of Trustees held its first meeting on November 21 in Switzerland, where the funds are currently being overseen by the Bank for International Settlements in Switzerland. The Afghan Fund is responsible for the management of \$3.5 billion of Afghan central bank reserves which were held in U.S. financial institutions at the time of the Taliban takeover in 2021.<sup>182</sup> The board is made up of four members: two Afghan nationals with ties to Afghanistan’s former Ministry of Finance and the Afghan Central Bank’s Supreme Council, the Department of Treasury’s Acting Under Secretary of International Affairs, and a Swiss foreign ministry official.<sup>183</sup> According to Treasury, the board agreed to the principle of initial Afghan co-chairmanship, and in the establishment of an Afghan Advisory Committee.<sup>184</sup> The board also agreed to make “prudent investments” to protect the Fund’s assets, to locate avenues for potential disbursements, and to establish a recruitment process for an Executive Secretary.<sup>185</sup>

The Afghan Fund’s statutes stipulate that it is important that disbursements be used for macroeconomic purposes, such as keeping Afghanistan current on debt payments to international financial institutions, which would preserve Afghanistan’s eligibility for development assistance, and paying for critical imports, such as electricity.<sup>186</sup> The board prioritized the creation of safeguards to ensure the Fund’s assets are used for the benefit of Afghanistan’s people, including hiring an external auditor to conduct annual audits, and developing compliance controls and foundational corporate governance documents.<sup>187</sup>

According to a media report, Afghan activists have raised concerns over the lack of any concrete plans to disburse funds from the Afghan central bank reserves as Afghanistan falls further into economic collapse.<sup>188</sup> In interviews with a reporter, two of the trustees confirmed that the board has not yet agreed on a policy to disburse funds, and that in order for any decisions to be made, they must be unanimously approved by all four trustees.<sup>189</sup> While at least one of the trustees has indicated that he supports the idea of a monitored and restricted distribution of funds back to the de facto Afghan Central Bank, DAB, he also acknowledged the unlikelihood of that occurring, explaining: “The U.S. government’s position has been not to release funds to the central bank unless capacity building and [anti-money laundering and counter-financing control measures] are resolved.”<sup>190</sup>

Treasury said that it is not easing its financial pressure on the Taliban, which remains designated as a Specially Designated Global Terrorist. The Haqqani Network remains designated as both a Specially Designated Global Terrorist and a Foreign Terrorist Organization. While Treasury has issued several general licenses to enable the flow of legitimate humanitarian assistance into Afghanistan, these licenses do not permit financial transfers to the Taliban, the Haqqani Network, or any of their subsidiaries.<sup>191</sup>

**The Afghan Fund’s statutes stipulate the importance for disbursements towards macroeconomic purposes, such as keeping Afghanistan current on debt payments to international financial institutions, which would preserve Afghanistan’s eligibility for development assistance, and paying for critical imports, such as electricity.**

## Ukraine Requests Funds from Afghan Army Trust

According to media reporting, the Ukrainian government has requested that some of the remaining \$3.4 billion in the Afghan National Army Trust Fund be reallocated to support Ukraine in its fight against the Russian invasion. This NATO-administered fund was previously used to support the Afghan National Army, primarily through the provision of infrastructure and sustainment. These funds were provided from NATO countries other than the United States, which maintained its own separate funding stream to support the Afghan forces. NATO officials have had ongoing discussions about the possibility of using this fund to support the Ukrainian military, including talks at an October meeting in Brussels, according to media reporting.<sup>192</sup>

Since the 2021 Taliban takeover of Afghanistan, the trust fund has been frozen. NATO member states have been working to develop a mechanism for transferring the money back to individual nations or moving it elsewhere. Individual donor nations have the right to decide how their contributions should be used. While the United States is not a participant in the trust fund, senior Biden Administration officials have urged their European allies to continue to provide assistance to Ukraine.<sup>193</sup>

## Required Assessment for Release of \$3.5 Billion in Afghan Central Bank Reserves Delayed to March 2023

USAID reported that prior to the release of the \$3.5 billion in Afghan central bank reserves that are held in the Afghan Fund, DAB is required to undergo an assessment and third-party monitoring.<sup>194</sup> This activity was subcontracted by USAID to Moore & Associates, a U.S.-based company that has been working in Afghanistan for several years and has previously done assessments for the financial sector on behalf of DAB for years, according to USAID.<sup>195</sup> The DAB executive board met with Moore & Associates on December 5 and confirmed approval to proceed with the assessment.<sup>196</sup>

At the conclusion of the assessment, the implementer will produce a report with findings and recommendations that will form the basis of any follow-on action plan that may include the monitoring and evaluation of DAB's performance in its anti-money laundering and combatting the financing of terrorism oversight and DAB's independence from outside interference, according to USAID.<sup>197</sup> While the final report on the assessment was previously expected by December 31, USAID stated that the final report should be completed by March 2023, due to the DAB committee review of approximately 400 assessment questions before agreeing to proceed.<sup>198</sup>

The assessment is the first of two phases.<sup>199</sup> The second phase will include technical support to DAB to develop and implement an action plan to remedy any deficiencies identified in the assessment.<sup>200</sup> It will also include on-site third-party monitoring of DAB's anti-money laundering and combatting the financing of terrorism enforcement and overall payments operations.<sup>201</sup> The second phase is contingent on the findings of the initial assessment and DAB's agreement and is not included in the initial scope of work, according to USAID.<sup>202</sup>







Afghan women arrive at Fort McCoy, Wisconsin, as part of Operation Allies Welcome, December 15, 2021. (U.S. Army photo)

## OVERSIGHT ACTIVITIES

This section of the report provides information on Lead IG and partner agencies' strategic planning efforts; completed, ongoing, and planned oversight work related to audits, inspections, and evaluations; investigations; and hotline activities from October 1 through December 31, 2022.

### STRATEGIC PLANNING

Pursuant to the Inspector General Act of 1978, as amended, 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 oversight plan for each operation.

#### FY 2023 JOINT STRATEGIC OVERSIGHT PLAN ACTIVITIES

In October 2021, upon designation of the DoD IG as the Lead IG for Operation Enduring Sentinel (OES), the Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OES. The Lead IG agencies update the oversight plan annually.

The *FY 2023 Joint Strategic Oversight Plan for OES* was published on October 3, 2022, as part of the *FY 2023 Comprehensive Oversight Plan for Overseas Contingency Operations*. The *FY 2023 Joint Strategic Oversight Plan for OES* is organized by three strategic oversight areas: 1) Military Operations; 2) Diplomacy, Development, and Humanitarian Assistance; and 3) Support to Mission.



**FY 2023 Comprehensive Oversight Plan for Overseas Contingency Operations.**

The Taliban's takeover of Afghanistan presents challenges to the U.S. Government's ability to conduct oversight of continued U.S. engagement in the country. Although some ongoing and planned oversight projects related to Afghanistan have been terminated, the Lead IG agencies continue to announce new oversight projects to be conducted in FY 2023.

The Overseas Contingency Operations Joint Planning Group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S. Government-funded activities supporting overseas contingency operations, including those relating to Afghanistan and the Middle East. The Joint Planning Group meets quarterly to provide a forum for coordination of the broader Federal oversight community, including the Military Service IGs and audit agencies, the Government Accountability Office, the Special Inspector General for Afghanistan Reconstruction (SIGAR), and the OIGs of the Departments of Justice, the Treasury, Energy, and Homeland Security (DHS), and of the Intelligence Community. Additionally, the DHS OIG hosts the Afghanistan Project Coordination Group to regularly update IG community representatives on the ongoing and planned oversight work related to the resettlement of Afghans stemming from the August 2021 U.S. withdrawal from Afghanistan.

In November 2022, the Overseas Contingency Operations Joint Planning Group held its 60th meeting. Guest speaker Alex Mahoney, Acting Deputy Director for the Office of Middle East, North Africa, and Europe in USAID's Bureau for Humanitarian Assistance, spoke about ongoing humanitarian assistance in Syria.

## 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.

Shortly before the then-planned collapse of the Afghan government and security forces, the DoD OIG closed its field offices in Afghanistan due to the U.S. withdrawal and retrograde of U.S. forces and equipment. DoD OIG oversight and investigative personnel have worked OES- and OES-related cases from the United States, Germany, Kuwait, Qatar, and Bahrain. State OIG personnel left the U.S. Embassy in Kabul in April 2021, and during this quarter they performed their oversight duties from Washington, D.C., and Frankfurt, Germany. USAID OIG personnel continued oversight work from the USAID Asia Regional Office in Bangkok, Thailand, and from Washington, D.C.

The Lead IG agencies and their partner agencies completed three oversight projects and one management advisory report related to OES during the quarter, including on DoD reporting on obligations and expenditures in support of Operation Allies Welcome; State's management of programs and operations of the Afghanistan Affairs Unit (AAU); and extent to which the Taliban have access to U.S. funds and equipment and defense articles previously provided to the former Afghan government and the Afghan National Defense and Security Forces. Publicly releasable oversight reports are available online at the respective OIG's public website. As of December 31, 2022, 26 projects related to OES were ongoing and 2 projects related to OES were planned.



## Lead IG Strategic Oversight Areas

### MILITARY OPERATIONS

*Military Operations* focuses on determining the degree to which the contingency operation is accomplishing its security mission. Activities that fall under this strategic oversight area include:

- Conducting unilateral and partnered counterterrorism operations
- Providing security assistance
- Training and equipping regional partner security forces
- Advising, assisting, and enabling regional partner security forces

### DIPLOMACY, DEVELOPMENT, AND HUMANITARIAN ASSISTANCE

*Diplomacy, Development, and Humanitarian Assistance* focuses on countering some of the root causes of violent extremism. Activities that fall under this strategic oversight area include:

- Promoting inclusive and effective democracy, civil participation, and empowerment of women
- Providing food, water, medical care, emergency relief, and shelter to people affected by crisis
- Assisting and protecting internally displaced persons and refugees
- Countering trafficking in persons and preventing sexual exploitation and abuse

### SUPPORT TO MISSION

*Support to Mission* focuses on U.S. administrative, logistical, and management efforts that enable military operations and non-military programs. Activities that fall under this strategic oversight area include:

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

## FINAL REPORTS BY LEAD IG AGENCIES

### DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

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

DODIG-2023-040; December 19, 2022

The DoD OIG issued this management advisory report as part of its ongoing audit of DoD reporting on obligations and expenditures in support of Operation Allies Welcome.

This management advisory identified that DoD installations sustained millions of dollars in damages and depleted supplies that affected normal operations and military readiness. DoD personnel coordinated and approved \$259.5 million in Overseas Humanitarian, Disaster, and Civic Aid funds, which this advisory recommended should be reviewed to determine whether these funds are being used in-line with their intended purpose.

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

DODIG-2023-008; October 25, 2022

The DoD OIG evaluated the extent to which the DoD provided adequate lodging, security, and medical care for Afghan evacuees that were diverted to Camp Bondsteel, Kosovo, for further processing.

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

The DoD OIG made one recommendation that the ASG-Balkans Commander document the lessons learned for lodging, security, and medical care for Afghan evacuees and provide the lessons learned through the chain of command for review and distribution to interagency partners.

## **DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL**

### ***Inspection of the Afghanistan Affairs Unit***

ISP-I-23-05, November 21, 2022

State OIG conducted this inspection to evaluate the programs and operations of the AAU. State suspended operations at the U.S. Embassy in Embassy Kabul, Afghanistan, on August 31, 2021, and moved core embassy personnel to Doha, Qatar, to maintain diplomatic operations and to respond to the ongoing political and humanitarian crises in Afghanistan. On February 24, 2022, State formalized the Doha operation as the AAU and confirmed its status as the official U.S. diplomatic mission to Afghanistan, following congressional notification procedures and an exchange of diplomatic notes with the Qatari government. During this inspection, State OIG reviewed the AAU’s operating environment, and inspected the AAU’s executive direction, policy and program implementation, and resource management.

State OIG found that: 1) the Chargé d’Affaires and the acting Deputy Chief of Mission modeled State’s leadership principles following the evacuation of Embassy Kabul and in the transition to the formal establishment of the AAU in Doha; 2) State and interagency stakeholders were not always clear about the lines of responsibility among the multiple State entities with roles in the management of U.S. Government policy or programs for Afghanistan;

3) from September 2021 to May 2022, the AAU's Political-Economic section organized more than 50 meetings with Doha-based Taliban representatives that aided in the release of detainees and equipment and facilitated discussion of humanitarian, human rights, and related issues; 4) the AAU's public-facing website, which remained branded for the U.S. Embassy in Afghanistan, generally lacked relevant, up-to-date content; and 5) the AAU struggled to rebuild its contact list following the evacuation from Kabul and lacked a unified, mission-wide platform for managing contact information.

State OIG made six recommendations, five to the AAU and one to the Bureau of South and Central Asian Affairs. In response to a draft of this report, State concurred with five recommendations and neither agreed nor disagreed with one recommendation. At the time the report was issued, State OIG considered all six recommendations resolved pending further action.

State OIG also published a classified report related to the inspection of the AAU. More information about that report is available in the classified appendix to this report.

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

AUD-MERO-23-01; October 18, 2022

Following State's evacuation and suspension of operations at U.S. Embassy Kabul, Afghanistan, on August 31, 2021, multiple congressional committees requested that the State OIG review the status of its previous recommendations concerning the Afghan Special Immigrant Visa (SIV) program. State OIG conducted this compliance follow-up review to determine whether State's actions to implement recommendations from State OIG's 2020 review of the Afghan SIV program improved the deficiencies identified.

State OIG found that the actions by State's Bureau of Consular Affairs to address prior State OIG recommendations provided minor improvements to quarterly reporting but did not improve methods for collecting or verifying Afghan SIV application processing times. The Bureau of Consular Affairs established a standard operating procedure for calculating the average processing time for Afghan SIV applications but continued to use inconsistent methods for calculating average processing times because the standard operating procedures did not provide sufficiently detailed guidance and did not encompass the entire Afghan SIV process. In addition, although the Bureau of Consular Affairs included explanations in its quarterly reports for failures to process applications within 9 months, State lacked internal controls for verifying Afghan SIV data, resulting in inaccurate information.

State OIG also found that, despite taking some recommended actions, State continued to face a significant Afghan SIV backlog. State appointed a SIV Senior Coordinating Official, conducted a multi-bureau staffing assessment, utilized a Department of Defense database for employment verification, and provided protections to Afghans in imminent danger through safe havens and humanitarian parole. However, State OIG determined that the Senior Coordinating Official was not sufficiently coordinating and monitoring the implementation of improvements to the SIV program and did not ensure sufficient staffing to address the Afghan SIV application backlog. State struggled to complete applicant employment verification because of limited coordination with the DoD. These deficiencies have contributed to Afghan SIV applicant processing times exceeding the 9-month goal set by Congress.



In this report, State OIG closed the remaining prior open recommendations from the 2020 report and made nine new recommendations that are intended to further improve the Afghan SIV program. In response to a draft of this report, State concurred with one recommendation and did not concur with eight recommendations. At the time the report was issued, State OIG considered three recommendations unresolved and six recommendations resolved pending further action.

## **U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL**

### ***Financial and Closeout Audits of the Schedule of Expenditures of USAID Awards for Multiple Contracts in Afghanistan Managed by DAI Global LLC, December 1, 2018, to March 31, 2021***

5-306-23-001-N; November 2, 2022

The audit objectives were to 1) express an opinion on whether the schedule of expenditures of USAID awards for the period audited was presented fairly, in all material respects; 2) evaluate DAI's internal controls relevant to the awards; 3) determine whether DAI complied with awards terms and applicable laws and regulations; and 4) assess whether DAI had taken adequate corrective actions on prior-year audit recommendations. The audit covered revenues and costs each amounting to \$19,311,544 for the audited period and concluded that the schedule of expenditures of USAID awards presented fairly, in all material respects, program revenues and costs incurred and reimbursed for the audited period. The audit reported ineligible questioned costs totaling \$224,063, four instances of material noncompliance, and no material weaknesses in internal control. Further, the audit reported that prior year findings had been resolved. The audit included 2 recommendations.

### ***Closeout Audit of Challenge Tuberculosis Project in Afghanistan, Cooperative Agreement 306-AID-OAA-A-14-00029, Managed by KNCV Tuberculosis Foundation, October 1, 2018 through to March 31, 2020***

5-306-23-002-N; November 29, 2022

The audit objectives were to 1) express an opinion on whether the schedule of expenditures of USAID awards for the period audited was presented fairly, in all material respects; 2) evaluate KNCV Tuberculosis Foundation's internal controls; 3) determine whether KNCV Tuberculosis Foundation complied with award terms and applicable laws and regulations; and 4) determine and report on whether KNCV Tuberculosis Foundation had taken corrective action to address prior audit findings. The audit examined the project's costs of \$3,674,557 for the audited period and concluded that the schedule of expenditures of USAID awards presented fairly, in all material respects, revenues and costs incurred for the audited period. The audit identified one material weakness, one significant deficiency which was also reported as material noncompliance, and ineligible questioned costs of \$21,242. Additionally, the audit reported an instance of noncompliance with award requirements for the disposal of capital assets. Specifically, the audit disclosed that three of three sampled equipment items valued at \$52,500 did not have support for the transfer of custody confirming proper disposal. USAID OIG considers this noncompliance to be material because the audit tests revealed a high frequency of noncompliance. In addition, USAID OIG considers the associated costs to be questioned costs because a) the assets were not disposed of in compliance with award requirements, and b) the costs were greater than \$25,000. The report included 2 recommendations.

***Financial Audit of the Schedule of Expenditures of USAID Awards Under the Assistance for the Development of Afghan Legal Access and Transparency Program in Afghanistan, Managed by Checchi and Company Consulting, Inc., July 1, 2020, to April 30, 2021***

5-306-23-003-N; December 16, 2022

The audit objectives were to 1) express an opinion on whether the schedule of expenditures of USAID awards for the period audited was presented fairly, in all material respects; 2) evaluate Checchi's internal controls; 3) determine whether Checchi complied with award terms and applicable laws and regulations; and 4) determine if Checchi has taken adequate corrective actions on prior audit recommendations. The audit examined the project's revenues and costs of \$13,282,077 and \$13,098,695, respectively for the audited period and concluded that the schedule of expenditures of USAID awards presented fairly, in all material respects, revenues and costs incurred for the audited period. The audit did not identify any questioned costs, material weaknesses in internal control, or instances of material noncompliance.

## **FINAL REPORTS BY PARTNER AGENCIES**

### **SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION**

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

SIGAR 23-04 Evaluation Report; November 4, 2022

SIGAR evaluated the extent to which the Taliban has access to U.S. on-budget assistance or U.S.-funded equipment and defense articles previously provided to the former Afghan government and the Afghan National Defense and Security Forces, as well as any mechanisms the U.S. Government is using to recoup, recapture, or secure this funding and equipment.

From 2002 through August 15, 2021, the DoD, State, and USAID provided about \$17.3 billion in funding provided directly to the Afghan government. SIGAR determined that the three agencies did not provide, or were unable to provide information showing the amount of on-budget assistance funds they left in the country at the time of the Taliban's takeover in August 2021.

SIGAR estimated that the agencies' final, combined direct payments to the Afghan government totaled approximately \$57.6 million, with \$45.6 million provided by DoD, \$2 million provided by State, and \$10 million provided by USAID. It is likely that some portion of the \$57.6 million remained in Afghan government-controlled accounts when the Taliban returned to power and assumed control of Afghan ministries.

The DoD reported to Congress that about \$7.1 billion in defense articles and equipment it provided the Afghan government remained in Afghanistan when the U.S. military departed. SIGAR stated that State provided limited, inaccurate, and untimely information about the defense articles it left behind. SIGAR further determined that the DoD, State, and USAID do not have plans to recover or secure any of the money or equipment they left in Afghanistan in August 2021.

There were no recommendations in the report, as the evaluation was done in response to a Congressional request. However, SIGAR did provide a draft report to the three agencies for

comment. During the review process, State challenged SIGAR’s jurisdiction. The DoD provided technical comments, which were incorporated as appropriate, and USAID did not provide comments.

## ONGOING OVERSIGHT ACTIVITIES

As of December 31, 2022, the Lead IG agencies and their partner agencies had 26 ongoing projects related to OES. Figure 3 describes the ongoing projects by strategic oversight area.

Tables 2 and 3, contained in Appendix D, list the titles and objectives for each of these projects. The following sections highlight some of these ongoing projects by strategic oversight area.

### Military Operations

- The **DoD OIG** is conducting an audit to determine whether the DoD managed the Afghanistan Security Forces Fund in accordance with applicable laws and regulations.
- The **Intelligence Community IG** is conducting a review to determine whether the Intelligence Community’s support to screening and vetting of persons from Afghanistan was adequate.

### Diplomacy, Development, and Humanitarian Assistance

- **State OIG** is conducting a five-part review related to the Afghan SIV program, including SIV application processing times, the status of previous recommendations, and the status of SIV recipients; the final report will cover the totality of State OIG reporting on the SIV Program.
- **USAID OIG** is conducting an evaluation to determine whether USAID was prepared in its evacuation of implementing partners from Afghanistan.

### Support to Mission

- The **DoD OIG** is conducting an audit to determine whether DoD funds expended in support of Operation Allies Welcome were reported in accordance with DoD policy and directives.
- **State OIG** is conducting an audit to determine whether the U.S. Embassy in Kabul addressed key emergency action plan findings from prior State OIG reports and whether these preparations were effective in the August 2021 noncombatant evacuation and relocation of the U.S. Mission from Kabul to Doha, Qatar.
- The **DHS OIG** is reviewing DHS efforts to track Afghan evacuees departing U.S. military bases without assistance from resettlement agencies, and how these departures affect Afghan evacuees’ immigration status.

Figure 3.  
Ongoing Projects by Strategic Oversight Area

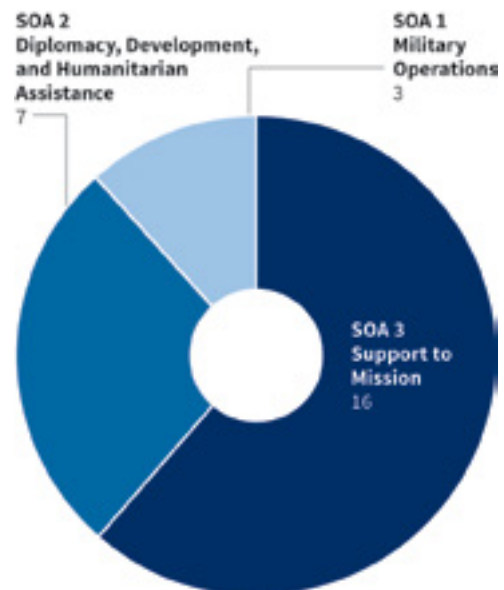
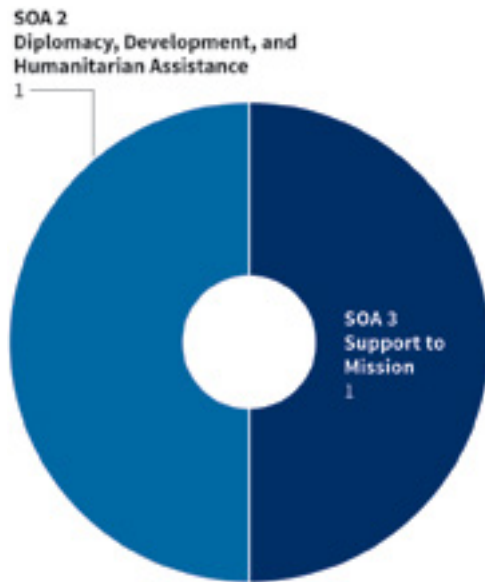




Figure 4.

### Planned Projects by Strategic Oversight Area



## PLANNED OVERSIGHT ACTIVITIES

As of December 31, 2022, the Lead IG agencies and their partner agencies had 2 planned projects related to OES. Figure 4 identifies the number of planned projects by strategic oversight area.

Table 4, contained in Appendix E, lists the titles and objectives for each of these projects. The following sections highlight some of these planned projects by strategic oversight area.

### Diplomacy, Development, and Humanitarian Assistance

- **USAID OIG** intends to conduct an audit to determine whether USAID effectively monitored implementing partner activities, and assessed and mitigated risks affecting its non-food humanitarian assistance in Afghanistan.

### Support to Mission

- **State OIG** intends to conduct an audit to determine whether State's Bureau of Intelligence and Research adequately provided intelligence analysis and information to the appropriate decision-makers in preparation for the evacuation of the U.S. Embassy in Kabul, Afghanistan.

## INVESTIGATIONS AND HOTLINE ACTIVITY

### INVESTIGATIONS

The investigative components of the Lead IG agencies and their partner agencies continued to conduct investigative activity related to OES during the quarter.

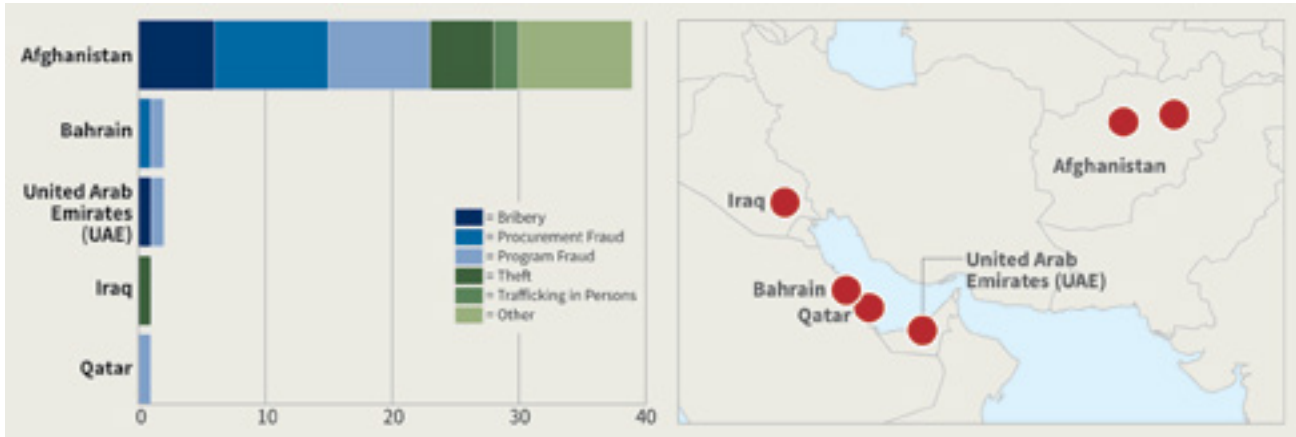
With the withdrawal of U.S. forces from Afghanistan, the DoD OIG's criminal investigative component, the Defense Criminal Investigative Service (DCIS), and investigative components of other Lead IG agencies have closed their offices in Afghanistan. However, Lead IG investigators worked on OES-related cases from offices in Bahrain, Germany, Kuwait, Qatar, El Salvador, Israel, South Africa, and Thailand, and the United States.

### Investigative Activity Related to OES

During the quarter, the investigative branches of the Lead IG agencies and their partner agencies closed 2 investigations, initiated 5 new investigations and coordinated on 45 open investigations. The open investigations involve grant and procurement fraud, corruption, theft, computer intrusions, program irregularities, and human trafficking allegations. As noted in Figure 5, the majority of primary offense locations and allegations related to OES originated in Afghanistan.

Figure 5.

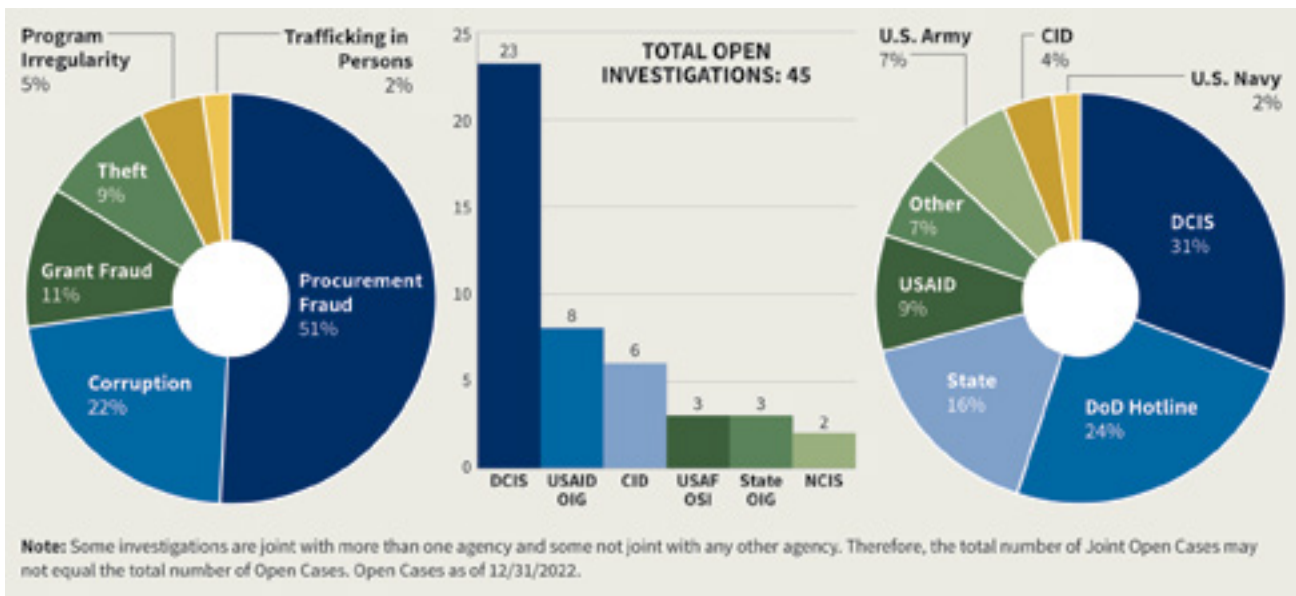
**Types of Allegations and Primary Offense Locations, October 1, 2022–December 31, 2022**



The Lead IG agencies and partner agencies continued to coordinate their investigative efforts through the Fraud and Corruption Investigative Working Group, which consists of representatives from DCIS, State OIG, USAID OIG, the U.S. Army Criminal Investigation Division, the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. During the quarter, the Fraud and Corruption Investigative Working Group conducted 59 fraud awareness briefings for 401 attendees. Figure 6 depicts open investigations related to OES and sources of allegations.

Figure 6.

**Open Investigations and Sources of Allegations, October 1, 2022–December 31, 2022**



## Investigative Activity Related to Legacy Cases

The Lead IG agencies and their partner agencies have 13 ongoing “legacy” investigations related to crimes involving the OES area of operations that occurred prior to the designation of OES.

### HOTLINE

Each Lead IG agency maintains its own hotline to receive complaints 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; or abuse of authority.

A DoD OIG Hotline investigator coordinates among the Lead IG agencies and others, as appropriate. During the quarter, the DoD OIG Hotline investigator received 14 allegations and referred 9 cases to Lead IG agencies and other investigative organizations. In some instances, it is possible for a case to contain multiple subjects and allegations.

As noted in Figure 7, most of the allegations received by the DoD OIG Hotline investigator during the quarter were for retaliation, criminal, and safety matters.

Figure 7.

#### Hotline Activities







## APPENDIX A

### Classified Appendix to this Report

A classified appendix to this report provides additional information on Operation Enduring Sentinel, as noted in several sections of this report. The appendix will be delivered to relevant agencies and congressional committees.

## APPENDIX B

### About the Lead Inspector General

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

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

Lead IG oversight of the operation “sunset” at the end of the first fiscal year after commencement or designation in which the total amount appropriated for the operation is less than \$100,000,000.

The Lead IG agencies collectively carry out the Lead IG statutory responsibilities to:

- Submit to Congress on a quarterly basis a report on the contingency operation and to make that report available to the public.
- Develop a joint strategic plan to conduct comprehensive oversight of the operation.
- Ensure independent and effective oversight of programs and operations of the U.S. Government in support of the operation through either joint or individual audits, inspections, investigations, and evaluations.

## APPENDIX C

# Methodology for Preparing this Lead IG Report

This report covers the period from October 1 through December 31, 2022. The three Lead IG agencies—DoD OIG, State OIG, and USAID OIG—and partner oversight agencies contributed the content of this report.

To fulfill the congressional mandate to report on OES, the Lead IG agencies gather data and information from Federal agencies and open sources. The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of audits, inspections, investigations, and evaluations referenced in this report, the Lead IG agencies have not verified or audited the information collected through open-source research or from Federal agencies, and the information provided represents the view of the source cited in each instance.

### INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES

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

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

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

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

### REPORT PRODUCTION

The DoD IG, as the Lead IG for OES, is responsible for assembling and producing this report. The DoD OIG, State OIG, and USAID OIG draft the sections of the report related to the activities of their agencies and then participate in editing the entire report. Once the report is assembled, each OIG coordinates a two-phase review process within its own agency. During the first review, the Lead IG agencies ask relevant offices within their agencies to comment, correct inaccuracies, and provide additional documentation. The Lead IG agencies incorporate agency comments, where appropriate, and send the report back to the agencies for a second review prior to publication. The final report reflects the editorial view of the DoD OIG, State OIG, and USAID OIG as independent oversight agencies.

## APPENDIX D

# Ongoing Oversight Projects

Tables 2 and 3 lists the titles and objectives for Lead IG and partner agencies' ongoing oversight projects related to OES.

Table 2.

### Ongoing Oversight Projects Related to OES by Lead IG Agency, as of December 31, 2022

#### DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

##### ***Audit of DoD Reporting on Obligations and Expenditures in Support of Operation Allies Welcome***

To determine whether DoD funds expended in support of Operation Allies Welcome were reported in accordance with DoD policy and directives.

##### ***Audit of the Operation Allies Welcome Contract Oversight-LOGCAP***

To determine whether DoD contracting personnel performed contract administration procedures for supplies and services supporting the relocation of Afghan evacuees at DoD installations in support of Operation Allies Welcome in accordance with Federal requirements and DoD regulations.

##### ***Audit of Tracking, Recovery, and Reuse of Department of Defense-Owned Shipping Containers***

To determine the extent to which the Army, Navy, and Marine Corps complied with DoD requirements to track, recover, and reuse DoD-owned shipping containers, including those at facilities that support OES, and included those containers in an accountable property system of record.

##### ***Audit of Operation Allies Welcome Contract Oversight-GCSC***

To determine whether the DoD adequately performed required oversight of contractor performance under the LOGCAP contract during the relocation of evacuees from Afghanistan.

##### ***Audit of DoD Oversight of Air Force Contract Augmentation Program-AFCAP***

To determine whether the DoD adequately performed required oversight of contractor performance under the AFCAP contract during the relocation of evacuees from Afghanistan.

##### ***Evaluation of the DoD's Support to Other Agencies' Requests For the Screening of Displaced Persons from Afghanistan***

To determine the extent to which the DoD supported other agencies' requests for screening Afghan evacuees by reviewing DoD databases.

##### ***Evaluation of Combatant Command Military Deception Planning***

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

##### ***Audit of Operation Allies Welcome Contract Oversight-AFCAP***

To determine whether DoD contracting personnel performed contract administration procedures for supplies and services supporting the relocation of Afghan evacuees at DoD installations in support of Operation Allies Welcome in accordance with Federal requirements and DoD regulations.

##### ***Audit of Operation Allies Welcome Contract Oversight-GCSC (Navy)***

To determine whether DoD contracting personnel performed contract administration procedures for supplies and services supporting the relocation of Afghan evacuees at DoD installations in support of Operation Allies Welcome in accordance with Federal requirements and DoD regulations.

**Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund**

To determine whether the DoD managed the Afghanistan Security Forces Fund in accordance with applicable laws and regulations.

**Audit of DoD Afghanistan Contingency Contracts Closeout**

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

## DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

**Inspection of the Bureau of International Narcotics and Law Enforcement Affairs**

To determine whether the Bureau of International Narcotics and Law Enforcement Affairs 1) effectively achieved policy goals and objectives related to international narcotics control assistance activities and 2) carried out its foreign assistance and operational functions consistent with requirements of law, regulation, and the bureau's own policies and procedures for the administration of INL programs. This inspection will also produce a report with classified findings.

**Review of the Department of State Afghan Special Immigrant Visa Program**

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

**Review of Challenges Faced by Resettlement Agencies under the Afghan Placement and Assistance Program**

To review the challenges faced by resettlement agencies and their affiliates as they resettled Afghan refugees and Special Immigrant Visa holders.

**Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan**

To determine whether the U.S. Embassy in Kabul addressed key emergency action plan findings from prior State OIG reports and whether these preparations were effective in the August 2021 noncombatant evacuation and relocation of the embassy to Doha, Qatar.

**Audit of the Department of State's Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan**

To determine whether State identified and terminated contracts impacted by the withdrawal of U.S. operations in Afghanistan in accordance with U.S. Government and State requirements.

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

To determine whether U.S. Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with State guidance.

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

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

## U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL

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

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



Table 3.

**Ongoing Oversight Projects Related to OES by Lead IG Partner Agencies, as of December 31, 2022****DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL*****Review of DHS Preparations to Provide Long-Term Legal Status to Paroled Afghan Evacuees***

To assess DHS preparations to receive and expedite requests from Afghan evacuees for long-term legal status.

***DHS Tracking of OAW Population with Potential Derogatory Records***

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

**INTELLIGENCE COMMUNITY OFFICE OF INSPECTOR GENERAL*****Special Review of Intelligence Community Support to Screening and Vetting of Persons from Afghanistan***

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

**SOCIAL SECURITY ADMINISTRATION OFFICE OF INSPECTOR GENERAL*****Processing Non-Citizens' Original Social Security Numbers Electronically through Enumeration Programs***

To determine whether the Social Security Administration is complying with its policies and procedures when enumerating noncitizens, including Afghans, who apply for original Social Security numbers through the Enumeration at Entry and Enumeration Beyond Entry processes.

**SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION*****Evaluation of the Status of Afghanistan Reconstruction Funding and U.S.-Funded Programs in Afghanistan as of March 1, 2022***

To review the current status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan, as of March 1, 2022.

***Evaluation of the Status of the Education Sector in Afghanistan***

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

***Evaluation of the Collapse of the Afghan National Defense and Security Forces***

To identify and evaluate the contributing factors that led to the August 2021 collapse and dissolution of the Afghan National Security and Defense Forces.

## APPENDIX E

# Planned Oversight Projects

Table 4 lists the titles and objectives for Lead IG and partner agencies' planned oversight projects related to OES.

Table 4.

### Planned Oversight Projects Related to OES by Lead IG Agency, as of December 31, 2022

#### DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

***Audit of the Bureau of Intelligence and Research's Execution of Activities Supporting the Evacuation of U.S. Embassy Kabul***

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

#### U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL

***Audit of USAID Non-Food Humanitarian Assistance Activities in Afghanistan***

To assess USAID's monitoring of implementing partner activities, and assessing and mitigating risks of its non-food humanitarian assistance in Afghanistan.



## ACRONYMS

Acronym	
AAU	Afghanistan Affairs Unit
AQIS	Al-Qaeda in the Indian Subcontinent
ASG-Balkans	Area Support Group-Balkans
ASO	al-Siddiq Office
BHA	USAID Bureau for Humanitarian Assistance
DAB	Da Afghanistan Bank
DCIS	Defense Criminal Investigative Service
DIA	Defense Intelligence Agency
DHS	Department of Homeland Security
DoD	Department of Defense
FBI	Federal Bureau of Investigation
FY	fiscal year
IG	Inspector General
ISIS-Core	the central leadership of the Islamic State of Iraq and Syria
ISIS-K	Islamic State of Iraq and Syria-Khorasan
Lead IG	Lead Inspector General
Lead IG agencies	the DoD, State, and USAID OIGs
NATO	North Atlantic Treaty Organization
NCTC	National Counterterrorism Center
NGO	nongovernmental organization
NVC	National Visa Center
OCHA	UN Office for the Coordination of Humanitarian Affairs

Acronym	
OES	Operation Enduring Sentinel
OFS	Operation Freedom's Sentinel
OIG	Office of Inspector General
OUSD(P)	Office of the Under Secretary of Defense (Policy)
PRC	People's Republic of China
PRM	State Bureau of Population, Refugees, and Migration
SCA-A	State Bureau of South and Central Asian Affairs, Office of Afghanistan Affairs
SCA-P	State Bureau of South and Central Asian Affairs, Office of Pakistan Affairs
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
State	Department of State
Treasury	Department of the Treasury
TTP	Tehrik-e Taliban Pakistan
UN	United Nations
UNAMA	UN Assistance Mission in Afghanistan
USAID	U.S. Agency for International Development
USCENTCOM	U.S. Central Command
WFP	UN World Food Programme





## ENDNOTES

1. DIA, response to DoD OIG request for information, 23.1 OES 022, 1/4/2023.
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