ABOUT THIS REPORT

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

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

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

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

• Develop a joint strategic plan to conduct comprehensive oversight of the contingency operation.

• Ensure independent and effective oversight of programs and operations of the Federal Government in support of the contingency operation through either joint or individual audits, inspections, and investigations.

• Report quarterly and biannually to Congress and the public on the contingency operation and activities of the Lead IG agencies.

METHODOLOGY

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

The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of formal audits, inspections, or evaluations referenced in this report, the Lead IG agencies have not verified or audited the data and information provided by the agencies. For further details on the methodology for this report, see p. 72.

CLASSIFIED APPENDIX

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

This Lead Inspector General quarterly report to the U.S. Congress is our 17th report on Operation Freedom’s Sentinel (OFS). This report discharges our individual and collective agency oversight responsibilities pursuant to the Inspector General Act of 1978.

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

This quarterly report describes the activities of the U.S. Government in support of OFS, as well as the work of the Department of Defense, the Department of State, and the U.S. Agency for International Development to promote the U.S. Government’s policy goals in Afghanistan, during the period from April 1, 2019 through June 30, 2019.

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

• Status of the Conflict;
• Capacity Building;
• Political Developments and Diplomacy;
• Humanitarian Assistance and Development; and
• Support to Mission.

This report also discusses the planned, ongoing, and completed oversight work conducted by the Lead IG Offices of the Inspector General and our partner oversight agencies during the period from April 1, 2019, through June 30, 2019.

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

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

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

Ann Calvaresi Barr
Inspector General
U.S. Agency for International Development
On the Cover
(Top row): U.S. Special Operations Forces, partnered with Afghan Special Security Forces, recover prisoners from a Taliban prison (U. S. Army photo); An Afghan Air Force UH-60A Black Hawk conducts dust off landing practice (U.S. Air Force photo). (Bottom row): U.S. National Guard Soldiers complete final training events in Kuwait in preparation for their deployment to Afghanistan (DoD photo).
MESSAGE FROM THE LEAD INSPECTOR GENERAL

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

During the quarter, Ambassador Zalmay Khalilzad, the U.S. Special Representative for Afghanistan Reconciliation, continued to hold direct talks with the Taliban on the framework of a peace agreement, although no official agreement has been announced. We will continue to report on these talks, and the impact of any agreement on OFS, in subsequent Lead IG quarterly reports.

While the talks proceeded, so did the fighting in Afghanistan. The Taliban continued attacks on civilians, government installations, and Afghan security forces. In particular, the Taliban targeted Afghan checkpoints and transit routes near urban centers. This quarter, U.S. Forces-Afghanistan (USFOR-A) reported that the Afghan National Defense and Security Forces (ANDSF) had taken steps to reduce the number of static checkpoints in Afghanistan. This has been a long-standing area of concern for USFOR-A because the majority of ANDSF casualties occur at checkpoints.

According to USFOR-A, the 2nd Security Force Assistance Brigade (SFAB) began its advising mission in Afghanistan during the quarter, with an emphasis on improving ANDSF logistics capacity. The Combined Security Transition Command–Afghanistan (CSTC-A), which is responsible for training and advising the ANDSF, provided a mid-year review to the DoD OIG, which stated that Afghan forces have demonstrated improved coordination and initiative. However, CSTC-A also acknowledged that the ANDSF still faces many challenges, such as those related to logistics, corruption, and leadership.

This quarter, the Department of State (DoS) and the United States Agency for International Development (USAID) outlined plans to reduce their personnel presence in Afghanistan by September 15. USAID reported that it plans to reduce its programming by 40 percent and its staffing by 50 percent. Details of the DoS plan are discussed in the classified appendix to this report.

The Lead IG agencies and our oversight partners continued oversight of OFS activities. This quarter, the Lead IG agencies issued nine audit and evaluation reports, including an evaluation of linguist support for OFS, an audit of a trucking services program for U.S. and coalition forces in Afghanistan, and an audit of DoS programs to counter violent extremism. In addition, the Lead IG agencies had 31 ongoing oversight projects and 63 ongoing criminal investigations at the end of the quarter.

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

Glenn A. Fine
Principal Deputy Inspector General
Performing the Duties of the Inspector General
U.S. Department of Defense
U.S. National Guard Soldiers complete final training events in Kuwait in preparation for their deployment to Afghanistan. (DoD photo)

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APRIL 1, 2019 JUNE 30, 2019 | LEAD IG REPORT TO THE U.S. CONGRESS | 1
EXECUTIVE SUMMARY

THE QUARTER IN REVIEW

CONFLICT REMAINS AT A STALEMATE

As peace talks continued this quarter, so did the fighting. The Taliban attacked Afghan civilians, security forces, and government facilities throughout the country, resulting in thousands of casualties. As has been the case for the last year, the Taliban was unable to seize and hold new territory, but Afghan forces were also unable to take back territory from the Taliban.

The Taliban’s attempt to seize Bala Murghab district in Badghis province in April left more than 100 Taliban fighters and 30 Afghan forces dead. The Taliban also launched attacks in Kabul, despite recent efforts to improve security in the capital, which resulted in many civilian deaths. In May, the Taliban attacked the Kabul compound of an American contractor that implements United States Agency for International Development (USAID) projects.

In recent years, the Afghan National Defense and Security Forces (ANDSF) suffered the majority of their casualties during attacks on their checkpoints. This quarter, U.S. Forces–Afghanistan (USFOR-A) reported that the ANDSF took steps to reduce the number of static checkpoints in Afghanistan. This represents a notable shift from past quarters, when the ANDSF took little action to reduce checkpoints despite consistent USFOR-A advice to do so. However, it is not clear how many checkpoints the ANDSF closed during the quarter, or if these efforts will be sustained, given public and political support for checkpoints.

The Islamic State of Iraq and Syria–Khorasan (ISIS-K) remained a significant threat to Afghan forces and civilians during the quarter. The United Nations reported this quarter that fighting in Nangarhar and Kunar provinces, the primary ISIS-K strongholds, had displaced more than 50,000 civilians. U.S. Special Operations Forces conducted unilateral operations and partnered to eliminate ISIS-K militants in Afghanistan. The Department of Defense (DoD) reported in its semiannual report to Congress that while these operations have disrupted ISIS-K, the terrorist group will remain an enduring threat in Afghanistan, even if the Afghan government and the Taliban reach a political settlement.

The available measures of security indicated little change in the violence during the quarter. Resolute Support, the NATO train, advise, and assist mission in Afghanistan, reported that effective enemy-initiated attacks were 8 percent higher than last quarter but 8 percent lower than the same quarter one year ago. The United Nations Assistance Mission in Afghanistan (UNAMA) reported that it had verified 3,812 civilian casualties during the first six months of the year, stating that the majority of civilian deaths during this period were caused by Afghan or international forces. Resolute Support, which said it verified 3,278 civilian casualties during this period, rejected UNAMA’s findings, saying that UNAMA uses less rigorous methodology to investigate reports of civilian casualties.
LIMITED GROWTH IN ANDSF CAPABILITY

In a mid-year review, published in June 2019, the Combined Security Transition Command–Afghanistan (CSTC-A) reported that over the past six months, the Afghan Ministry of Defense (MoD), Ministry of Interior Affairs (MoI), and National Directorate of Security “have demonstrated a level of coordination, cooperation, and willingness to act like never before.” However, CSTC-A also reported that the ANDSF still face many challenges, particularly concerning logistics, corruption, and leadership.

During the quarter, the ANDSF continued to implement the Afghan Personnel and Pay System (APPS), a new personnel information database used to pay the salaries of ANDSF personnel. APPS reported at the end of May that there were 272,465 biometrically verified ANDSF personnel in the ANDSF out of a total authorized force strength of 352,000.
This quarter, the DoD delivered 14 additional aircraft to the Afghan Air Force (AAF). CSTC-A reported that the Afghan share of maintenance tasks on its Air Force fleet declined during the quarter. However, Afghan maintenance specialists met or nearly met their workshare targets on ground vehicles.

CSTC-A also reported that enrollment and graduation rates for new Afghan National Army (ANA) recruits at Basic Warrior Training continued to improve during the quarter. However, the ANA still failed to send many soldiers to receive their required specialized training, particularly in functional areas prioritized by CSTC-A, such as logistics, finance, and human resources.

**SELECTED KEY EVENTS, 4/1/2019-6/30/2019**

**APRIL 8**
Taliban fighters attempt to capture Bala Murghab district in Badghis province. Nearly 100 Taliban fighters and at least 30 Afghan troops die in the battle. Three U.S. Marines die while conducting combat operations in Parwan province.

**APRIL 13**
International donors meet in Washington to discuss a draft economic plan for post-settlement Afghanistan.

**APRIL 20**
ISIS-K attacks the Afghan communications ministry, killing 10 people.

**APRIL 26**
President Ghani inaugurates the new Afghan parliament, before the Independent Election Commission announces final results of the October 2018 election.

**APRIL 29-MAY 2**
Consultative Loya Jirga meets to discuss a common approach to talks with the Taliban.
During the quarter, the 2nd Security Force Assistance Brigade (SFAB) began its Afghanistan advising mission. The 2nd SFAB includes a complement of logisticians who worked with the Afghans on a variety of logistics capabilities, including distribution. The Department of the Army told the DoD OIG that the 3rd SFAB is on track to begin its mission in Afghanistan in fall 2019.

**ORGANIZATIONAL CHANGES TO ANA, ANP**

In April, the ANA reassigned its 20th Division, previously under the ANA 209th Corps, to become a new corps, called the 217th Corps. The new corps is responsible for Kunduz, Takhar, Baghlan, and Badakshan provinces and will be headquartered in Kunduz. USFOR-A said that Resolute Support and the 2nd SFAB have realigned their advising teams to support the 217th Corps.

This quarter, the DoD OIG asked CSTC-A about a recent reorganization of the ANP command structure. Under the new structure, the eight regional police zones were dissolved, and individual units are now under the command of provincial chiefs of police.
The reorganization has reduced the “power distance” between the MoI and provincial police chiefs, which can improve accountability. However, according to CSTC-A, the devolution of command to the 34 provinces has limited the ability of CSTC-A to advise the ANP on institutional development, reform, and professionalization.

**PEACE TALKS WITH TALIBAN CONTINUE**

At the end of April, President Ghani opened a Loya Jirga—a large assembly of politicians, tribal elders, and other prominent representatives of the Afghan population—to discuss a common approach to peace talks with the Taliban. The gathering of more than 3,200 delegates occurred amid tight security in Kabul. No Taliban representatives attended the Jirga, and many Afghan politicians boycotted the assembly. After 4 days of deliberation, the Jirga released a resolution that affirmed support for talks between the Afghan government and the Taliban, called upon the United Nations to remove the Taliban’s terrorist designation, and stated support for the Afghan constitution.

In May, Special Representative for Afghanistan Reconciliation (SRAR), Ambassador Zalmay Khalilzad, conducted the sixth round of direct talks with the Taliban in Doha, Qatar. At the conclusion of this round of talks, Ambassador Khalilzad stated on social media that the United States and the Taliban were making “slow but steady progress on details related to a framework for peace,” but he did not announce any other outcomes of the talks.

In June, Secretary of State Michael Pompeo stated in a press conference that the Trump Administration’s goal was for peace negotiations with the Taliban to produce a framework agreement in support of a political settlement by September 1, 2019. This was the first time a U.S. official had publicly set a target date for a peace settlement. The target date is a few weeks before the Afghan presidential election, which is scheduled for September 28.
During the quarter, conflict displaced more than 83,000 people inside Afghanistan, and more than 130,000 Afghans returned from Iran and Pakistan.

While peace talks continued between the United States and the Taliban, the Taliban still refused to negotiate with the Afghan government, which the Taliban states is illegitimate. In May, senior Afghan political leaders who are not part of the current Afghan administration met with Taliban representatives in Moscow for a third round of peace talks. Former Afghan President Hamid Karzai led the Afghan delegation, which, as in previous rounds of the “Moscow Process,” did not include U.S. negotiators.

DONORS DEVELOP ECONOMIC INITIATIVES; NEEDS REMAIN URGENT

The Department of State (DoS) and USAID reported that during the quarter they worked with international donors to develop economic initiatives that could be implemented to help consolidate and sustain any political settlement in Afghanistan. On April 13, major donors met in Washington to discuss how to encourage Afghanistan to maintain the development gains that have been achieved over the last 18 years relating to the rights of women, the democratic process, and other areas.

During the quarter, conflict displaced more than 83,000 people inside Afghanistan, and more than 130,000 Afghans returned from Iran and Pakistan. In addition, during the quarter, humanitarian groups began scaling down emergency relief efforts in areas affected by the widespread drought of 2018. However, the United Nations reported that heavy rains and flash flooding in the first half of 2019 affected more than 292,000 people in 32 of Afghanistan’s 34 provinces.

PROPOSED POSTURE ADJUSTMENT AT EMBASSY KABUL ON HOLD

In May, the DoS and USAID sent a notification to Congress that described plans for reducing the U.S. Government’s civilian staffing posture in Afghanistan. USAID proposed reducing planned and active programs across its Afghanistan portfolio by more than 40 percent and downsizing its staff in Afghanistan by 50 percent. Details about DoS staffing reductions are classified and are discussed in the classified appendix to this report.

The DoS said that after the proposed changes take effect, Embassy Kabul will remain one of the United States’ largest diplomatic footprints in the world. The DoS and USAID reported that, as of the end of the quarter, all actions regarding DoS and USAID personnel in Afghanistan were on hold, pending further review by Congress. The number of DoS and USAID personnel at the U.S. embassy in Kabul remained steady during the quarter.

LEAD IG OVERSIGHT ACTIVITIES

The Lead IG and partner agencies conducted audits, inspections, and evaluations; Lead IG investigations; and Lead IG hotline activities related to OFS from April 1 through June 30, 2019.

Although USAID has no programs or activities directly related to OFS, it conducts humanitarian assistance and development activities in Afghanistan in many sectors, including agriculture, democracy and governance, economic growth, education, gender equality, health, and infrastructure which may impact or influence OFS strategic goals and outcomes. USAID OIG conducts audits and investigations related to these programs.
AUDITS, INSPECTIONS, AND EVALUATIONS

The Lead IG and partner agencies completed nine audit, evaluation, and inspection reports related to OFS from April 1 through June 30, 2019. Table 1 lists the released reports by agency.

These reports examined various activities that support OFS, including contract linguist support for OFS; transportation and cargo services for U.S. and coalition forces; physical security features of newly constructed facilities for diplomatic personnel; accountability of

Table 1.
Oversight Reports Issued this Quarter

<table>
<thead>
<tr>
<th>Report</th>
<th>Release Date</th>
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<tbody>
<tr>
<td>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</td>
<td></td>
</tr>
<tr>
<td>Evaluation of Theater Linguisit Support for OFS DODIG-2019-098 (classified report)</td>
<td>June 20, 2019</td>
</tr>
<tr>
<td>Audit of the Army's Oversight of National Afghan Trucking Services 3.0 Contracts DODIG-2019-069</td>
<td>April 1, 2019</td>
</tr>
<tr>
<td>DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL</td>
<td></td>
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<tr>
<td>Audit of the Department of State Implementation of Policies Intended to Counter Violent Extremism AUD-MERO-19-27</td>
<td>June 26, 2019</td>
</tr>
<tr>
<td>Lessons Learned from Office of Inspector General Audits Concerning the Review and Payment of Contractor Invoices for Overseas Contingency Operations Contracts AUD-MERO-19-19</td>
<td>April 1, 2019</td>
</tr>
<tr>
<td>AIR FORCE AUDIT AGENCY</td>
<td></td>
</tr>
<tr>
<td>Air Force Office of Special Investigations Emergency and Extraordinary Expense Funds, AFOSI Detachment 2405, Bagram Airfield, Afghanistan F2019-0028-RA0000</td>
<td>May 16, 2019</td>
</tr>
<tr>
<td>SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION</td>
<td></td>
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<tr>
<td>Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan SigAR-LL-09</td>
<td>June 13, 2019</td>
</tr>
</tbody>
</table>
DoS funds for countering violent extremism programs; maintaining financial accountability in DoS overseas contingency operations contracting, and in management of Air Force Office of Special Investigations emergency and extraordinary expense funds; and security sector assistance in Afghanistan. As of June 30, 2019, 31 projects were ongoing, and 18 projects were planned.

USAID OIG’s oversight of USAID’s Afghanistan-related activities is included in this report to provide a more comprehensive update on the oversight of U.S. Government programs in Afghanistan, including those not involving OFS-related programs. USAID OIG issued 15 financial audit reports on Afghanistan programs this quarter.

**INVESTIGATIONS**

During this quarter, Lead IG investigations resulted in seven contractor debarments and recovery of $28,868 reimbursed to the U.S. Government. The cases involved allegations of contractors receiving improper or fraudulent payments and overbilling the U.S. Government.

As of June 30, 2019, investigative branches of the DoD OIG, the DoS OIG, and their partner agencies closed 16 investigations, initiated 14 new investigations, and coordinated on 63 open investigations. The investigations involve a variety of alleged crimes, including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and trafficking-in-persons.

This quarter, the Fraud and Corruption Investigative Working Group conducted 43 fraud awareness briefings for 266 participants.

**HOTLINE ACTIVITY**

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

STATUS OF THE CONFLICT

Taliban Launches Campaign of Violence as Peace Talks Continue

The conflict between the Taliban and Afghan forces remained at a stalemate, while peace talks between the Taliban and the United States continued for a third straight quarter. (See p. 36.) In April 2019, the Taliban announced the start of its spring offensive with a stated aim of “eradicating occupation.” The announcement was largely symbolic, as the Taliban has sustained its attacks through the colder winter months in recent years.

Local and international media outlets reported dozens of attacks targeting the Afghan National Defense and Security Forces (ANDSF) throughout the country, including attacks on ANDSF checkpoints, attacks on Afghan government facilities, and frequent armed clashes with Afghan security forces.

The Taliban continued to launch attacks against district and provincial capitals. During the quarter, the Taliban overran district centers in Zabul and Badghis provinces, according to local reporting. As in similar offensives in previous quarters, the Taliban briefly gained control of parts of the district centers. The ANDSF later regained control after a short— but often costly—battle. The battle in April to regain control of Bala Murghab district in Badghis province, a long-contested district capital situated on a key smuggling route from Turkmenistan, left more than 100 Taliban fighters and 30 Afghan forces dead, according to media reports.
Despite the continued violence, the Afghan government retained control of most urban centers and transit routes across the country. Further information about Taliban operations during the quarter is available in the classified appendix to this report.

**Taliban, ISIS-K Target Kabul**

The Taliban and the Islamic State in Iraq and Syria–Khorasan (ISIS-K) conducted four high-profile attacks in Kabul during the quarter. In May, the Taliban attacked the Kabul compound of Counterpart International, an American contractor that implements USAID projects. The attack wounded 24 and killed 3 employees of CARE International, another USAID implementing partner, which had offices nearby. Later in May, an ISIS-K suicide bomber killed six people outside Marshal Fahim National Defense University. The next day, the Taliban used a car bomb to attack a U.S. convoy in Kabul, killing four Afghan civilians and wounding four American military personnel. In June, ISIS-K attacked a bus transporting Afghan government employees.

Preventing high-profile attacks in Kabul has been a priority for Afghan and international forces, particularly after the massive truck bomb attack in Kabul in May 2017 that killed approximately 150 people. NATO defines a high-profile attack as one that involves a suicide bomber or vehicle-borne improvised explosive device (car bomb). The DoD stated in its semiannual report to Congress that the Taliban and ISIS-K prioritize high-profile attacks in Kabul because they “attract media attention, create the perception of widespread insecurity, and undermine the legitimacy of the Afghan government.”

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**ABOUT OPERATION FREEDOM’S SENTINEL**

**MISSION**

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

**HISTORY**

On October 7, 2001, the United States launched combat operations 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 U.S. officials declared an end to major combat operations on May 1, 2003. Subsequently, the United States and international coalition partners continued to work with the nascent Afghan government to build democratic institutions in the country.

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

OFS began on January 1, 2015, when the United States ended more than 13 years of combat operations in Afghanistan and transitioned to a train, advise, and assist role under the NATO Resolute Support mission, while continuing counterterrorism operations. In August 2017, in response to Taliban gains since the start of OFS, President Trump announced a new “conditions-based” South Asia strategy, which included an increase of approximately 3,500 U.S. troops in Afghanistan, bringing the total to approximately 14,000 troops.
Since the May 2017 attack, U.S. Forces-Afghanistan (USFOR-A) bolstered its support for the ANDSF’s security operations in the capital, including helping Afghan forces use intelligence and conduct raids to stop future high-profile attacks. During this quarter, U.S. forces continued to advise and assist Afghan counterparts as they planned and attempted to implement security improvements for the capital. USFOR-A told the DoD OIG that since the 2nd Security Force Assistance Brigade (SFAB) arrived in Afghanistan in March 2019, it has advised both Afghan National Army (ANA) and Afghan National Police (ANP) units in Kabul. USFOR-A stated that this advising “degraded” to a “checklist-only approach” during the gap in advising between the 1st and 2nd SFABs during the winter months. However, this quarter, advising improved due to the 2nd SFAB’s presence, USFOR-A said. Additional information about security improvements in Kabul is available in the classified appendix to this report.

The number of high-profile attacks during the first six months of 2019 was much lower than the same period in 2018. However, the NATO definition of high-profile attacks excludes many attacks that do not involve a car bomb or suicide bomber, but still generate significant media attention, fear, and, in some cases, a large number of casualties. There were several such attacks this quarter: an April 20 ISIS-K attack on the Afghan communications ministry that reportedly killed 10 people; an unclaimed May 12 magnetic bomb attack that injured 2 policemen; a May 24 bombing at a mosque; a May 27 bomb attack targeting employees of the Ministry of Hajj and Religious Affairs; and a June 2 ISIS-K attack on a university bus that killed 1 person.

USFOR-A told the DoD OIG that the Taliban and ISIS-K continue to prioritize attacks in Kabul. U.S. forces have reduced their ground movements in the capital, but upcoming events may provide new opportunities for attacks. Nationwide elections, such as the presidential election scheduled for September, have been targets of Taliban and ISIS-K attacks in the past. The Taliban may also seek to launch attacks in Kabul in order to gain leverage in ongoing peace talks.

**ANDSF Consolidates Checkpoints**

This quarter, USFOR-A reported ANDSF actions to reduce the number of checkpoints in Afghanistan. This represents a shift from past quarters, when the ANDSF took little action to reduce checkpoints despite consistent USFOR-A advice to do so. USFOR-A told the DoD OIG that there were approximately 7,000 ANDSF checkpoints around the country during the quarter, most of them manned by the ANP. In recent years, the Taliban conducted “guerilla-style” attacks on weakly defended ANDSF checkpoints to kill ANDSF personnel, steal equipment, isolate urban areas, and create panic. USFOR-A reported that the majority of ANDSF casualties occur during attacks on checkpoints. USFOR-A also advised the ANDSF that consolidation of checkpoints could free combat power for offensive operations.

Last year, President Ghani directed the ANDSF to reduce the number of checkpoints established throughout the country. However, USFOR-A told the DoD OIG that there is “significant social and political pressure to maintain checkpoints around villages and along highways.” Specifically, local political leaders pressure security forces to maintain...
checkpoints to bolster the appearance of security in the community and, at times, because the checkpoints are a source of illicit revenue. USFOR-A attributed the ANDSF efforts to reduce checkpoints during the quarter to new leadership across the ANA and ANP, including new leaders at the corps, brigade, and Chief of Police level.29

As part of checkpoint reduction efforts, the ANDSF is consolidating its forces on operating bases, which have stronger fortifications than checkpoints. During the quarter, the MoD defined and published the key characteristics of defensible operating bases and the materials required to build them. USFOR-A told the DoD OIG that in some areas, a shortage of building materials, specifically security barriers, has slowed efforts to build these bases. At the provincial level, security leaders made plans to reduce checkpoints over the course of the summer. USFOR-A said that it continues to advise ANDSF units as they develop and implement checkpoint reduction plans.30

USFOR-A also told the DoD OIG that in the northern provinces, the ANDSF is securing population centers with an “inside-outside” strategy. Under this strategy, police forces secure the inside of population centers and expand outward, while military forces secure rural areas and the perimeters of populated areas.31 There, brigade commanders conduct “checkpoint shuras” to identify potential changes to the positions of checkpoints, observation points, small camps, and forward operating bases.32

It is not clear, however, how many checkpoints the ANDSF closed during the quarter, or if the ANDSF will be able to sustain its current pace of checkpoint reduction given the widespread social and political support for checkpoints. USFOR-A told the DoD OIG that it has limited confidence in MoD- and MoI-provided data on checkpoint reduction to date. USFOR-A said that it will enhance monitoring of checkpoint reduction going forward and anticipates reporting with greater fidelity in future quarters.33 Additional information about efforts to reduce ANDSF checkpoints is available in the classified appendix to this report.

As Afghan Fighters Return from Syria, Most Resettle in Iran

Since 2012, thousands of Afghans traveled to Syria to fight with the Fatemiyun brigade, an Iranian-backed force of Afghan fighters that supported President Bashar al-Assad in Syria’s civil war.34 The majority of Afghan Fatemiyun fighters were in Iran when they were recruited.35 The DoS told the DoS OIG that the fighters were most likely recruited from the population of undocumented Afghan migrants in Iran and not from the population of registered refugees in the country.36 The Defense Intelligence Agency (DIA) told the DoD OIG that between 15,000 and 30,000 Afghans likely traveled to Syria to fight with the Fatemiyun brigade since its formation in 2012.37 Other sources have reported that the Fatemiyun numbered as many as 60,000 personnel.38

In recent months, as fighting in the Syrian civil war decreased, the Afghan Fatemiyun fighters have left Syria. The DIA reported that the majority of returning fighters have settled in Iran. The DIA estimated that only 1,000 to 3,000 Fatemiyun fighters returned to Afghanistan, although the Afghan government said that as many as 10,000 Fatemiyun returned there. The DIA noted that returnees to Afghanistan may include both Afghans recruited from inside Afghanistan and Afghans recruited in Iran who returned to Afghanistan due to poor economic conditions in Iran.39
Afghans have publicly expressed concern that Fatemiyun returnees to Afghanistan, most of whom are Hazaras, could be recruited to serve as Iranian proxies.\(^4^0\) The DIA reported that there are no confirmed reports of Fatemiyun returnees joining militant groups.\(^4^1\) Researcher interviews with Fatemiyun fighters indicate that the returnees joined the group for financial reasons, rather than ideological or religious motivations.\(^4^2\) While most returning Fatemiyun fighters expressed support for the Afghan government, researchers reported that they struggle to reintegrate into Afghan society. In particular, the returned fighters find it difficult to secure employment in Afghanistan and face arrest by the Afghan government.\(^4^3\)

**ISIS-K Resilient Despite Pressure**

This quarter, ISIS-K launched attacks in Kabul and in its territorial stronghold in eastern Afghanistan.\(^4^4\) In Nangarhar and Kunar provinces, ISIS-K battled the Taliban, displacing more than 50,000 civilians, according to the United Nations.\(^4^5\) The United Nations reported that ISIS-K was responsible for 113 security incidents during the period February 15 to May 15, compared to 145 security incidents during the same period during the previous year.\(^4^6\)

During the quarter, U.S. Special Operations Forces conducted unilateral and partnered operations with Afghan forces against ISIS-K in Afghanistan. Local and international media reported that several ISIS-K militants were killed during ground raids and in air strikes.\(^4^7\) The DoD reported in its semiannual report to Congress that ISIS-K “remained disrupted throughout Afghanistan” and that “its ability to conduct [high-profile attacks] in Kabul was limited.”\(^4^8\) However, the DoD also reported that ISIS-K “continues to evade, counter, and resist” counterterrorism pressure and “maintains the capability to conduct mass casualty attacks.”\(^4^9\)

Although the exact size of ISIS-K is uncertain, media reporting indicates that the group is still able to recruit fighters, including educated Afghans from the capital, to participate in attacks. The reports say that ISIS-K maintains a consistent revenue stream and is able to pay its fighters higher salaries than Taliban fighters receive.\(^5^0\) This quarter, USFOR-A classified its estimates of the sizes of terrorist groups in Afghanistan which had previously been provided to the DoD OIG in an unclassified format. These data, as well as additional information about U.S. counterterrorism operations, are available in the classified appendix to this report.

The DoD said in its semiannual report to Congress that it remains focused on the potential enduring threat that ISIS-K poses to Afghanistan, Central Asia, and the international community. The DoD stated: “Even if a successful political settlement with the Taliban emerges from ongoing talks, [al Qaeda], ISIS-K, and some unknown number of Taliban hardliners will constitute a substantial threat to the Afghan government and its citizens, as well as to the United States and its Coalition partners.”\(^5^1\) According to the DoD, Central Asian states neighboring Afghanistan have expressed concerns that ISIS-K may spread outside Afghanistan and destabilize the region.\(^5^2\)
Measures of Security

Resolute Support, the DoD, and the United Nations regularly compile data on “security incidents” and casualties in Afghanistan. While these data are often imperfect, they provide indications about the scale, intensity, trends, and nature of violent conflict in Afghanistan and whether security is improving for civilians and armed forces in the country.

INCIDENTS OF VIOLENCE

Specifically, Resolute Support collects data on “enemy-initiated attacks” in Afghanistan, which it defines as attacks by the Taliban, ISIS-K, or other enemy groups. Resolute Support labels an enemy-initiated attack as “effective” if it results in a casualty (killed or wounded). Resolute Support stated that these data are compiled by the ANDSF, which often does not report attacks that do not result in casualties. Therefore, effective enemy-initiated attacks is the most reliable of the two indicators when comparing between time periods and regions. Resolute Support said that it is unable to confirm the validity of these numbers, but estimates that 10 percent of the attack reports in this data set are inaccurate.53

Resolute Support reported 6,063 enemy-initiated attacks during the quarter, of which 2,820 were effective, as shown in Figure 1. The number of enemy-initiated attacks was 5 percent lower than last quarter and 10 percent lower than the same quarter last year. The number of effective enemy-initiated attacks was 8 percent higher than last quarter and 8 percent lower than last year.
than the same quarter last year. The provinces with the highest number of effective enemy-initiated attacks during the quarter were Helmand, Faryab, Herat, Badghis, and Ghazni.54

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

UNAMA recorded 5,249 security incidents during the period February 8 to May 9, a 7 percent decrease compared to the same period one year ago. The majority of these incidents (61 percent) were armed clashes. Air strikes increased 12 percent compared to one year ago, while suicide attacks decreased by 72 percent.55

AFGHAN CIVILIAN CASUALTIES

Both Resolute Support and UNAMA also track and attempt to verify reports of civilian casualties that result from conflict. Resolute Support verified 1,766 civilian casualties during the quarter, compared to 1,512 last quarter and 2,305 during the same period one year ago. (See Figure 2.) The largest share of civilian casualties resulted from IEDs and direct fire.56

UNAMA reported that it had verified 3,812 civilian casualties (1,366 deaths and 2,446 injured) during the first six months of 2019.57 Given the numbers that UNAMA reported for the first three months of 2019, this comes to 2,039 civilian casualties (785 deaths and 1,254 injured) during the quarter.58 This represents a decline in the number of casualties compared to the same period one year ago, but an increase compared to last quarter. UNAMA

Figure 2.

Civilian Casualties by Quarter and Reporting Organization

![Civilian Casualties by Quarter and Reporting Organization](image)
attributed the overall reduction during the first six months of 2019 to the decrease in civilian casualties caused by suicide bombings. UNAMA said that ground engagements were the leading cause of civilian casualties, and that civilian casualties resulting from aerial and search operations rose during this period.\textsuperscript{59}

UNAMA regularly reports higher total civilian casualties than Resolute Support. UNAMA also regularly attributes a greater percentage of its reported civilian casualties to actions by Afghan or international forces. This quarter, UNAMA reported that Afghan and international forces were responsible for the greatest share of civilian deaths (42 percent) during the first six months of 2019.\textsuperscript{60} Resolute Support reported that Afghan and international forces were responsible for only 14 percent of civilian deaths during the same period.\textsuperscript{61}

Resolute Support and UNAMA use different methodologies to assess allegations of civilian casualties. Resolute Support assesses reports of civilian casualties using ANDSF and coalition operational reports, aircraft video footage, records of U.S. and Afghan weapons releases, and other coalition and Afghan government-generated information.\textsuperscript{62} UNAMA investigates reports of civilian casualties using witness accounts and statements from Afghan officials.\textsuperscript{63} In addition, the two organizations use different definitions of “civilian” and “casualty.”\textsuperscript{64}

In April 2018, Resolute Support released a fact sheet that praised UNAMA’s efforts to investigate civilian casualties, but outlined the two organizations’ many differences in methodology.\textsuperscript{65} This quarter, USFOR-A said that it “rejects” the “methods and finding” of the most recent UNAMA report, and the DoD said that it “strongly disagrees” with the UNAMA data.\textsuperscript{66} USFOR-A said that it specifically rejects UNAMA’s findings on the number of civilian casualties caused by international forces and the number of civilian casualties caused by anti-government groups. USFOR-A said it believes that “the UNAMA casualty figures are inflated to a degree, as well as erroneous” because UNAMA often relies on “sources with limited information and conflicted motives.”\textsuperscript{67}

\textbf{AFGHAN FORCES CASUALTIES}

Available ANDSF casualty figures are compiled by the Afghan government, which does not publicly release the data. USFOR-A said that ANDSF casualty rates during the quarter were roughly the same as they were one year ago.\textsuperscript{68} Full ANDSF casualty data are provided in the classified appendix to this report.

\textbf{U.S. AND COALITION FORCES CASUALTIES}

Three U.S. Marines and two Soldiers died in combat in Afghanistan during the quarter, according to the DoD. The three Marines died on April 8 while conducting combat operations in Parwan province.\textsuperscript{69} The two Soldiers died on June 25 while engaged in combat operations in Uruzgan province.\textsuperscript{70} The five U.S. casualties are similar to quarterly casualty numbers in Afghanistan over the past 2 years. In addition, two Soldiers and one Airman died as a result of non-combat related incidents in Afghanistan during the quarter.\textsuperscript{71}

\textbf{ENEMY FORCES CASUALTIES}

Enemy forces casualty data is classified. A discussion of this data is available in the classified appendix to this report.
Taranas to Tweets: Information Operations in Afghanistan

Since the conflict began in 2001, a common assessment has been that the Taliban is “winning” the propaganda war. This quarter, the DoD reported that General Austin “Scott” Miller, Commander of USFOR-A and the Resolute Support mission, had placed renewed focus on information operations. However, Taliban information operations are multi-faceted and evolving. The effectiveness of U.S. efforts to counter them requires careful measurement of how—and whether—Taliban operations actually influence Afghan public opinion.

U.S. METHODS AND MESSAGES
According to USFOR-A, U.S. messaging seeks to counter Taliban information operations by communicating that the U.S. and coalition forces seek a negotiated settlement to the conflict, Afghans want peace, the Taliban do not represent the will of the Afghan people, and the coalition stands with its legitimate Afghan partners. U.S. information operations include unilateral messaging, as well as advisory support to Afghan forces and the MoD and MoI strategic communications offices. Details about U.S. forces’ information operations and methods to evaluate their effectiveness are available in the classified portion of this report.

TALIBAN METHODS AND MESSAGES
The method and message of Taliban operations have evolved over the past 18 years. USFOR-A told the DoD OIG that the Taliban’s public narrative “emphasizes the Taliban’s political legitimacy, its Islamic purity…and its inevitable victory in Afghanistan.” Taliban communications highlight battlefield victories, civilian casualties caused by foreign forces, and the illegitimacy of the Afghan government. While the group still uses traditional media, such as leaflets and radio broadcasts, it has now developed a system of information operations that includes the following media platforms:

- **Traditional**: Shabnameh (night letters), Taranas (holy chants), leaflets, radio broadcasts
- **Modern**: Facebook, Twitter, Instagram, Snapchat, and YouTube
- **Official**: Taliban leadership correspondence (such as announcing the fighting season), attack claims, allegations against the Afghan government/coalition forces of civilian casualties, political messages, and calls for supporters to join the group

EFFECTIVENESS OF TALIBAN MESSAGING
USFOR-A told the DoD OIG that “it is difficult to gauge receptiveness to Taliban messaging,” but it does attempt to assess effectiveness using several indicators, including those listed below:

- Quality and quantity of messages—type, content, and frequency
- Population knowledge of and willingness to repeat Taliban messages
- Population support for/agreement with messages
- Compliance (willingly) of population to messages
- Dissemination of propaganda (number and reach)
- Changes in nature, frequency, and targets of security incidents
- Willingness of population to engage with ANSF/coalition or Taliban
- Level and nature of such engagements
Assessments that the Taliban are winning the information war often rely on indicators of quality, quantity, and dissemination. By most accounts, including the assessment of USFOR-A, Taliban messaging is disciplined and outpaces most U.S. and Afghan efforts to counter it. For example, a recent Reuters report described a Taliban “newsroom” staffed with writers, editors, and spokesmen who rapidly produce and distribute articles, photos, and social media messages—many of them factually inaccurate—in five languages.

Online messaging that frequently attracts the attention of Western observers is often of limited value in a country with low internet use. Instead, Afghans reported in The Asia Foundation’s 2018 nationwide survey that they received the majority of their information from family, friends, and the radio. The use of broadcast and internet media as a source of information was lowest in rural areas, as shown in Figure 3.

USFOR-A told the DoD OIG that Taliban messaging is more effective in rural areas of Afghanistan’s south and east, where illiteracy is high and residents are more likely to rely on word-of-mouth and oral communication from neighbors and religious leaders. This part of the country is also Afghanistan’s “Pashtun belt,” where the Taliban can leverage shared cultural, linguistic, and tribal identities.

USFOR-A reported that it is difficult to know if Afghans truly accept Taliban messaging, or if their behavior or stated beliefs are coerced due to strong Taliban presence in their neighborhood. USFOR-A’s internal polling found that the overwhelming majority of Afghans do not believe Taliban messaging is trustworthy.

Survey data suggest that the Taliban is not achieving its ultimate goal of establishing political legitimacy among the Afghan public. USFOR-A provided the DoD OIG with results of several recent polls in which the majority of Afghans surveyed said they see the Afghan government as legitimate. USFOR-A also provided data
from an internal survey, which indicated that at least 75 percent of Afghans reported that their relationships with local government and security forces are at least “good” while only 6 percent said the same of relationships with the Taliban and two percent said they had good relationships with ISIS-K. While survey data in Afghanistan often reflect some level of social desirability bias (respondents saying what they think their interviewer wants to hear), the large reported differences in support for the Afghan government versus the Taliban and ISIS-K are notable.

Survey data shows that, ultimately, Afghan’s perceptions of the country’s situation are shaped largely by security. The Asia Foundation survey found that many Afghans experienced fear while voting, traveling, and encountering international forces. Data on incidents of violence and civilian casualties show that Afghanistan remains a dangerous place for its citizens. (See p. 17.) Thus, while Taliban and U.S. information operations battle to shape Afghan opinions, the ongoing conflict contributes significantly to pessimism.

**EFFECTIVENESS OF ISIS-K MESSAGING**
When compared to Taliban messaging, ISIS-K information operations are more limited in method and scope. USFOR-A told the DoD OIG that ISIS-K emphasizes its Islamic identity, adherence to Sharia law, and the Islamic caliphate. ISIS-K disseminates these messages through engagements with local religious and political leaders, pamphlets, and occasional radio broadcasts. ISIS-K also uses social media platforms to share propagandist videos and audio clips. The DoS told the DoS OIG that ISIS-K attempts to recruit Afghan university graduates with technology skills to enhance its online media presence.

USFOR-A told the DoD OIG that ISIS-K’s messaging is “uniquely suited to Afghanistan’s media environment and culture.” Like Taliban messaging, ISIS-K’s communications are most effective in rural areas, but are geographically limited to the northeastern provinces and districts where ISIS-K is active. USFOR-A said ISIS-K messaging is likely most effective at motivating fighters and intimidating the population. Public opinion surveys show that Afghan support for ISIS-K is extremely limited.

However, U.S. forces are challenged to communicate messages about the Taliban, ISIS-K, the Afghan government, and peace across multiple channels, including local word-of-mouth networks where they are at a cultural and linguistic disadvantage. As discussed in a series of evaluations by the DoD OIG over the past 13 years, U.S. forces have often failed to execute effective, coordinated, and targeted messages at the operational level.

**CAPACITY BUILDING**
Under the NATO-led Resolute Support mission, the United States works with 39 NATO member states and partner states to train, advise, and assist the Afghan security forces. This includes efforts to build the capacity of the ANA, ANP, the Afghan Air Force (AAF), and the Afghan Special Security Forces (ASSF) as these forces battle the Taliban and terrorist groups in Afghanistan and efforts at the ministerial level to build ANDSF administrative capacity and long-term sustainability at the ministerial level, U.S. advisory efforts under the Resolute Support mission are implemented by Combined Security Transition Command–Afghanistan (CSTC-A). Advising at the corps level and below is implemented by the Train, Advise, and Assist Commands (TAACs).
CSTC-A: Cautious Optimism for ANDSF Capability

In June, CSTC-A completed a mid-year review of its advisory efforts and the current capabilities of the ANDSF. The five-page review document, which CSTC-A provided to the DoD OIG, stated that “we should not accept the narrative that the ANDSF are in an inevitable decline.”

CSTC-A reported that over the past six months, the MoD, MoI, and the National Directorate of Security “have demonstrated a level of coordination, cooperation, and willingness to act like never before.” CSTC-A reported that while it is optimistic, the ANDSF still face many challenges, which are summarized in a “top 10” list. For each challenge, the review described what CSTC-A is doing to address that challenge. The challenges, assessments, and the CSTC-A activities that address these challenges are summarized in Table 2.

<table>
<thead>
<tr>
<th>Challenge</th>
<th>Assessment</th>
<th>CSTC-A Activities</th>
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<tbody>
<tr>
<td>Leadership</td>
<td>ANDSF does not have strong, effective leadership across their formations. Leadership changes over last 6 months are a positive trend.</td>
<td>Enforce Inherent Law retirements, encourage merit-based appointments, and focus top-level engagements on Afghan leaders with potential.</td>
</tr>
<tr>
<td>Corruption</td>
<td>Corruption remains pervasive and undermines trust across the ANDSF and Afghan society.</td>
<td>Focus advising on improving the Afghan government’s prosecution capabilities, open leadership positions for merit-based selection.</td>
</tr>
<tr>
<td>Logistics</td>
<td>Though well-equipped, the ANDSF lacks effective asset utilization and distribution management.</td>
<td>Advise and improve ANDSF distribution with C-130s, use movement control teams, coordinate convoy protection, and increase stock levels at the forward supply depots.</td>
</tr>
<tr>
<td>Accountability</td>
<td>Poor accountability of personnel, weapons, and equipment perpetuates an ANDSF that is less than the sum of its parts.</td>
<td>End pay to “ghost soldiers” and withhold materiel to enforce accountability of resources.</td>
</tr>
<tr>
<td>Attrition</td>
<td>ANDSF attrition at its current rate is not sustainable.</td>
<td>Leverage projects that improve ANDSF quality of life, enable better leaders, improve training, ensure pay, and enhance distribution.</td>
</tr>
<tr>
<td>Training</td>
<td>ANDSF lacks standardized training at the national and regional level and rushes soldiers to duty stations.</td>
<td>Increase advising focused on quality of life and instruction at the Kabul Military Training Center.</td>
</tr>
<tr>
<td>Checkpoints</td>
<td>Over half of ANDSF casualties result from checkpoint attacks. The Taliban use these attacks for resupply.</td>
<td>Support the MoD efforts to consolidate checkpoints.</td>
</tr>
<tr>
<td>Budget</td>
<td>Insufficient processes to plan and execute budget result in unused funds.</td>
<td>Move more financial functions on-budget to improve Afghan government capability and increase long-term sustainability.</td>
</tr>
<tr>
<td>Pay</td>
<td>Poor leadership, corruption, and lack of infrastructure leads to pay shortfalls.</td>
<td>Encourage the Afghan government to create mobile teams that can assist with enrollment in the Afghan Personnel and Pay System.</td>
</tr>
<tr>
<td>Facilities</td>
<td>ANDSF facilities, at a cost of $10 billion, are routinely in disrepair, impacting morale, health, and safety of the ANDSF.</td>
<td>Support improvement of ANDSF facilities by forward positioning ANDSF engineers and improving contract oversight.</td>
</tr>
</tbody>
</table>

Source: CSTC-A

Table 2. ANDSF Top 10 Challenges and CSTC-A Strategy
CSTC-A’s assessment of ANDSF performance does not differ significantly from previous assessments published in the DoD’s semiannual reports to Congress and other official publications. The Resolute Support advisors said that they established the top 10 challenges list in order to focus their advisory efforts on “decisive points of need.” In December 2018, CSTC-A reorganized its advisors under the Ministerial Advisory Groups for the MoD and MoI to better synchronize and evaluate its operations.

According to the review, CSTC-A and the ANDSF took positive steps during the quarter that addressed some of the top 10 challenges, including checkpoint reduction, implementation of the Afghan Personnel and Pay System (APPS), and changes to improve distribution systems. The Lead IG notes that the outcomes of these changes on security remain to be seen.

**Status of the ANDSF Assessment Tool**

Resolute Support seeks to create an ANDSF that is “effective, lethal, and sustainable,” but it has historically been inconsistent in how measures progress in developing MoD and MoI capacity. In late 2018, CSTC-A told the DoD OIG that it was replacing one of its legacy tools, called the “workstrand tracker,” with a more “manageable” alternative. This quarter, CSTC-A told the DoD OIG that it is still waiting to create a new tool, pending a “manpower intensive effort” to review the existing list of tasks that are tracked. CSTC-A plans to develop a new tool that is aligned with General Miller’s focus areas and CSTC-A priorities.

The DoD’s semiannual report to Congress noted that while the new assessment tool is in development, the Afghanistan Compact remains in place. The Afghanistan Compact is a set of reform measures that the Afghan government has committed to fulfill. The DoD said that U.S. diplomats can use the Compact to facilitate meetings with ANDSF leaders, and that it is also a useful tool for ANDSF leaders to maintain pressure on their ministries to accomplish Compact tasks.

It is unclear if the new assessment tool will fully replace or supplement the Compact’s associated lists of tasks, which formed a basis for some previous assessment tools, including the workstrand tracker. The Compact tasks are challenging for many reasons. The number of tasks is growing, reaching 1,300 tasks by the end of 2018. Many of the measures were discrete actions rather than sustained measures leading to more concrete outcomes that would demonstrate improved ANDSF performance. In addition, Resolute Support advisors frequently change and add to the metrics, which limits the analytical value of the data that they produced.

**2nd SFAB Focuses on ANA Corps, Logistics**

During the quarter, the 2nd SFAB completed the process of deploying to Afghanistan and beginning its advising mission. SFABs are specialized units with core missions to advise foreign security forces. As discussed in the Lead IG quarterly report for the second quarter of FY 2019, the 2nd SFAB is smaller than its predecessor, the 1st SFAB. USFOR-A told the DoD OIG that the brigade’s 820 soldiers focused their advising efforts on the ANDSF corps, rather than ANDSF brigades, and deployed more advisors who specialize in logistics.

During the quarter, the commander of the 1st SFAB, which departed Afghanistan in November 2018, provided a general assessment of the SFAB’s experience in a press conference. Brigadier General Scott Jackson told reporters that the 1st SFAB was supported
and resourced sufficiently throughout its mission. Brigadier General Jackson said his brigade found that “our small advising teams are very powerful and have far more advising capacity than we thought.” He said that his advisors were most effective when they “maintained a persistent presence” with their Afghan partners, adding that the advisor presence was “a huge confidence-builder” for the Afghans.

USFOR-A told the DoD OIG that the 2nd SFAB advisors regularly share information with each other, despite the fact that they are stationed throughout the country. The advisors conduct weekly videoconferences to share best practices and assessments of ANDSF capabilities. Advisors’ reports are inputted into Resolute Support’s advisory database and used to share information among advisors across their area of operations. USFOR-A said that the 2nd SFAB commander’s dual-hatted role as the brigade commander and the commander of Train, Advise, and Assist Command-East “has facilitated an understanding of advising operations” across the country.

The Department of the Army told the DoD OIG the 3rd SFAB is on track to begin its mission in Afghanistan in fall 2019. As of the end of the quarter, the brigade is manned at 99 percent and has 87 percent of its required equipment. The 3rd SFAB will complete its collective training at the Joint Readiness Training Center in August and September of 2019.

New Personnel Information System Seeks to Improve Financial Accountability

This quarter, the DoD reported that the Afghan Personnel and Pay System (APPS) is fully operational across the MoD and MoI. APPS is designed to provide more accurate and timely personnel records than its predecessor, the Afghan Human Resources Information Management System. In particular, APPS contains records of only those ANDSF personnel who have completed biometric verification, a feature intended to stop “ghost soldiers”—personnel who do not exist or do not serve—from receiving a paycheck. The DoD OIG is currently conducting an audit of APPS to determine if the system accurately pays and tracks Afghan forces.
CSTC-A reported that as of the end of May, there were 180,869 ANA personnel (including AAF personnel), 9,544 fewer than last quarter.\(^1\) The ANP had 91,596 personnel, 24,788 fewer than last quarter.\(^2\) The total ANDSF force strength was 272,465 personnel, of a total authorized force strength of 352,000.\(^3\) Last quarter, CSTC-A reported a total ANDSF force strength of 190,423 personnel as of January 2019.\(^4\)

This ANDSF force strength numbers reported this quarter appear to be lower than force strength numbers reported in previous quarters. This difference is due, in part, to the fact that this quarter’s numbers were generated by APPS, while force strength numbers reported in previous Lead IG quarterly reports were compiled by ANDSF components. The DoD said that it will take several more months to complete enrollment in APPS, and that “the true overall size of the ANDSF is likely to fall between the Afghan-reported numbers and the numbers accounted for in APPS.”\(^5\)

### Inherent Law Retirements Have Limited Short-Term Impacts

Using authority in the Afghan Inherent Law, the ANDSF recently retired more than 3,000 colonels and general officers and is seeking to replace them with younger officers through merit-based promotion.\(^6\) The Inherent Law is roughly equivalent to General Military Law personnel statutes under Title 10 of the U.S. Code.\(^7\) Through the retirements, the ANDSF seeks to bring in a new generation of leaders, improve accountability, and boost morale in its forces.

Now that the Inherent Law retirements are complete, DoD OIG asked CSTC-A what the initial impact of the retirements has been. CSTC-A’s MoD advisors said that they have observed some limited short-term impacts, especially at the higher grade levels.\(^8\) MoD advisors replied that they have not yet assessed how the retirements affected operations at the ministry.\(^9\) Some CSTC-A advisors reported that Inherent Law retirements have created short-term leadership vacancies that limited the capacity of the Afghan teams that they advise.\(^10\)

It will likely take time for any significant impact of the Inherent Law to emerge, as replacement officers are still being identified and newly promoted officers will require time to grow in their new roles. CSTC-A’s advisors at the MoD expect that the long-term impact of the retirements on the ministry’s operations will be positive.\(^11\) The DoD expressed similar optimism in its semiannual report to Congress, saying that the younger generation of Afghan colonels and generals had formative military experience with U.S. forces and training institutions rather than the former Soviet Union.\(^12\)

### ANA Training Deficiencies Persist

Enrollment and graduation rates at the ANA Basic Warrior Training increased during the quarter. Basic Warrior Training is the initial 12-week course that all ANA recruits must complete before going into the field. The two Basic Warrior Training courses that finished during the quarter had a combined enrollment of 2,747 soldiers (98 percent of total course capacity) and a final combined graduation rate of 93 percent.\(^13\) By comparison, the four courses that completed in the first quarter of FY 2019 had an enrollment capacity of 53 percent and a graduation rate of 86 percent.\(^14\) The three courses that completed in the second quarter of FY 2019 had an enrollment capacity of 70 percent and a graduation rate of 99 percent.\(^15\)
However, few graduates of basic training go on to complete advanced training for a specialized military role. According to an MoD directive, all ANA graduates of basic warrior training should proceed immediately to advanced training for a specialized military role at one of the ANA’s 12 branch schools. The MoD Chief of General Staff issued contradictory guidance in November 2017 that all basic training graduates be immediately assigned to their units, which then decide whether the soldiers should attend advanced training. These training deficiencies “result in under-trained soldiers who are not trained in necessary military occupational specialty skills essential to combat units,” CSTC-A told the DoD OIG. “This in turn compounds units’ inability to sustain continuous operations and achieve mission success.”

As shown in Table 3, enrollment rates at the ANA branch schools remained inconsistent during the quarter. Of note, enrollment rates are high for some combat roles but very low in schools that train soldiers in roles that support CSTC-A’s top 10 priorities, such as logistics, finance, and human resources.

**ANA Establishes a New Corps**

In April, the ANA reassigned its 20th Division, previously under the ANA 209th Corps, to become a new corps, called the 217th Corps. The corps brings the total number of ANA corps to seven (plus one division in Kabul). The 217th Corps will be responsible for Kunduz, Takhar, Baghlan, and Badakshan provinces and will be headquartered in Kunduz.

Table 3.

<table>
<thead>
<tr>
<th>Training Enrollment Rates of ANA Branch Schools, January to June 2019</th>
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<tbody>
<tr>
<td>ANA Branch School</td>
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<tr>
<td>-------------------</td>
</tr>
<tr>
<td><strong>Combat Arms Schools</strong></td>
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<tr>
<td>Infantry</td>
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<td>Army</td>
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<td>Artillery</td>
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<td><strong>Combat Support Schools</strong></td>
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<td>Engineer</td>
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<td>Signals</td>
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<td>Military Police</td>
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<tr>
<td>Logistics</td>
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<tr>
<td><strong>Combat Service Support Schools</strong></td>
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<tr>
<td>Finance</td>
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<tr>
<td>Human Resources</td>
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<tr>
<td><strong>General Services Branch Schools</strong></td>
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<tr>
<td>Religious and Cultural Affairs</td>
</tr>
<tr>
<td>Public Affairs</td>
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<tr>
<td>Legal</td>
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</table>

Source: USFOR-A
Division to become the 217th Corps is complete, but the transition of the 8th Afghan National Civil Order Force brigade to the 217th Corps is ongoing. TAAC-North will continue to support both the 209th Corps and the 217th Corps. Resolute Support and the 2nd SFAB have realigned their advising teams to support the new 217th Corps.

USFOR-A said there are several reasons why the Afghan government may have decided to form the new 217th Corps. First, the four northern provinces covered by the 217th Corps have witnessed increased combat activity in recent quarters. A second reason is political. Residents of these provinces make up a disproportionately high number of ANA personnel, which has resulted in pressure to have more troops based in the provinces.

**USFOR-A “Surge” Addresses Ground Vehicle Maintenance Backlog**

Under the National Maintenance Strategy-Ground Vehicle Support contract, a DoD contractor provides maintenance services on ANDSF ground vehicles and training to ANDSF ground vehicle maintenance technicians. Over the 5 years of the contract (1 base year plus 4 option years), the contractor is expected to develop the capacity of the ANA and ANP so that they assume an increasing share of maintenance tasks. Specifically, the ANA should be able to perform 100 percent of maintenance tasks and the ANP should be able to perform 95 percent of such tasks by the end of the contract period. The target share of Afghan-performed maintenance in the current year (option year 1) of the contract is 55 percent for the ANA and 10 percent for the ANP. The DoD projects that the total cost for the 5 years of the contract will be $1.06 billion. The DoD OIG is currently conducting an audit to determine whether the DoD effectively developed the requirements for the contract.
Table 4.
ANA and ANP Ground Vehicle Maintenance Workshare Split, April to June 2019

<table>
<thead>
<tr>
<th></th>
<th>Afghan National Army</th>
<th>Afghan National Police</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Maintenance Facility</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Afghan</td>
<td>628</td>
<td>45%</td>
</tr>
<tr>
<td>Contractor</td>
<td>749</td>
<td>55%</td>
</tr>
<tr>
<td><strong>Off-Site</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractor Contact Team</td>
<td>1,237</td>
<td></td>
</tr>
</tbody>
</table>

Source: CSTC-A

According to data provided by CSTC-A, the ANA did not meet, while the ANP did meet, workshare targets for this quarter, as shown in Table 4. However, the contract addresses only a portion of ANDSF ground vehicle maintenance tasks. The contract covers tasks at maintenance facilities and does not include the additional maintenance tasks performed off-site by contractor “contact teams.” For example, a contact team may be responsible for the repair of a disabled vehicle that cannot be transported to the maintenance facility. The number of contractor contact team work orders performed on ANA vehicles is often double the number of contractor tasks performed at the maintenance centers.

Even with the maintenance contract in place, there is a backlog of ground vehicle maintenance orders. CSTC-A told the DoD OIG that the two factors that contribute the most to the backlog are a lack of parts and a lack of ANA personnel to install the parts. During the quarter, CSTC-A reported that it instituted some changes to address the maintenance backlog. CSTC-A said it began to ship parts directly from Kabul to maintenance sites in order to address the shortage of parts. CSTC-A also sent additional “surge” contact teams to assist ANA personnel in installing these parts. One contact team worked with MoD officials to inspect 8,695 vehicles, a third of which, they discovered, were not previously on record with the National Maintenance Strategy team. CSTC-A reported that the team repaired 828 vehicles and identified 7,621 to be evacuated for higher-level maintenance. Recovery teams recovered 1,836 stranded and inoperable vehicles during the quarter.
Dissolution of Police Zones Complicates Advisory Efforts

During the quarter, the DoD OIG asked CSTC-A about a recent reorganization of the ANP command structure. Under the new command structure, ANP units are now under the command of the 34 provincial chiefs of police. The reorganization eliminated the eight regional police zones and zone commander positions. The provincial chiefs of police are aligned under the MoI deputy minister of security. CSTC-A said that President Ghani made the decision to dissolve the police zones in August 2018, and the dissolution occurred in September 2018. CSTC-A told the DoD OIG that the reorganization has reduced the “power distance” between the MoI and provincial police chiefs, which can improve accountability. However, the deputy minister of security now has to interface directly with 34 provincial police chiefs, rather than 8 zone commanders, to make and implement decisions about crucial material and policy requirements. CSTC-A stated that the dissolution of the police zones now forces the provincial chiefs of police to coordinate directly with each other on security, and that some have limited capacity to do so.

The dissolution of the police zones has also affected Resolute Support advisory efforts. CSTC-A told the DoD OIG that elimination of the zones has limited its ability to advise the ANP on institutional development, reform, and professionalization. CSTC-A said that its ability to track the effectiveness of the police from the policy level down to the tactical level has been “constrained” by the new command structure.

Future of the Afghan Local Police

This quarter, the DoD OIG asked USFOR-A about plans for the future of the Afghan Local Police (ALP), the network of locally recruited security forces that provide security in Afghan villages and rural areas. NATO Special Operations Component Command–Afghanistan (NSOCC-A), which advises the ALP, originally provided the DoD OIG details of an initial plan to dissolve the ALP. NSOCC-A later revised its response to state that it “will report on changes to the ALP force structure if and when the Minister of Interior orders them to occur.” NSOCC-A also stated in its revised response that ALP personnel “may be reassigned to other organizations or reorganized inside the ASSF.”

Dissolution of the ALP has been expected for several years, especially as the ANDSF has begun to establish the ANA Territorial Force (ANA-TF). The ANA-TF—with units under the command of ANA corps rather than local leaders—is designed to be more accountable than the locally controlled ALP units, which were often criticized for predatory behavior. The ANA-TF will be a smaller force than the ALP, with 12,705 ANA-TF soldiers expected by 2020 compared to the current ALP force strength of approximately 30,000.

Misuse of Afghan Special Forces Declines

The DoD stated in its semiannual report to Congress that the number of reported incidents of ASSF misuse had decreased by nearly 50 percent in recent months. Misuse of the ASSF, particularly the deployment of ASSF to staff checkpoints rather than conduct offensive operations, had risen to “unsustainable levels,” the DoD said. The decrease in incidents of ASSF misuse coincides with the ANDSF’s recent efforts to reduce the number of checkpoints across the country.
Seeking to enforce proper use of ASSF and other ANDSF resources and personnel, USFOR-A has typically issued penalty letters, by which the United States withholds funding until an identified problem is addressed. NSOCC-A told the DoD OIG that it did not issue any penalty letters for the ASSF during the quarter.\textsuperscript{164} CSTC-A stated that in some cases, it refrained from issuing penalty letters in order to build relationships with ANDSF leaders who could promote compliance.\textsuperscript{165}

Further discussion of the ASSF is available in the classified appendix to this report.

**U.S. Delivers 14 Aircraft to the Afghan Air Force**

The Afghan Air Force (AAF) fleet has continued to grow, in accordance with the AAF Modernization Plan.\textsuperscript{166} This quarter, the DoD delivered 14 aircraft to the AAF.\textsuperscript{167} According to Train, Advise, and Assist Command-Air (TAAC-Air), of the 179 aircraft in the current AAF inventory, 149 were “usable,” which means they were either mission capable or undergoing maintenance.\textsuperscript{168} (See Figure 5.) The 15 AAF aircraft that were not usable were undergoing depot/overhaul maintenance or were damaged beyond repair in accidents. TAAC-Air reported that two MD-530 helicopters had hard landings during the quarter and were awaiting evaluation by their manufacturer to determine if they can be repaired.\textsuperscript{169}

As part of the modernization plan, the AAF is phasing out the Russian-made Mi-17 helicopters and replacing them with UH-60 Black Hawk helicopters that are made in the United States. This quarter, USFOR-A reported that there were 47 Mi-17 helicopters in the AAF fleet, of which 26 are mission capable. Of the remaining Mi-17 helicopters in the fleet,

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**Figure 5.**

**AAF Usable Fleet, March 2018-June 2019**

![AAF Usable Fleet Chart](source: USFOR-A)
In May, the AAF received the first two of four Mi-35 attack helicopters, purchased by India from Belarus. TAAC-Air told the DoD OIG that the United States does not provide any funding, training, or maintenance support for the Russian-made Mi-35 helicopters in the AAF fleet. The United States provides sustainment support to remaining Mi-17 helicopters, which are being phased out of the fleet. The DoD noted that these Mi-35s are not part of the AAF’s authorized fleet, and the four Mi-35s already in the fleet, also donated by India, have been grounded because they have not completed a regular inspection. It is not clear how the Afghan government will pay for the existing Mi-35s’ required repairs or the operation and maintenance costs of the recently donated Mi-35s.

Pilot Training “On Track,” Begins at New Locations

This quarter, the DoD relocated pilot training for the UH-60 helicopter, previously conducted in the United States, to locations in Slovakia and the United Arab Emirates. The DoD decided to shift the location of the pilot training to third countries to reduce the number of pilots who went absent without leave (AWOL) while training in the United States. TAAC-Air reported that the relocated UH-60 pilot training program is “on track,” with 53 of 133 pilots trained, although the new training program has not yet been fully assessed. The AC-208 pilot training program, also previously conducted in the United States, has relocated to Afghanistan using a contracted pilot training program. Pilot training for the A-29 light attack aircraft continues in the United States but will transition to Afghanistan by the end of FY 2020. TAAC-Air reported that AC-208 and A-29 pilot production also remains on track.

The DoD reported this quarter that the AAF “continues to show steady improvement in pilot skill, ground crew proficiency, and air-to-ground integration.” In particular, A-29 air crews have shown improved ability to estimate collateral damage and avoid civilian casualties, while AC-208 pilots can now airdrop supplies to isolated ANDSF units. The DoD
noted that lack of effective leadership remains a “significant challenge” for advisory efforts and overall AAF performance, but the DoD expects this to improve following the retirements of ineffective leaders under the Inherent Law.\textsuperscript{179}

**Afghan Aviation Maintenance Shares Decline**

The AAF and its special forces counterpart, the Special Mission Wing (SMW), rely on contracted logistic support to provide most maintenance on their growing fleet. Afghan aircraft maintenance personnel perform a greater share of maintenance on the aircraft that have been in the fleet for the longest period of time, particularly the Russian-made Mi-17, which is being phased out of the fleet.\textsuperscript{180} Resolute Support aviation advisers are seeking to increase Afghan maintenance capacity so that Afghans can perform as much as 80 percent of aviation maintenance tasks, with contractors continuing to perform the most complex tasks.\textsuperscript{181} As shown in Table 5, the overall share of maintenance tasks performed by Afghan maintenance specialists on most platforms and declined over the past year.\textsuperscript{182} However, some variation in the percentage of maintenance tasks performed by Afghans can be attributed to the changing composition and complexity of AAF maintenance requirements from month to month.\textsuperscript{183}

The DoD recently approved a contract to train Afghan aviation maintenance technicians on basic maintenance tasks at commercial aviation schools in Slovakia and the United Arab Emirates. Graduates of these courses will return to Afghanistan for follow-on training. The DoD told the DoD OIG that eventually, nearly all maintenance training will be performed in Afghanistan.\textsuperscript{184} The DoD reported that it takes between 5 and 7 years to train a fully qualified aircraft mechanic.\textsuperscript{185}

The DoD told the DoD OIG that, once the programs in Slovakia and the United Arab Emirates begin operations in summer 2019, they will have the capacity to train up to 600 maintenance personnel per year. The DoD said that almost 400 Afghan maintenance personnel are currently trained to some level of capability. Of the 1,538 personnel assigned to aviation maintenance positions in the APPS approximately 1,100 are uncertified mechanics who require training and certification, or have been entered into APPS for accountability and will be moved according to the job they actually do in the future.\textsuperscript{186}

Table 5.

**Percent of AAF Maintenance Performed by Afghans**

<table>
<thead>
<tr>
<th>Airframe</th>
<th>April 2018</th>
<th>September 2018</th>
<th>December 2018</th>
<th>March 2019</th>
<th>June 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rotary Wing</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mi-17</td>
<td>80%</td>
<td>90%</td>
<td>80%</td>
<td>85%</td>
<td>85%</td>
</tr>
<tr>
<td>MD-530</td>
<td>35%</td>
<td>30%</td>
<td>20%</td>
<td>20%</td>
<td>20%</td>
</tr>
<tr>
<td>UH-60</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Fixed Wing</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C-130</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>C-208</td>
<td>60%</td>
<td>50%</td>
<td>40%</td>
<td>40%</td>
<td>20%</td>
</tr>
<tr>
<td>A-29</td>
<td>40%</td>
<td>35%</td>
<td>30%</td>
<td>30%</td>
<td>20%</td>
</tr>
</tbody>
</table>

Source: USFOR-A
THE ANDSF’S DISTRIBUTION PROBLEM

Each quarter, the United States delivers millions of dollars worth of military equipment and supplies to Afghanistan. The ANDSF struggles to distribute these supplies to forward supply depots and individual units in the field. As a result, pallets of materiel and vehicles sit unused in Kabul distribution centers while ANDSF personnel battle the Taliban without sufficient supplies. CSTC-A’s logistics advisors told the DoD OIG that there are several challenges to the ANDSF’s military distribution system, as described at right.

This year, CSTC-A reported that it took steps to improve the ANDSF distribution system. First, CSTC-A established another waypoint in Kandahar to receive and transfer supplies to the ANDSF. This waypoint is designed to facilitate faster delivery of supplies to ANDSF units in the south, eliminating the dangerous and time-intensive transfer by road from the original waypoints in Kabul. Second, the 2nd SFAB assigned 20 senior logistics advisors to work with ANA Logistics Command. One of the 2nd SFAB logistics advisor companies is working at the ANA supply depot in Kandahar to establish tracking mechanisms that identify delays in supplies arriving from the Pakistan border. Third, CSTC-A advisors continued to expand the online CoreIMS property accountability system and train Afghan logistics specialists to use the system.

While CSTC-A reports improvement in the Afghan distribution capabilities, many of the ANDSF’s logistics challenges are systemic, as distribution is undermined by inconsistent maintenance, weak or nonexistent internet connectivity, and insecure transportation routes.

“The ANDSF does not have a supply problem; rather, they have a distribution problem”

—DoD semiannual report
The new Kandahar waypoint will facilitate transfer of supplies bound for ANDSF units in the Afghanistan’s southern and western provinces.

Kabul Waypoints
At two waypoints in Kabul, CSTC-A controls the rate of supplies arriving from the United States so that the ANDSF can absorb these. During the quarter, the United States transferred 1,432 pallets of supplies and 319 vehicles to the ANDSF through the Kabul waypoints.

Transportation Challenges
The ANDSF is often unable to distribute supplies due to **enemy activity on the roads**. CSTC-A said that it is often unable to get supplies from Kabul to Highway 1 due to insecurity. Once on Highway 1, ANDSF convoys face intense enemy opposition in Wardak, Ghazni, and Helmand provinces. In addition, **maintenance backlogs** for transport vehicles often delay distribution of supplies.

Supply Management Challenges
CSTC-A told the DoD OIG that CoreIMS—the ANDSF’s online system to request, track, and manage supplies—has been implemented at 98 sites across Afghanistan. However, CoreIMS use is inconsistent due to **technological challenges**, particularly lack of internet connectivity and electricity at some ANDSF sites. In addition, **human capital deficiencies** limit use of CoreIMS, including high illiteracy rates, lack of basic computer skills, lack of confidence and enforcement by senior ANDSF personnel, and low retention of trained personnel.

As a result, ANDSF corps struggle to keep track of the U.S.-funded supplies that they have and cannot project the supplies that they will need in the future. CSTC-A reported that ANA units fail to submit consumption reports, which prevents them from understanding their historical requirements. When ANDSF personnel submit requests for supplies through the CoreIMS system, requests often languish at various levels due to connectivity issues.

Sources: See Endnotes, p. 89
DIPLOMACY AND POLITICAL DEVELOPMENTS

Peace Talks with Taliban Continue

From May 1 to May 9, the Special Representative for Afghanistan Reconciliation (SRAR), Ambassador Zalmay Khalilzad, conducted the sixth round of direct talks with the Taliban in Doha, Qatar. At the conclusion of this round of talks, Ambassador Khalilzad stated on social media that the United States and the Taliban were making “slow but steady progress on details related to a framework for peace” but did not announce any other outcomes of the talks.187

The draft framework for peace, which the DoS announced in January 2019, focuses the discussions on four elements:

- A Taliban commitment to ensure that terrorists never again threaten the United States, its allies, or any other country, from Afghan soil;
- The disposition of international troops in Afghanistan;
- Intra-Afghan dialogue and negotiations that lead to a political settlement; and
- Reductions in violence that lead to a comprehensive ceasefire.188

On June 30, Ambassador Khalilzad’s team and representatives of the Taliban opened the seventh round of direct talks in Doha. The Office of the SRAR told the DoS OIG that this round of talks continued discussion on the principal elements of the peace negotiations.189

In June, Secretary of State Michael Pompeo stated in a press conference that the Trump Administration’s goal is to produce a framework agreement in support of a political settlement by September 1, 2019.190 This was the first time a U.S. official had publicly set a target date for outcomes of the peace talks.191 The target date is just a few weeks before the Afghan presidential elections, which are scheduled for September 28.
After four days of deliberation, the Jirga released a resolution that affirmed support for talks between the Afghan government and the Taliban, called upon the United Nations to remove the Taliban’s terrorist designation, and stated support for the Afghan constitution.

The DoS told the DoS OIG that U.S. Ambassador to Afghanistan John Bass, Ambassador Khalilzad, and General Miller have remained in close and continued contact with President Ghani and key members of the Afghan government regarding the direct talks between the United States and the Taliban. The DoS stated that the United States has conducted direct and parallel talks with the Afghan government regarding the disposition of foreign forces and U.S. counterterrorism interests.

USFOR-A told the DoD OIG that it is supporting reconciliation initiatives by facilitating key leader engagements among civilian and military leaders at the subnational level. USFOR-A said that it has not used any U.S. funds to transport or provide lodging for Taliban fighters. USFOR-A said that, “the lack of a national peace and reconciliation policy continues to hinder local reconciliation efforts” but noted that there have been some peace shuras between provincial and district governors and tribal elders.

Following an April 25 meeting in Moscow of their envoys to Afghanistan, the United States, Russia, and China released a tripartite statement in support of “an inclusive Afghan-led, Afghan-owned peace process.” The statement called on the Taliban to “prevent terrorist recruiting, training, and fundraising, and expel any known terrorists” and took note of the Taliban’s commitment to fight transnational terrorist groups like ISIS-K and al-Qaeda. The statement further called on all parties to reduce violence and for an “orderly and responsible withdrawal of foreign troops from Afghanistan” as part of the peace process.

Grand Consultative Loya Jirga Calls for Ceasefire

At the end of April, President Ghani opened a four-day Loya Jirga—a large assembly of politicians, tribal elders, and other prominent representatives of the Afghan population—to discuss a common approach to peace talks with the Taliban. Since 2004, a position taken by a Loya Jirga has no binding legal authority on the Afghan government, unless it complies with Afghanistan’s constitution. After opening the ceremony on April 29, President Ghani delegated the chairmanship of the Jirga to Abdul Rasool Sayyaf, a former warlord with ties to Osama Bin Laden.

The April Loya Jirga had more than 3,200 delegates amid extremely tight security in Kabul. No Taliban representatives attended. Chief Executive Abdullah Abdullah also declined to attend, stating that he had not been consulted regarding the assembly. Other politicians and prominent Afghans, including former President Hamid Karzai, boycotted the Jirga, stating that Ghani was using the Jirga to boost his chances for reelection. Media sources reported that Western diplomats in Kabul viewed the Loya Jirga as an attempt by President Ghani to prove that he and the Afghan government should have a role in the peace process. In the run up to the Loya Jirga, media sources quoted the Taliban as stating that decisions made at the Loya Jirga were unacceptable to “real and devout sons of this homeland.”

After four days of deliberation, the Jirga released a resolution that affirmed support for talks between the Afghan government and the Taliban, called upon the United Nations to remove the Taliban’s terrorist designation, and stated support for the Afghan constitution. The Jirga expressed support for women’s rights and stated that the country should not regress from the gains made by women since the U.S. invasion in 2001.
Additionally, the Jirga called for a ceasefire during the month of Ramadan, beginning on May 6. President Ghani stated that he would honor a ceasefire but that it could not be “one-sided.” The Taliban rejected the call for a ceasefire, stating that waging jihad during the month of Ramadan had “even more holy rewards.” The Loya Jirga declared that the Kabul government should have a central role in the peace process and that the Taliban should be allowed to have an office in Afghanistan. Following the closing of the Loya Jirga, Taliban representatives described it in the media as “symbolic” and a “failure.”

Additional information about the Loya Jirga is available in the classified appendix to this report.

**Moscow Hosts Third Round of Peace Talks**

For three days at the end of May, senior Afghan political leaders, led by former Afghan President Hamid Karzai, met with Taliban representatives in Moscow for a third round of peace talks. The first two rounds took place in November 2018 and February 2019. The Taliban delegation to the Moscow meetings in May included Sher Mohammed Stanikzai and Abdul Ghani Baradar, who also lead the Taliban delegation to the talks in Doha. Baradar spoke publicly at the Moscow talks for the first time, stating the Taliban's commitment to peace. In a joint statement at the conclusion of the talks, participants reported that they had a “productive and constructive” dialogue but it is not clear if the talks resulted in any concrete agreements or progress.

As in previous rounds of the “Moscow Process,” the Afghan government did not formally participate in the May talks, although Afghan political opposition leaders and former Afghan officials did. The DIA told the DoD OIG that President Ghani's political opponents were using the talks to isolate and delegitimize his government. The DoS reported that the United States neither endorsed nor opposed the talks but would support any steps toward peace.

On May 18, Germany offered to organize a further round of discussions, to include members of the Taliban, the Afghan government, and other Afghan political leaders. Secretary Pompeo welcomed the German initiative, which took place in Doha on July 7 and 8.

**New Afghan Parliament Convenes**

At the end of April, President Ghani inaugurated the Afghan Parliament that was voted into office in the October 2018 elections. The previous Parliament’s constitutional term had ended on June 22, 2015, but a new Parliament was not seated because elections were repeatedly postponed and because of a slow process to finalize the results of the October election. In June, a physical altercation broke out between supporters of Rahman Rahmani, elected as the speaker of the lower house, and opponents who alleged fraud in the leadership election process. Mr. Rahmani was elected speaker on June 29 after several rounds of voting.

The inauguration of the new parliament occurred before the Independent Election Commission (IEC) had announced the final results of the election. The IEC announced the final results of the parliamentary elections on May 15, following allegations of mismanagement and fraud. In May, the IEC announced that the Ghazni parliamentary elections, which had been rescheduled for September 2019 after disputes and insecurity prevented the vote in October 2018, would be postponed again, with no new date set. Further information about the new Afghan parliament is available in the classified appendix to this report.
Preparations for the September 2019 Presidential Elections Ongoing

During the quarter, the IEC continued to prepare for the Afghan presidential elections, currently scheduled for September 28, 2019. The IEC worked to improve the biometric voter verification system and improve the results tabulation and transmission process. In June, the IEC conducted a month-long round of “top-up” voter registration in preparation for the presidential elections. According the IEC, the top-up added more than 317,000 registered voters, corrected 3,600 names, and changed the listed polling station for 16,700 voters. Ghazni province remained a challenge. In mid-June, 70 percent of voter registration centers in the province remained closed due to security concerns. The IEC reported that elections materials were delivered to only 2 of the province’s 19 districts.

The DoS said that the United States supports the presidential election occurring as scheduled. The DoS told the DoS OIG that the DoS is working with USAID to provide support for the Afghan elections authorities. The DoS and USAID provide funding to initiatives facilitating the elections process in Afghanistan, including the UN Electoral Support Project.

President Ghani Visits Pakistan; Indications of Greater Cooperation

Afghan President Ghani conducted a 2-day official visit to Pakistan June 27 and 28. According to media reports, President Ghani was in Pakistan to seek its support in persuading the Taliban to come to the negotiating table with the Afghan government. President Ghani’s visit and conciliatory tone marked a significant change from his previous statements that were critical of Pakistan. In February 2018, President Ghani had called Pakistan “the center of Taliban terrorism.”

During President Ghani’s visit to Pakistan in June, the government of Pakistan announced it would extend the validity of Proof of Registration cards for Afghan refugees in Pakistan through June 30, 2020, and it would extend the validity of Afghan Citizen Cards through October 31, 2019. Afghan refugees’ Proof of Registration cards had been set to expire on June 30, 2019.

Following President Ghani’s visit, the Afghan and Pakistani governments agreed to increase the operating hours of the Torkham border crossing from 12 hours per day to 24 hours per day, seven days a week. The expanded operating hours, which were intended to increase cross-border trade between the two countries, were scheduled to begin on July 6.

On June 10, Afghan and Pakistani officials met in Islamabad and conducted a review of the Afghanistan Pakistan Action Plan for Peace and Solidarity, a set of seven agreements between the two countries, including support for Afghan reconciliation and respect for each other’s territory. The meeting was the first action plan review since November 2018. The DoS told the DoS OIG that attendees discussed ways to address areas of mutual concern.
Anti-Corruption Court Sentences Two Afghan Parliamentarians in Absentia

In May, the Anti-Corruption Justice Center (ACJC), the U.S.-supported court that adjudicates corruption cases involving high-ranking officials and/or large sums of money, sentenced two current parliamentarians in absentia. The first defendant was Ahmad Yusuf Nooristani, former Governor of Herat and former Chairman of the Afghan Independent Election Commission. The ACJC found Nooristani guilty of misusing his authority while he was the Governor of Herat and sentenced Nooristani to 13 months of imprisonment and a $120,000 fine.234

In May, the ACJC sentenced Major General Ahmad Yaftali (and nine other people) for mismanagement resulting in the theft of approximately $150 million in supplies from the Dawood Military Hospital. General Yaftali was the head of the Afghan Army’s Health Department and is a Minister of Parliament from Badakhshan. As with Nooristani, General Yaftali was tried and sentenced in absentia.235 ACJC defendants frequently ignore the authority of the ACJC, with many convicted officials escaping sentences or fines.236

HUMANITARIAN ASSISTANCE AND DEVELOPMENT

Proposed Posture Adjustment in Afghanistan Prompts USAID Uncertainty about Programming and Staffing

In a May 2019 congressional notification, the DoS and USAID outlined plans to adjust the staffing at the U.S. Embassy in Afghanistan.237 Secretary Pompeo called for an overall 50 percent reduction in Chief of Mission personnel, including USAID. Details about DoS staffing under the adjustment are provided in the classified appendix of this report.

The USAID portion of the congressional notification, which is unclassified, proposes downsizing USAID staff in Afghanistan by 50 percent, from 114 to 57 employees, and reducing planned and active awards across USAID’s Afghanistan portfolio by more than 40 percent.238 The DoS and USAID reported that, embassy staff reductions were planned to be made by September 15, 2019, but USAID has not established deadlines for its proposed programming cuts.239

The USAID program cuts, which are outlined in the March 2019 Kabul Assistance review, include discontinuing awards for programs related to agriculture, democracy and governance, economic growth, education (especially higher education), health, infrastructure, and gender.240 USAID reported that it is developing contingency plans that include consolidating programs and adjusting its approach for implementing programs.241

In mid-May, Senate Appropriations, House Appropriations, Senate Foreign Relations, and House Foreign Affairs committees placed a hold on DoS and USAID’s programming and staffing cuts because of their reservations about the impact of the adjustments.242 USAID told the USAID OIG that the uncertainty produced by the proposed drawdown and subsequent congressional holds has already affected USAID staffing in Afghanistan.243 Specifically, USAID reported that it has been unable to backfill positions.244 Furthermore, staff are reportedly reluctant to bid on assignments to Afghanistan due to the uncertainty and those who have completed assignments in Afghanistan now face the possibility of repeat tours.245
Education: Proposed Cuts, Ongoing Need

USAID told the USAID OIG that the staff reductions outlined in the May 2019 notification to Congress were directed without specific consideration of the effects on delivery of assistance programs, including education. The USAID OIG notes that Afghanistan has made some education gains in expanding education since 2001, but still faces many challenges related to access, quality, funding, and security. While USAID seeks to mitigate the effects of proposed staffing and funding cuts by promoting private sector investment and leveraging a World Bank-managed multi-donor trust fund, the program cuts could still place past and future education gains at risk.

BASIC EDUCATION

USAID told the USAID OIG that it has 7 active programs, valued at $322.6 million, that support basic education in Afghanistan. USAID said that education programs since 2001 have improved the quality of basic education in Afghanistan by helping to train more than 480,000 teachers, producing quality learning materials, distributing more than 170 million textbooks, and strengthening the Ministry of Education’s ability to administer a nationwide educational system. As part of its response to adjusting for proposed reductions in staffing, USAID proposed to discontinue support for Ministry of Education capacity development, which supports basic education.

According to USAID and the United Nations, Afghanistan has made major gains in basic education since the end of Taliban rule in 2001. USAID reports that more than 9 million children are now estimated to be enrolled in school, including 3.5 million girls, compared to an estimated 1.2 million students enrolled under Taliban rule. The United Nations Development Programme reported that the average and expected years that Afghan children are enrolled in school have increased by more than 70 percent since 2000.

However, it is difficult to determine the actual size of these reported gains. SIGAR investigators observed that many schools have very low attendance compared to their student rosters. In addition, SIGAR reported that inaccurate, unverified, or falsified Afghan government data (continued on next page)
Education: Proposed Cuts, Ongoing Needs (continued from previous page)

makes it difficult to determine the actual number of children in schools.\textsuperscript{233} Many schools that were built since 2001 have since been closed due to insecurity, lack of teachers, and low enrollment.\textsuperscript{254}

Second, many Afghan children still do not have access to basic education. The United Nations International Children’s Emergency Fund (UNICEF) reported in 2018 an estimated 3.7 million children in Afghanistan (43.7 percent of the primary age population) remained out of school.\textsuperscript{255} Nearly 60 percent of the children not attending school were girls.\textsuperscript{256} UNICEF identified several barriers to accessing basic education in Afghanistan, including lack of educational opportunities offered to school-aged children, insufficient supports for displaced persons, a lack of quality teachers, inadequate content in learning curriculums, and infrastructure-related issues.\textsuperscript{257} According to a recent survey of Afghans, illiteracy and a lack of educational opportunities were the top problem facing women and the second biggest problem confronting youth.\textsuperscript{258}

Third, USAID noted that quality of education in Afghanistan remains uneven. A 2017 USAID assessment found that over half of the teachers in Afghanistan were unqualified, teachers were poorly paid, and the profession lacked status or standing, making it challenging to recruit and retain qualified teachers.\textsuperscript{259} Institutional challenges also hamper education efforts, as in many cases, textbooks delivered to the Ministry of Education in Kabul were not subsequently distributed to the provinces.\textsuperscript{260}

Fourth, Afghanistan remains dependent on international aid to support its basic education sector. The Afghan government’s budget includes approximately $672 million for education in 2019, 65 percent of which will be drawn from donor contributions through 2021.\textsuperscript{261} USAID OIG notes that with the proposed USAID reductions in support for Ministry of Education capacity development, Afghan authorities may have to look to other sources of support to maintain educational gains.\textsuperscript{262}

Finally, insecurity resulting from possible reductions to U.S. troop presence and support for ANDSF could also affect quality and access to education. For example, ISIS-K has attacked educational facilities, while the Taliban has shuttered schools in areas that remain under its control.\textsuperscript{263} In the Asia Foundation’s nationwide survey, about twice as many survey respondents in Taliban-controlled areas indicated that educational conditions had worsened than those in areas controlled by ANDSF.\textsuperscript{264} Students face higher barriers to access in Taliban-controlled areas, where girls typically do not attend school past puberty. A U.S. Institute of Peace study further noted these areas offered lesser quality of education services owing to a lack of qualified teaching staff and damage to educational facilities.\textsuperscript{265}

**HIGHER EDUCATION**

USAID reported to the USAID OIG that its current investments in Afghan higher education support the enrollment of 5,100 students, assist 12 universities across the country, and promote partnerships with 32 U.S. institutions.\textsuperscript{266} These investments focus on the American University of Afghanistan (AUAF) and USAID’s
University Support and Workforce Development Program. USAID reported that under the proposed posture adjustment, its higher education portfolio for fiscal year 2019 would decrease from $100 million to $60 million.

According to World Bank, Afghanistan has seen significant gains in students enrolled and graduating from higher education programs. Specifically, the number of enrolled students in postsecondary education in Afghanistan grew from an estimated 26,000 in 2003 to over 370,000 in 2018. The number of graduates in 2018 was 68,000—more than 10 times greater than the estimated 6,300 in 2006.

However, a joint USAID OIG and SIGAR investigation identified widespread mismanagement involving $125 million in federal funding provided to AUAF over the past decade, leading to an administrative action by USAID in March 2019. The investigation determined that AUAF failed to comply with accounting, timekeeping, and record-keeping requirements, and exposed conflicts of interest by senior university officials as well as a lack of sufficient oversight.

USAID PLANS TO MITIGATE EFFECTS OF PROPOSED CUTS

USAID told the USAID OIG that it intends to shift to supporting more private sector investment in education in line with the development objectives outlined in USAID’s Country Development Cooperation Strategy. USAID estimated that more than 500,000 students, 60 percent of whom are girls, are currently enrolled in an estimated 2,000 private schools in Afghanistan. USAID said that the Afghan Ministry of Education will increasingly look to the private sector to satisfy unmet demand for basic education. In addition, the Ministry of Higher Education approved the privatization of higher education in 2006, resulting in the establishment of more than 140 private higher education institutions.

USAID is also seeking to increase its use of the Afghanistan Reconstruction Trust Fund (ARTF) as a conduit for education assistance. The ARTF is a World Bank-managed multi-donor trust fund that is Afghanistan’s main mechanism for non-security on-budget assistance. However, recent reviews have identified several deficiencies in the oversight of ARTF funds. A 2017 USAID OIG audit of U.S. contributions to the ARTF found that USAID/Afghanistan had not defined, measured, or linked ARTF performance results to its development objectives in Afghanistan. This lack of monitoring, the audit found, limited USAID’s ability “to assess progress, identify and examine performance trends, and establish reasonable targets for succeeding years.”

Similarly, a June 2019 World Bank financial audit of the $418 million ARTF Second Education Quality Improvement Project found serious weaknesses in the Afghan Ministry of Education’s record-keeping practices and instances of potential procurement fraud. Overall, the review identified approximately $61.3 million in spending (nearly 40 percent of the total expenditures examined in the review) that was not adequately documented, subject to procedural non-compliance, or potential procurement fraud. The World Bank has referred the potential procurement fraud to its Integrity Vice Presidency for investigation.
**Attack on USAID Implementer Prompts Reviews of Security and Assistance**

USAID told the USAID OIG that it met with implementers to review security protocols following the May 8 Taliban attack on Counterpart International, a contractor that implements USAID projects. That attack killed three employees of CARE, another USAID implementing partner. USAID said it is reconsidering the level to which it identifies implementers in public information to provide better protection. USAID told the USAID OIG that its Partner Liaison Security Office in Afghanistan advises implementing partners with security updates and provides personal protective equipment and armored vehicles when appropriate and available.

**Donors Meet to Review Draft Post-Settlement Economic Initiatives for Afghanistan**

During the quarter, the DoS and USAID worked with international donors to seek to develop economic initiatives that could be implemented to help consolidate and sustain any political settlement in Afghanistan. On April 13, the World Bank convened a meeting that included the United States, Germany, the European Union, the United Kingdom, Japan, Australia, Canada, the Nordic countries, the Netherlands, the World Bank, the Asian Development Bank, and UNAMA. These donors discussed draft reports that outline project and reform proposals to implement on a short-term basis after a political settlement is reached and medium-term proposals to solidify economic growth and facilitate increased investment. In the short term, the draft reports propose extension of health and education services, community-driven public works programs, and targeted reforms to open the economy for investment. In May, the World Bank presented a brief analysis of Afghanistan's future civilian budget funding needs, including in the event of a political settlement. The analysis concluded that Afghanistan would require significant though declining international support in the period between 2020 and 2024.

**Drought Assistance Declines as Flood Needs Rise**

During the quarter, humanitarian organizations developed phased exit plans for both displacement sites and drought-affected rural areas. From April-June 2019, relief actors began scaling down emergency relief efforts and began moving towards durable solutions in displacement areas, as well as providing support to people returning to their areas of origin. The humanitarian community’s decision to scale down the drought response coincided with above-average precipitation and higher than normal temperatures during the March-May spring wet season.

While the increase in precipitation helped those impacted by drought, flash floods were detrimental to others. The United Nations reported that heavy rains and flash flooding in the first half of 2019 affected more than 292,000 people in 32 provinces. Floods destroyed nearly 14,000 houses and damaged more than 24,000 houses. USAID’s humanitarian partners, in coordination with local government authorities, provided urgent assistance, including food, shelter, emergency relief commodities, healthcare, protection, nutrition, and hygiene kits, to flood-affected populations. USAID said that it expects flooding to lessen during the summer months.

During the quarter, more than 83,000 people were internally displaced due to conflict and insecurity, and more than 130,000 Afghans returned from Iran and Pakistan, as shown in Figure 6. USAID’s Famine Early Warning Systems Network reported that a reduction of
Figure 6.
Returnees and Conflict-Induced IDPs, June 2018-June 2019

labor opportunities in rural areas and increased labor competition in urban areas will likely limit the ability of internally displaced persons (IDPs) to earn income. Many IDPs and returnees will not have the ability to generate income after September when demand for labor in the agricultural sector is also expected to decrease. Further information about security in IDP settlements is available in the classified appendix to this report.

The Famine Early Warning Systems Network reported that households in northern, northeastern, and northwestern Afghanistan were expected to see improved food consumption due to above-average national wheat production because of significantly above-average rainfall across Afghanistan. The 2019 wheat harvest is estimated to be at the highest level since 2015 at 5.2 million metric tons.

The United Nations reported that, as of the end of the quarter, it received $161 million of the $612 million requested for 2019 as part of its 2018-2021 Humanitarian Response Plan. The United Nations forecasted that 6.3 million people will need humanitarian assistance in 2019, including 3.6 million experiencing emergency levels of food insecurity (a 24 percent increase from 2017). In 2018, the United States was the largest overall donor to the UN’s humanitarian funding appeal, contributing nearly 40 percent of its goal ($183.9 million of $599 million requested) of this total.
SUPPORT TO MISSION

ASFF Program Review Yields $600 Million for Counter-Drug Activities

In May, the DoD announced that it planned to transfer $604 million from the Afghan Security Forces Fund (ASFF) to support Department of Homeland Security counter-drug activities along the Southwest border of the United States. The DoD Comptroller told the DoD OIG that CSTC-A used FY 2018 ASFF funds to pay for $434 million of requirements that it had originally planned to pay for using FY 2019 funds. CSTC-A also identified $170 million in additional funds as part of a contract management review. The DoD stated that the “savings” identified during the contract review are pre-decisional and remain subject to validation by the congressionally mandated Afghanistan Resources Oversight Council. The DoD asserted that the reprogramming of ASFF funds “will not impact our ongoing efforts” to support the ANDSF and that CSTC-A will have sufficient funding to resource the ANDSF in FY 2019.

CSTC-A told the DoD OIG that it conducted 18 contract management reviews during the quarter, during which it identified potential savings of approximately $60 million. CSTC-A said that the contract reviews are designed not only to identify potential cost savings but also to identify organizational processes to improve contract oversight and contract alignment with goals for ANDSF development.

Cost of War: $756 Billion Spent in Afghanistan

In July, the DoD Comptroller released the DoD’s congressionally mandated quarterly Cost of War report, which details the DoD’s spending on overseas contingency operations in Afghanistan, Iraq, and Syria through March 31, 2019. According to this report, the DoD spent $1.5 trillion in support of contingency operations since September 11, 2001. The total
cost of operations in Afghanistan over that time was $755.7 billion, of which $176.3 billion has been obligated in support of OFS since that operation began in 2015. Total obligations in support of OFS for the first quarter of FY 2019 were $18.4 billion. According to the DoD Comptroller, these obligations cover all expenses related to the conflict, including war-related operational costs, support for deployed troops, and transportation of personnel and equipment as well as a variety of out-of-country costs that are not directly related to operations in Afghanistan.303

The DoD Comptroller told the DoD OIG that execution reporting in the Cost of War does not reflect the change in accounting used for appropriation reporting, which separates direct war and enduring costs. (See the Lead IG quarterly report for the second quarter of FY 2019 for more details about this new accounting method. As a result, the OFS account in the Cost of War report includes expenditures for “enduring activities” that occur outside of Afghanistan and costs associated with smaller contingency operations.304

The DoD Comptroller reported that the DoD disbursed $246 million from ASFF to the Afghan government as on-budget assistance during the quarter. The DoD Comptroller reported that some of the funding came from the FY 2018/19 ASFF appropriation and some came from the FY 2019/20 ASFF appropriation.305

**U.S. Personnel in Afghanistan**

**MILITARY PERSONNEL**

The DoD does not publicly release precise numbers of OFS personnel in Afghanistan. However, the DoD told the DoD OIG that as of the end of the quarter, the authorized force level for U.S. military personnel in Afghanistan remained at approximately 14,000, including troops assigned to U.S. counterterrorism operations and 8,475 personnel supporting the Resolute Support mission.306 The DoD reported that some troops assigned to the OFS mission have already been transferred to less-expensive locations outside of Afghanistan, such as Qatar, as part of General Miller’s effort to “streamline” OFS operations.307

Resolute Support reported that as of June 2019, 39 nations were participating in the Resolute Support mission, contributing more than 17,000 troops, as shown in Table 6.308 This total force has changed little since December 2018, when Resolute Support reported that its mission consisted of 16,919 personnel.309 Further details about U.S. and Resolute Support military personnel are available in the classified appendix to this report.

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<th>Troop-Contributing Nations to Resolute Support Mission, June 2019</th>
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<td>United States</td>
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<td><strong>TOTAL</strong></td>
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Source: Resolute Support
Figure 7.
Personnel in Afghanistan, March and June 2019

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

The number of DoD contractor personnel in Afghanistan declined compared to last quarter. The DoD reported that there were more than 27,457 DoD contractors in Afghanistan during the quarter, including 10,648 U.S. contractors, as shown in Figure 7. By comparison, the DoD reported that there were more than 30,000 contractors in Afghanistan at the end of last quarter; the greatest share of the reduction appears to have been among U.S. citizen contractors. The DoD reported that the number of DoD civilian personnel in Afghanistan remained at approximately 800.

**Table 7.**
Personnel Supporting U.S. Embassy Kabul Operations, as of June 10, 2019

<table>
<thead>
<tr>
<th>Personnel Type</th>
<th>Number</th>
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<tr>
<td>U.S. Direct Hire</td>
<td>596</td>
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<tr>
<td>Third-Country Nationals (TCNs)</td>
<td>33</td>
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<tr>
<td>Locally Employed Staff</td>
<td>788</td>
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<tr>
<td>U.S. Non-Personal Staff</td>
<td>1,537</td>
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<tr>
<td>TCN Non-Personal Staff</td>
<td>1,082</td>
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<tr>
<td>Afghan Non-Personal Staff</td>
<td>2,301</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>6,337</td>
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**Note:** U.S. direct hire staff includes DoS, USAID, DoD, Justice, Treasury, SIGAR, and employed eligible family members.

**Source:** DoS
A U.S. Air Force boom operator checks the seal of an emergency exit on a KC-135 Stratotanker at Kandahar Airfield. (U.S. Air Force photo)

OVERSIGHT ACTIVITIES

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OVERSIGHT ACTIVITIES

This section of the report provides information on Lead IG strategic planning efforts; completed, ongoing, and planned Lead IG and partner agencies’ oversight work related to audits, inspections, and evaluations; Lead IG investigations; and Lead IG hotline activities from April 1 through June 30, 2019.

STRATEGIC PLANNING

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

FY 2019 Joint Strategic Oversight Plan Activities

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

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

SECURITY
Security focuses on determining the degree to which the OCO is accomplishing its mission to defeat violent extremists by providing security assistance to partner security forces. Activities that fall under this strategic oversight area include: Conducting counterterrorism operations against violent extremist organizations
- Conducting counterterrorism operations against violent extremist organizations
- Training and equipping partner security forces
- Advising and assisting partner security forces
- Advising and assisting ministry-level security officials

GOVERNANCE AND CIVIL SOCIETY
Governance and Civil Society focuses on the ability of the host nation, at all government levels, to represent and serve its citizens. Activities that fall under this strategic oversight area include:
- Building or enhancing host-nation governance capacity, including the ability to sustainably resource its activities and services
- Countering and reducing corruption, social inequality, and extremism
- Promoting inclusive and effective democracy, civil participation, and empowerment of women
- Promoting reconciliation, peaceful conflict resolution, demobilization and reintegration of armed forces, and other rule of law efforts
- Fostering sustainable economic development activities
- Encouraging fair distribution of resources and provision of essential services
- Supporting sustainable and appropriate reconstruction activities

HUMANITARIAN ASSISTANCE AND DEVELOPMENT
Humanitarian Assistance and Development focuses on aid intended to save lives, alleviate suffering, and maintain human dignity during and after conflict, as well as to prevent and strengthen preparedness for such crises. Distinct and separate from military operations, activities that fall under this strategic oversight area include:
- Providing food, water, medical care, emergency relief, and shelter to people affected by crisis
- Building resilience by supporting community-based mechanisms that incorporate national disaster risk reduction, emergency preparedness, and humanitarian response systems
- Assisting and protecting internally displaced persons and returning refugees
- Setting the conditions which enable recovery and promote strong, positive social cohesion
Lead IG Strategic Areas (continued from previous page)

STABILIZATION AND INFRASTRUCTURE

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

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

SUPPORT TO MISSION

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

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

AUDIT, INSPECTION, AND EVALUATION ACTIVITY

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

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

This quarter, the Lead IG agencies and their partner agencies completed nine reports related to OFS. These reports examined various activities that support OFS, including contract linguist support for OFS; transportation and cargo services for U.S. and coalition forces; physical security features of newly constructed facilities for diplomatic personnel; accountability of Department of State (DoS) funds for countering violent extremism (CVE) programs; maintaining financial accountability in DoS overseas contingency operations contracting, and in management of Air Force Office of Special Investigations (AFOSI) emergency and extraordinary expense funds; and security sector assistance in Afghanistan.

As of June 30, 2019, 31 projects were ongoing, and 18 projects were planned.
USAID OIG completed 15 oversight reports related to USAID’s activities in Afghanistan, which do not involve OFS-related programs or activities, and has 11 ongoing oversight projects. These ongoing oversight projects examine USAID efforts in Afghanistan related to agriculture, democracy and governance, economic growth, education, gender promotion, health and nutrition, infrastructure and humanitarian assistance.

**OFS-related Final Reports by Lead IG Agencies**

**DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL**

*Evaluation of Theater Linguist Support for OFS*

**DODIG-2019-098; June 20, 2019**

The DoD OIG conducted this audit to determine if U.S. Central Command and U.S. Army Intelligence Security Command have developed and implemented processes for satisfying Commander, U.S. Forces Afghanistan, and OFS contract linguist requirements. The final report is classified. A summary of this report with its findings and recommendations is available in the classified appendix to this report.

*Audit of the Army’s Oversight of National Afghan Trucking Services 3.0 Contracts*

**DODIG-2019-069; April 1, 2019**

The DoD OIG determined whether the Army provided adequate oversight of the National Afghan Trucking Services (NAT 3.0) contracts. The National Afghan Trucking program provides U.S. and coalition forces with secure and reliable means of distributing various materials, equipment, and fuel. The Army awarded three firm fixed price contracts to three Afghan trucking companies with a maximum contract value of $39 million.

The DoD OIG determined that the Army does not have assurance that the NAT 3.0 contractors’ services, valued at $41.3 million as of December 2018, complied with contract requirements. The Army did not fully monitor contractor costs or provide continuous oversight of contractor performance for the NAT 3.0 contracts. Specifically, the contracting officer’s representatives (COR) did not develop a review process to ensure all costs associated with the transportation movement requests were accurate prior to invoice approval. Also, CORs did not have the specialized experience to conduct the contract reviews. Furthermore, the CORs did not complete monthly surveillance checklists or status reports from March to September 2018. The administrative contracting officer (ACO) only accepted one form of surveillance, instead of the required surveillance checklist and status report.

The DoD OIG made four recommendations to the Army Contracting Command-Afghanistan commander. The first was for the commander to instruct the CORs and ACO to review and update the quality assurance surveillance plan, which should include approved oversight guidance for reviewing transportation movement requests. Second, the commander should develop a program and requirements to train NAT 3.0 CORs or designate a qualified official to perform invoice reviews to verify that costs associated with contractor performance are accurate. Third, the commander should review the May and June 2018 invoices to determine
the amount overpaid to the contractors and request reimbursement. Finally, the commander should develop procedures that identify the required surveillance documents the ACO should review each month and ensure that CORs perform the required monthly surveillance.

Management agreed with the recommendations.

**DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL**

**Audit of the Department of State Implementation of Policies Intended to Counter Violent Extremism**

AUD-MER-19-27; June 26, 2019

The DoS OIG conducted this audit to determine whether the DoS had developed goals and objectives for its strategy to counter violent extremism, and monitored funds provided to support those objectives.

The spread of violent extremism poses significant challenges for U.S. national security. To achieve its overall CVE goals and objectives, the DoS provides funds (generally through grants and cooperative agreements) to implementing partners to execute CVE programs and projects. From FY 2015 through FY 2017, the DoS and the U.S. Agency for International Development (USAID) reported spending almost $497 million on CVE programs and projects. DoS bureaus and missions currently provide grants and cooperative agreements to implement CVE programs and projects in 41 countries and locations, including Afghanistan.

The DoS OIG determined that the Department had developed goals, objectives, and guidance for its CVE strategy and highlighted them in several documents. These documents include multiple joint strategies with USAID and the congressionally mandated Assistance Strategy and Spend Plan for Programs to Counter and Defeat Terrorism and Foreign Fighters Abroad of 2017.

However, the DoS OIG could not affirm that CVE grants and cooperative agreements were achieving desired results because the Bureau of Counterterrorism and Countering Violent Extremism had not ensured that the strategic plans and activities of DoS bureaus aligned with DoS CVE goals and objectives and spend plan. Specifically, the DoS OIG determined that 5 of 12 (42 percent) CVE grants and cooperative agreements reviewed did not align with or support the Department’s CVE goals and objectives. The lack of alignment hinders the DoS’s ability to measure the results of CVE awards, identify best practices that could be replicated, or abandon ineffective efforts that do not advance CVE goals and objectives.

The DoS OIG also determined that reporting of funds used to support CVE goals and objectives needs improvement. Specifically, OIG found that reported spending on CVE efforts is inaccurate and incomplete because it included awards that did not align with Department CVE goals and objectives and excluded some spending that supported CVE efforts, such as public diplomacy spending.

The DoS OIG made nine recommendations to relevant bureaus to improve the accounting and reporting of DoS CVE funds. For example, the DoS OIG recommended that the Bureau of Counterterrorism and Countering Violent Extremism, in coordination with other relevant DoS offices, develop and implement a single definition for what constitutes a CVE program or project. Management concurred with all but one recommendation. The Office of U.S.
Foreign Assistance Resources did not state whether it concurred or did not concur with the final recommendation related to ensuring that operating units differentiate whether the Department or USAID manages funds in reports on countering violent extremism foreign assistance spending.

Management Assistance Report: Results of 2014 Audit of Bureau of Diplomatic Security Worldwide Protective Services Contract Task Orders 2, 9, and 11
AUD-MERO-19-23; April 22, 2019

The DoS OIG issued this management assistance report to alert DoS procurement officials of allegations of illegal activities that arose during an audit of certain Worldwide Protective Services contract task orders awarded to provide security services in Afghanistan and Jerusalem.

In 2013, the DoS Bureau of Diplomatic Security (DS) asked the DoS OIG to conduct an audit of the task orders related to Afghanistan and Jerusalem. The objectives of the audit were to determine whether DS adequately monitored the contractor’s work to ensure that it was performing in accordance with contract terms and conditions; the DS invoice review and approval procedures were sufficient to ensure proper payments. During the audit from 2013 to 2014, the DoS OIG received allegations of potential civil or criminal violations of Federal law concerning the contract, the task orders, and the contractor.

As a result, the DoS OIG audit team suspended issuing its draft audit report as the DoS OIG’s criminal investigators worked with the Department of Justice to investigate the allegations. The DoS OIG and the Department of Justice ultimately closed the investigation after the DoS and the contractor reached an administrative settlement.

However, the DoS OIG had not received confirmation that the settlement agreements described in the DoS response to the audit report fully addressed worker’s compensation insurance charges that the DoS OIG audit team questioned during the audit.

The DoS OIG issued this Management Assistance Report because the audit finding remained relevant and warranted attention, not only for the roughly $450,000 in costs questioned during the audit but because the practice of charging overhead and general and administrative costs associated with the worker’s compensation premiums may continue to occur in similar DoS contracts.

In the management assistance report, the DoS OIG made two recommendations to the DoS Office of the Procurement Executive. The Office of the Procurement Executive agreed with both recommendations, and the DoS OIG considered both recommendations resolved pending further action at the time the report was issued.

Management Assistance Report: Noncompliance with Federal and Department Procurement Policy at U.S. Embassy Kabul Needs Attention
AUD-MERO-19-25; April 18, 2019

The DoS OIG issued this management assistance report to alert U.S. Embassy Kabul management personnel about contracting improprieties in security-related construction projects at the U.S. Embassy in Kabul.
The DoS conducted the audit to determine whether the Bureau of Overseas Buildings Operations (OBO) and other DoS stakeholders managed the construction of physical security features at U.S. Embassy Kabul’s newly constructed facilities to ensure they met industry standards and contract requirements.

During the audit, the DoS OIG determined that Embassy Kabul used a justification for other than full and open competition (JOFOC) to limit competition of construction contracts to a pool of 15 purportedly “known and vetted” local Afghan contractors.

The JOFOC was initiated as an interim measure in 2016 when a broad waiver that had previously exempted overseas posts, including Embassy Kabul, from having to issue their solicitations on the government-wide Federal Business Opportunities website lapsed. The 2016 JOFOC, valid for 12 months, was developed in coordination with the DoS Office of the Procurement Executive. Subsequent extensions to the JOFOC in 2017 and 2018 were renewed improperly, without consulting the Office of the Procurement Executive. This occurred because of an incorrect assumption by procurement staff in Kabul that they could unilaterally extend the JOFOC.

In addition to the improper extension of the JOFOC, DoS OIG also determined that Embassy Kabul did not consistently record accurate procurement data in the Federal Procurement Data System. The DoS OIG found errors in the procurement data entered into the system for 18 contract actions.

The DoS OIG made seven recommendations to address the shortcomings identified. Embassy Kabul and the DoS Office of the Procurement Executive concurred with all seven recommendations, and DoS OIG considered each recommendation resolved pending further action at the time the report was issued.

**Lessons Learned from DoS OIG Audits Concerning the Review and Payment of Contractor Invoices for Overseas Contingency Operations Contracts**

AUD-MERO-19-19; April 1, 2019

The DoS conducted this audit to identify common challenges in the DoS OIG series of invoice review audits and measures to address them; best practices in the DoS OIG audits that can be replicated across the DoS to improve the invoice review process for overseas contingency operations; and the invoice review practices of other U.S. Government agencies involved in overseas contingency operations that can be adopted by the DoS to improve the efficacy of its invoice review process.

Between March 2017 and June 2018, the DoS OIG issued a series of audit reports assessing the invoice review process used by four DoS bureaus that relied on contracted support to conduct their missions in Iraq and Afghanistan: the Bureau of Near Eastern Affairs (NEA), the Bureau of International Narcotics and Law Enforcement Affairs (INL), the Bureau of South and Central Asian Affairs (SCA), and the Bureau of Diplomatic Security (DS). At the time the DoS OIG conducted those audits, the combined value of the contracts reviewed was more than $6.6 billion.

The DoS OIG identified three common challenges that confronted these bureaus during the invoice review process. First, NEA, INL, and DS experienced staffing shortages that hampered their efforts to thoroughly review invoices. Second, NEA and INL were not fully
prepared to monitor contractor performance, which increased the risk that the DoS paid for services that did not meet contract requirements. And third, the use of cost-reimbursable contracts had a significant effect on the workload of the invoice reviewers because of the complexity of the invoices.

In addition to these shortcomings, the DoS OIG identified two best practices that, if adopted DoS-wide, could improve the invoice review process and the accuracy of such reviews. First, the DoS Bureau of the Comptroller and Global Financial Services (CGFS) independently conducts periodic quality control reviews to verify the accuracy of invoices that have been approved for payment by DoS bureaus. CGFS then communicates the results of these reviews to the bureau involved. Second, NEA developed and implemented contract-specific training that improved the accuracy of NEA's invoice reviews. Similarly, DS implemented training for its invoice review personnel specific to its Worldwide Protective Service contract.

In this capping report, the DoS OIG made seven recommendations to strengthen the invoice review process throughout the DoS. The relevant DoS bureaus concurred with all seven recommendations, and DoS OIG considered each recommendation resolved pending further action at the time the report was issued.


AUD-MERO-19-31; June 13, 2019

The DoS OIG issued this management assistance report to alert U.S. Embassy Kabul management personnel of weaknesses in OBO management of commissioning documentation for diplomatic housing on the embassy.

During an audit of the commissioning of the Staff Diplomatic Apartment-2 and Staff Diplomatic Apartment-3 at Embassy Kabul, the DoS OIG identified weaknesses in how OBO maintains commissioning documentation. Such documentation serves as the historical record of key decisions throughout the planning and execution phases of construction projects. In preparation for the audit, the DoS OIG reviewed commissioning documentation at Embassy Islamabad, Pakistan, and Embassy The Hague, Netherlands, and noted similar concerns.

The DoS OIG identified two distinct weaknesses. First, commissioning agents typically complete their testing in hard-copy format and these hard-copy documents are not scanned and uploaded into the system of record until the construction project is completed, increasing the risk that important documents will be inadvertently lost or not uploaded because construction projects usually take years to complete.

The second weakness is that OBO is not using the proper electronic system as the repository to retain records for completed construction projects, including commissioning documentation. Instead, the Bureau has been using compact disks as a final repository for commissioning documentation, despite the limited life of such disks and the unclear chain of custody for such disks that could result in them being inadvertently lost or destroyed.

The DoS OIG made six recommendations intended to modernize OBO processes to maintain commissioning documentation. Management agreed with the recommendations.
OFS-related Final Reports by Partner Agencies

AIR FORCE AUDIT AGENCY

Air Force Office of Special Investigations Emergency and Extraordinary Expense Funds, AFOSI Detachment 2405, Bagram Airfield, Afghanistan
F2019-0028-RA0000; May 16, 2019

The Air Force Audit Agency (AFAA) conducted this audit to determine whether AFOSI officials effectively managed and accounted for emergency and extraordinary expense funds at deployed locations. The audit focused on whether Expeditionary Detachment 2405 personnel, Bagram Airfield, accounted for and safeguarded cash and cash-related items in accordance with guidance; and authorized, approved, processed, and supported emergency and extraordinary expense fund transactions in accordance with guidance.

Emergency and extraordinary expense funds are appropriated funds used for the reimbursement of expenses incurred while conducting the AFOSI mission. During Calendar Year 2018, Expeditionary Detachment 2405 personnel expensed more than $56,000.

The AFAA determined that Expeditionary Detachment 2405 personnel authorized, approved, and processed expense fund transactions. However, the AFAA determined that personnel did not document accountability for and safeguarded cash and cash-related items in accordance with guidance; and that personnel did not support emergency and extraordinary expense fund transactions in accordance with guidance.

As a result of deficiencies with management controls over cash, the Air Force is at an increased risk for theft or loss of Air Force assets.

The AFAA made three recommendations to improve the effectiveness of emergency and extraordinary expense funds management. Management agreed with the recommendations.

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan
SIGAR-LL-09; June 13, 2019

The Special Inspector General for Afghanistan Reconstruction (SIGAR) conducted this lessons learned report to examine force generation, pre-deployment training, interagency coordination, synchronization of U.S. efforts with NATO, and the U.S. understanding of foreign military and police training programs outside of Afghanistan and external to NATO nations.

This report examined security sector assistance (SSA) programs that U.S. entities and international partners have undertaken since 2001 to develop the Afghan National Defense and Security Forces (ANDSF), Ministry of Defense (MOD), and Ministry of Interior (MOI). Lessons learned reports can help inform U.S. policies and actions through each phase of an SSA engagement in a foreign country. SIGAR’s report also provides recommendations for improving the impact of such efforts.
SIGAR made several determinations in the 210-page report, organized across eight chapters with topical focus on field advising, ministerial advising, equipping the force, U.S.-based training, and operating “by, with and through NATO.” A general theme is that the responsibility for SSA was divided among multiple U.S. and international entities, rather than a single entity (for example an agency, country, or military service) focusing on SSA as its sole responsibility. As a result, the divides had unintended consequences and created challenges to the effectiveness of the mission, as well as some benefits. SIGAR’s key findings included: SSA efforts in Afghanistan have been hindered by the lack of clear command and control relationships between the U.S. military and the U.S. Embassy, as well as between ministerial and tactical advising efforts; DOD organizations and military services were often not assigned ownership of key aspects of the SSA mission; most pre-deployment training did not adequately prepare advisors for their work in Afghanistan; the United States has not adequately involved the Afghans in key decisions and processes; and, while NATO’s command structure broadened international military SSA coordination, it complicated U.S. interagency coordination.

**Non-OFS-related Final Reports**

USAID OIG issued 15 financial audit reports on Afghanistan programs this quarter. The financial audits covered $206.2 million in program funds and found a total of $452,233 in questioned costs. In total, the audits identified 28 instances of noncompliance, 15 significant deficiencies, and 4 material weaknesses in internal control. USAID OIG made 13 recommendations.

Table 8 lists the released report title, and a brief summary of audit results.

**USAID OIG Financial Audit Reports Issued this Quarter**

<table>
<thead>
<tr>
<th>Report Title</th>
<th>Program Funds Covered</th>
<th>Audit Findings</th>
<th>Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Audit of Costs Incurred by ICF Macro, Inc., Under the Demographic and Health Surveys in Afghanistan, Contract AID-OAA-C-13-00095, January 1, 2016, to December 31, 2016</td>
<td>Over $1.8 million in program funds covered</td>
<td>The audit found no significant deficiency or material weaknesses in internal control. No questioned costs identified and no recommendations were made.</td>
<td></td>
</tr>
<tr>
<td>Closeout Audit of Costs Incurred by Management Systems International Inc. in Afghanistan, under Multiple Awards from July 1, 2014, to October 7, 2015</td>
<td>Over $10 million in program funds covered</td>
<td>The audit identified $6,117 in unsupported questioned costs and one material instance of noncompliance. The audit made one recommendation to correct the instance of noncompliance.</td>
<td></td>
</tr>
<tr>
<td>Closeout Audit of Costs Incurred by Ministry of Education, Under Basic Education, Learning, and Training Program in Afghanistan, Implementation Letter 306-IL-07-20, December 21, 2014, to June 30, 2017</td>
<td>Over $445,000 in program funds covered</td>
<td>The audit identified $25 in ineligible questioned costs, one significant deficiency, and one material weakness. The audit made two recommendations to correct the instances of noncompliance.</td>
<td></td>
</tr>
<tr>
<td>Financial Audit of Costs Incurred by Checchi and Company Consulting, Inc., Under Multiple Awards in Afghanistan, April 15, 2016, to September 30, 2017</td>
<td>Over $20 million in program funds covered</td>
<td>There were no questioned costs, significant deficiencies, material internal control weaknesses, or instances of noncompliance identified, and no recommendations were made.</td>
<td></td>
</tr>
</tbody>
</table>
Nearly $1.4 million in program funds covered. There were no significant deficiencies or internal control weaknesses identified. The audit did identify $2,531 in ineligible questioned costs and one instance of material noncompliance related. The audit report contained one recommendation to correct the instance of material noncompliance.

Over $3.5 million in program funds covered. No significant deficiencies or material weaknesses in internal control. No questioned costs or no instances of noncompliance were identified by the audit, and no recommendations were made.

Over $11.5 million in program funds covered. No material weaknesses were identified. However, the audit did identify three significant deficiencies in internal control, $15,014 in unsupported questioned costs, and one instance of material noncompliance. The audit report contained one recommendation to correct the instance of noncompliance.

Over $28.1 million in program funds covered. The audit identified $196,258 in questioned costs, eight instances of material noncompliance, and two material weaknesses in internal control. There were two recommendations to correct the instances of material noncompliance.

Over $7.6 million in program funds covered. No questioned costs, material internal control weaknesses, significant deficiencies in internal control, or material instances of noncompliance were identified. No recommendations were made.

Over $13.3 million in program funds covered. The audit identified one material weakness, three significant deficiencies in internal control, $133,853 in unsupported questioned costs, and three instances of material noncompliance. There were two recommendations to correct the instances of material noncompliance.

Over $793,000 in program funds covered. The audit did not identify any questioned costs or material internal control weaknesses. However, the audit did identify two significant deficiencies in internal control and one instance of noncompliance. There was one recommendation to correct the instance of material noncompliance.

Over $6.5 million in program funds covered. The audit identified no material weaknesses. However, the audit identified $98,084 in ineligible questioned costs, six significant deficiencies in internal control, and two instances of material noncompliance. There were two recommendations to determine the allowability of ineligible questioned costs, and to correct the two instances of material noncompliance.

Over $70.4 million in program funds covered. The audit identified $351 in questioned costs and three instances of material noncompliance. There was one recommendation to correct the instances of material noncompliance.
Oversight Activities


Over $29.64 million in program funds covered. The audit identified no questioned costs, no instances of material noncompliance, no significant deficiencies in internal control, and no material weaknesses in internal control. There were no recommendations.

Closeout Audit of Costs Incurred by Purdue University, Strengthening Afghanistan Agriculture Faculties, Grant 306-A-00-11-00516, July 1, 2015, to December 31, 2016

Over $490,000 million in program funds covered. The audit identified no questioned costs, no instances of material noncompliance, no significant deficiencies in internal control, and no material weaknesses in internal control. There were no recommendations.

Ongoing Oversight Projects

As of June 30, 2019, the Lead IG agencies and their partner agencies had 31 ongoing projects related to OFS. Figure 7 describes the ongoing projects by strategic oversight area.

Tables 9 and 10, contained in Appendix C, list the title and objective for these ongoing projects. The following sections highlight some of these ongoing projects by strategic oversight area.

Security

- The DoD OIG is conducting an audit to determine whether the DoD is assessing and mitigating cybersecurity risks when purchasing and using select commercial items.
- The DoD OIG is evaluating whether the Military Services are providing enough credentialed counterintelligence personnel to meet overseas contingency operations requirements.
- The GAO is conducting an audit to determine the extent to which the DoD has modified its approach for U.S. military personnel to advise and assist partner forces based on lessons learned. The GAO is also reviewing the Afghanistan Security Force Fund training contracts to determine the extent to which DoD, in conjunction with NATO, has defined advisor team missions, goals, and objectives.

Stabilization

- SIGAR is conducting an audit to determine to what extent the DoD and its contractors have conducted the required oversight of the ScanEagle unmanned aircraft systems contracts.
- SIGAR is conducting an audit to determine to what extent the DoD’s support to the Women’s Participation Program has achieved program goals and met performance metrics. SIGAR is also inspecting the ANA’s Northeastern Electrical Interconnect Power System in Pul-e-Khumri, and the Women’s Compound at the ANA Regional Training Center in Jalalabad.
OPERATION FREEDOM’S SENTINEL

SUPPORT TO MISSION

- The DoD OIG is evaluating the V-22 Osprey engine air particle separator design to determine if the air particle separator effectively protects the engine in desert environments.
- The DoD OIG is also conducting an audit to determine whether the Army Contracting Command-Afghanistan’s award and administration of contracts mitigate contingency contracting risks, such as non-performance and improper payments.
- The DoS OIG is conducting an audit to determine whether the physical security features for the U.S. Embassy in Kabul met contract requirements and industry standards.
- The DoS OIG is evaluating the termination of the Camp Eggers Guard Housing contract to determine the reason for the contractor’s failure to complete the contract terms and the extent to which the expenditures exceeded the budgeted amount.
- The DoS OIG is also auditing the Aviation Working Capital Fund cost center to determine whether the fees collected were sufficient to cover all costs required to sustain operations in Iraq and Afghanistan.
- The Army Audit Agency is auditing reach-back contracting support to determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency and expeditionary operations.

USAID OIG has 11 ongoing oversight projects related to USAID’s activities in Afghanistan, which do not involve OFS-related programs or activities. Table 11, contained in Appendix D, lists the title and objective for these ongoing projects.

Planned Oversight Projects

As of June 30, 2019, the Lead IG agencies and their partner agencies had 18 planned projects related to OFS. Figure 8 describes the planned projects by strategic oversight area.

Tables 12 and 13, contained in Appendix E, list the project title and objective for each of these projects. The following highlights some of these planned projects by strategic oversight area.

SECURITY

- SIGAR intends to conduct an audit to determine to what extent the DoD’s use of appropriated funds have promoted recruitment and retention of women in the ANDSF.

GOVERNANCE AND CIVIL SOCIETY

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

STABILIZATION

- SIGAR intends to inspect the Afghan National Army’s MoD headquarters’ infrastructure and security improvements, as well as the Afghan National Police’s (ANP) MoI headquarters’ entry control points, parking, and lighting.

SUPPORT TO MISSION

- The DoD OIG intends to conduct an audit to determine whether the DoD Military Services and the Defense Finance and Accounting Service accurately calculated hazard pay and other supplemental pay rates for combat zone deployments.

- The DoS OIG intends to conduct an audit to determine to what extent DoS oversight of grants complied with Federal regulations and DoS guidance. Another DoS audit will determine whether DoS contractors providing armoring services to the DoS comply with contract terms and conditions.

- SIGAR intends to conduct an audit to determine whether the DoD’s end use monitoring of equipment purchased for the ANDSF has been implemented in accordance with the Arms Export Control Act. SIGAR also intends to conduct a follow-up audit of the ANP personnel and payroll systems.

INVESTIGATIONS AND HOTLINE ACTIVITY

Investigations

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

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

OFS INVESTIGATIVE ACTIVITY

This quarter, Lead IG investigations resulted in seven contractor debarments and recovery of $28,868 reimbursed to the U.S. Government. The debarments and recovered funds are discussed on page 67.
OPERATION FREEDOM’S SENTINEL

ACTIVITY BY FRAUD AND CORRUPTION
INVESTIGATIVE WORKING GROUP

OPERATION FREEDOM’S SENTINEL
As of June 30, 2019

OPEN INVESTIGATIONS
63

Q3 FY 2019 ACTIVITY
Cases Closed | 16

Q3 FY 2019 BRIEFINGS
Briefings Attendees | 266

Q3 FY 2019 RESULTS
Arrests | —
Criminal Charges | —
Criminal Convictions | —
Fines/Recoveries | $28,868
Debarments | 7
Contract Terminations | —

OPEN INVESTIGATIONS BY WORKING GROUP MEMBER*

SOURCES OF ALLEGATIONS

PRIMARY OFFENSE LOCATIONS

*Some investigations are joint with more than one agency and some not joint with any other agency. Therefore, the total number of Joint Open Cases may not equal the total number of Open Cases. Open Cases as of 6/30/2019.
As of June 30, 2019, investigative branches of DoS OIG and DoD OIG and their partner agencies closed 16 investigations, initiated 14 new investigations, and coordinated on 63 open investigations. The investigations involve a variety of alleged crimes, including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and trafficking-in-persons. This quarter, the Fraud and Corruption Investigative Working Group conducted 43 fraud awareness briefings for 266 participants.

The dashboard on the opposite page contains a consolidated listing of these investigative components. The following are examples of investigative activities.

**Seven Contractors Debarred Following Separate Investigations into False Claims and Fraud Allegations**

During the quarter, debarment officials debarred three companies and four people from doing business with the U.S. government after two separate investigations into allegations of receiving improper or fraudulent payments.

In the first investigation, conducted by DCIS and Army Criminal Investigation Division (CID), on May 9 Highland Alhujaz Co, LTD and Highland Al Hujaz Co, LTD, Co. were debarred from contracting with the Executive Branch of the U.S. Government until May 6, 2023, for allegedly submitting false claims for payment to the U.S. Army Corps of Engineers. The false claims were for work on a construction project at Camp Hero, Southern Afghanistan. After a review of the facts of the case, the Fraud Section, Criminal Division, U.S. Department of Justice, declined federal criminal prosecution.

In the second investigation, Matachi Green Logistics Services and four people were debarred from contracting with the Executive Branch of the U.S. Government until May 2024. DCIS, Army CID, and SIGAR initiated the investigation when information after receiving allegations of a conspiracy to defraud the Bagram Airfield contracting office between June 2018 and September 2018. The investigation revealed the individuals and company named above allegedly fraudulently submitted $144,000 in bills for payment on the deliveries of air conditioning units to Bagram Airfield, but no contracts or orders had been issued. After a review of the facts of the case, the Fraud Section, Criminal Division, U.S. Department of Justice, declined federal criminal prosecution.

**Contractor Pays Restitution for Overbilling on Manpower Hours**

During the quarter, Consolidated Analysis Center Inc., or CACI International Inc. (CACI) reimbursed $28,868 to the U.S. Government for overbilling excessive manpower labor hours, based on an internal audit of employee timecards. The recovery was the result of a November 2018 joint CID and DCIS investigation based on allegations employees who worked for CACI subsidiary Six3 Intelligence Solutions, LLC were inappropriately charging excess labor hours on a contract for services at Bagram Air Field.

**INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES**

The Lead IG agencies and their partner agencies have 45 ongoing “legacy” cases involving the OFS area of operation that occurred prior to the designation of OFS.
USAID OIG INVESTIGATIVE ACTIVITY IN AFGHANISTAN

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

During the quarter, USAID OIG received 25 new allegations related to USAID’s activities in Afghanistan. As of June 30, 2019, USAID OIG had 24 open investigations, including eight joint investigations with SIGAR involving Afghanistan-related programs and operations. USAID OIG submitted two referrals including one to USAID/Afghanistan and one to USAID Human Capital and Talent Management.

In addition, USAID OIG conducted six fraud awareness briefings in Afghanistan during the quarter for 130 participants.

In other outreach, USAID’s Inspector General and the OIG’s investigations and audit leadership met with the U.S. Representative for UN Management and Reform, as well as officials in UN oversight bodies, to discuss the need for more intensive oversight of public international organizations. Specifically, USAID OIG briefed relevant UN bureaus engaged in humanitarian assistance and oversight on new reporting requirements for public international organizations.

**Hotline**

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

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

As noted in Figure 9, the complaints received during this quarter are related to personal misconduct and criminal allegations, procurement or contract administration irregularities, waste of Government resources, personnel matters, reprisal, safety and security, and trafficking in persons allegations.
Airmen, Soldiers and personnel prepare to load Apache Helicopters into a C-5 Galaxy at Bagram Airfield. (U.S. Air Force photo)

APPENDICES

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APPENDIX A

Classified Appendix to this Report

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

APPENDIX B

Methodology for Preparing this Lead IG Quarterly Report

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

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

This report contains information from the Lead IG agencies as well as from partner oversight agencies. This unclassified report covers the period from April 1, 2019, through June 30, 2018.

To fulfill its congressional mandate to produce a quarterly report on OFS, the Lead IG gathers data and information from Federal agencies and open sources. The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of formal audits, inspections, or evaluations referenced in this report, the Lead IG agencies have not verified or audited all of the data and information provided by the agencies.

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

INFORMATION COLLECTION

Each quarter, the Lead IG gathers information from federal agencies about their programs and operations related to OFS. Lead IG coordinates with SIGAR, which also issues requests for information to support its quarterly report, to avoid duplication and minimize the burden on reporting agencies while maximizing the collective yield of the requests. The Lead IG agencies use responses to these requests for information to develop sections of the OFS quarterly report, as well as to inform decisions concerning future audits and evaluations.
OPEN-SOURCE RESEARCH

This report also draws on the most current, publicly available information from reputable sources.

Sources used in this report include the following:

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

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

REPORT PRODUCTION

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

Offices that provide responses to Lead IG requests for information are given opportunities to verify and comment on the content of the report. During the first review, the Lead IG asks agencies to correct inaccuracies and provide additional documentation. The Lead IG incorporates agency comments, where appropriate, and sends the report back to the agencies for a final review for accuracy. Each of the Lead IG agencies coordinates the review process with its own agency.


## APPENDIX C

### Ongoing OFS Oversight Projects

Tables 9 and 10 list the title and objective for Lead IG and partner agencies ongoing oversight projects.

Table 9.

**Ongoing Oversight Projects by Lead IG Agency, as of June 30, 2019**

<table>
<thead>
<tr>
<th>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audit of DoD’s Management of Cybersecurity Risks for Purchasing Commercial Items</strong></td>
</tr>
<tr>
<td>To determine whether the DoD is assessing and mitigating cyber security risks when purchasing and using select commercial items.</td>
</tr>
<tr>
<td><strong>Audit of the National Maintenance Strategy Contract in Afghanistan</strong></td>
</tr>
<tr>
<td>To determine whether the DoD effectively developed the requirements for the National Maintenance Strategy contract.</td>
</tr>
<tr>
<td><strong>Audit of the Afghan Personnel and Pay System</strong></td>
</tr>
<tr>
<td>To determine whether the DoD implemented the Afghan Personnel and Pay System to accurately pay and track Afghan forces.</td>
</tr>
<tr>
<td><strong>Evaluation of the V-22 Osprey Engine Air Particle Separator</strong></td>
</tr>
<tr>
<td>To determine whether the V-22 program office developed the Engine Air Particle Separator to protect its engines in desert environments to increase the safety of the DoD personnel and maintain mission readiness.</td>
</tr>
<tr>
<td><strong>U.S. and Coalition Efforts to Train, Advise, Assist, and Equip Afghan Tactical Air Coordinators and Air Liaison Officers</strong></td>
</tr>
<tr>
<td>To evaluate whether U.S. and coalition efforts to train, advise, assist, and equip Afghan Tactical Air Coordinators and Air Liaison Officers meet air-to-ground integration identified in operational plans and applicable policies.</td>
</tr>
<tr>
<td><strong>Evaluation of OFS Force Protection Screening and Biometric Vetting Operations</strong></td>
</tr>
<tr>
<td>To determine whether USFOR-A has effective procedures for conducting force protection counter-intelligence screening, biometrics, and vetting operations.</td>
</tr>
<tr>
<td><strong>Evaluation of Military Services Counterintelligence Workforce Capability Development</strong></td>
</tr>
<tr>
<td>To determine whether the Military Services are providing enough credentialed counterintelligence personnel to meet overseas contingency operations requirements.</td>
</tr>
<tr>
<td><strong>Contracting Command-Afghanistan’s Policies and Procedures for Contingency Contracting Risks</strong></td>
</tr>
<tr>
<td>To determine whether the Army Contracting Command- Afghanistan’s award and administration of contracts mitigate contingency contracting risks, such as non-performance and improper payments, specific to Afghanistan.</td>
</tr>
<tr>
<td><strong>Evaluation of U.S. Central Command Kinetic Targeting Processes and Reporting Procedures</strong></td>
</tr>
<tr>
<td>To evaluate U.S. Central Command’s target development and prosecution processes, as well as post-strike collateral damage and civilian casualty assessment activities.</td>
</tr>
<tr>
<td><strong>Audit of the Core Inventory Management System Implementation</strong></td>
</tr>
<tr>
<td>To determine whether the DoD’s implementation of the Core Inventory Management System improved weapons and vehicle accountability.</td>
</tr>
</tbody>
</table>
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of Physical Security Construction in Kabul, Afghanistan
To determine whether the Bureau of Overseas Buildings Operations and other DoS stakeholders managed the construction of physical security features at U.S. Embassy Kabul’s newly constructed facilities to ensure that they met industry standards and contract requirements.

Audit of Cost Management and Recovery Efforts of Embassy Air in Afghanistan and Iraq
To determine whether the fees collected by the Aviation Working Capital Fund cost center were sufficient to cover all costs required to sustain operations in Iraq and Afghanistan.

Evaluation of Camp Eggers Guard Housing Contract Termination
To determine the reason for the contractor’s failure to fulfill the contract terms and for the expenditures significantly increasing over the initial budgeted amount.

Table 10.
Ongoing Oversight Projects by Lead IG Partner Agencies, as of June 30, 2019

AIR FORCE AUDIT AGENCY

Air Force Office of Special Investigations Emergency and Extraordinary Expense Funds
To determine whether Air Force Office of Special Investigations officials effectively managed and accounted for Emergency and Extraordinary Expense Funds at deployed locations.

ARMY AUDIT AGENCY

Reach-Back Contracting Support
To determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency/expeditionary operations.

GOVERNMENT ACCOUNTABILITY OFFICE

Advise and Assist Mission in Afghanistan
To determine what are the budgets, funding sources and transactions for all DoD Afghanistan Security Force Fund training contracts during FYs 2017-2019; and the extent to which DoD has processes and procedures to ensure that DoD Afghanistan Security Force Fund training contracts’ costs and pricing are reasonable, and contracts are executed in accordance with all applicable contracting laws, regulations and trade agreements.

Review of Afghanistan Security Force Fund Training Contracts
To review the DoD’s Afghanistan Security Force Fund (ASFF) training contracts, to include the following key questions: what are the budgets, funding sources and transactions for all ASFF training contracts during FY 2017-2019; and to what extent does DoD have processes and procedures to ensure that ASFF training contracts’ costs and pricing are reasonable, and contracts are executed in accordance with all applicable contracting laws, regulations and trade agreements.

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Inspection of the Women’s Compound at the Afghan National Police Regional Training Center–Jalalabad
To assess whether the construction was completed in accordance with contract requirements and applicable construction standards; and the facilities are being used and properly maintained.
### Afghanistan Integrated Support Services—Technical Equipment Maintenance Program Contract Follow-Up—Vehicle Spare Part Cost
To review the Technical Equipment Maintenance Program contract to determine Afghanistan Integrated Support Services’ requirements for the purchase of spare parts for vehicle maintenance under the ANA’s Technical Equipment Maintenance Program contract; describe weaknesses in the contractor’s purchasing practices, and identify the steps taken to minimize the impact of spare part cost increases; determine the costs of spare parts purchased by Afghanistan Integrated Support Services over the course of the contract and compare costs of those spare parts to spare parts purchased through the Foreign Military Sales system; and assess additional costs paid by CSTC-A for Afghanistan Integrated Support Services’ maintenance practices.

### Inspection of Construction and Utility Upgrades for the Afghan National Army Garrison at South Kabul International Airport
To inspect the construction and utility upgrades at the ANA garrison and determine whether the construction and upgrades were completed in accordance with contract requirements and applicable construction standards; and the facilities and utilities are being used and properly maintained.

### Department of Defense’s Support for the Women’s Participation Program in Afghanistan
To assess the DoD’s efforts to support the Women’s Participation Program and identify the DoD’s goals for the program and how it selected projects to achieve those goals; assess the extent to which DoD established performance metrics to measure its progress in meeting these goals and the extent to which the goals were met; and assess the extent to which facilities DoD constructed as part of the program are being used for their intended purposes.

### Department of Defense’s Efforts to Train and Equip the Afghan National Army with ScanEagle Unmanned Aircraft Systems (UAS)
To assess the extent to which the DoD and its contractors conducted the required oversight of the ScanEagle UAS contracts; achieved their stated objectives and addressed implementation challenges; and enabled the Afghan National Army to operate and sustain the ScanEagle UAS.

### Inspection of the Afghan National Army’s Northeastern Electrical Interconnect Power System in Pul-e-Khumri
To assess whether construction was completed in accordance with contract requirements and applicable construction standards; and the power system is being used and properly maintained.

### Inspection of the Women’s Compound at the Afghan National Police Regional Training Center in Herat
To assess whether construction was completed in accordance with contract requirements and applicable construction standards; and the facilities are being used and properly maintained.

### Inspection of the Ministry of Commerce and Industries’ New Administrative Building in Kunduz
To assess whether the work was completed in accordance with contract requirements and applicable construction standards; and the facility is being used and properly maintained.

### Inspection of the Afghan National Army and Afghan National Police Northern Electrical Interconnect Expansion Project in Kunduz
To inspect the Afghan National Army and Afghan National Police Northern Electrical Interconnect Expansion project in Kunduz. Specifically, we plan to assess whether the design and construction was completed in accordance with contract requirements and applicable construction standards, and the resulting product is being used and properly maintained.

### Inspection of the Demolition and Construction of a Hangar at the Afghan National Army and Train Advise Assist Command–Air’s Joint Aircraft Facility I
To assess whether the work was completed in accordance with contract requirements and applicable construction standards; and the hangar is being used and properly maintained.
**U.S. Government Counter Threat Finance Efforts Against the Afghan Terrorist and Insurgent Narcotics Trade**

To identify the strategies and policies that guide the U.S. Government's counternarcotics effort, including efforts to counter Afghan terrorists and insurgents’ drug trade-related sources of funding; identify the activities and funding U.S. Government agencies have directed to counter Afghan terrorists and insurgents’ drug trade-related sources of funding; determine the extent to which U.S. Government agencies measure and evaluate the effectiveness of their efforts to counter Afghan terrorists and insurgents’ drug trade-related sources of funding; and identify the challenges, if any, that affect these efforts and how the agencies are addressing these challenges.

**Equipment Acquisition Inquiry Letter to Obtain Information about Unarmored Vehicle Purchases and M1115A1 High Mobility Multipurpose Wheeled Vehicles (HMMWV)**

To obtain information about unarmored vehicle purchases and M1115A1 HMMWVs.

**Review of Afghan National Army Vaccination Process**

To determine where the ANA maintains soldiers vaccination records, and if the system of record is sufficient to ensure that soldiers are vaccinated in accordance with schedules; and the extent to which ANA has the capacity to procure vaccines for soldiers in accordance with assessed needs, and distributes and stores vaccines in a manner that minimizes spillage.

**Department of Defense’s Effort to Develop a Professional Afghan Air Force and Special Mission Wing**

To examine the extent to which the DoD ensures that the AAF and SMW recruit, train, and retain qualified personnel needed to operate and maintain the aircraft currently in and expected to be added to their fleets; and the AAF and SMW modernization plan addresses validated capability gaps.
## APPENDIX D

### Ongoing Non-OFS Oversight Projects

Table 11.

**Ongoing USAID OIG Projects in Afghanistan**

<table>
<thead>
<tr>
<th>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ACA Financial Audit of American University of Afghanistan</strong></td>
</tr>
<tr>
<td>To audit cooperative agreement No. 306-A-13-00004 for the period from August 1, 2015, to July 31, 2017.</td>
</tr>
<tr>
<td><strong>ACA Financial Audit of The Asia Foundation</strong></td>
</tr>
<tr>
<td>To audit the Survey of the Afghanistan People, Grant 306-G-12-00003, for the period October 1, 2015, to April 30, 2018.</td>
</tr>
<tr>
<td><strong>ACA Financial Audit of ABT Associates, Inc.</strong></td>
</tr>
<tr>
<td><strong>ACA Financial Audit of Volunteers for Economic Growth Alliance</strong></td>
</tr>
<tr>
<td>To audit the Assistance in Building Afghanistan by Developing Enterprise cooperative agreement AID-306-LA-13-00001 for the period from January 1, 2016, to December 31, 2017.</td>
</tr>
<tr>
<td><strong>ACA Financial Audit of DI-Democracy International</strong></td>
</tr>
<tr>
<td>To audit Afghanistan Electoral Reform and Civic Advocacy, cooperative agreement 306-A-00-09-00522, for the period from January 1, 2016, to June 30, 2017.</td>
</tr>
<tr>
<td><strong>ACA Financial Audit of FHI 360</strong></td>
</tr>
<tr>
<td><strong>ACA Financial Audit of IDS-International Government Services, LLC</strong></td>
</tr>
<tr>
<td><strong>ACA Financial Audit of IRD-International Relief and Development</strong></td>
</tr>
<tr>
<td>To audit Engineering, Quality Assurance, Contract number is 306- C-00-11-00512, for the period from January 1, 2016, to April 17, 2016; and Kandahar Food Zone, cooperative agreement 306-AID-306-A-13-00008, for the period from October 1, 2016, to December 31, 2017.</td>
</tr>
<tr>
<td><strong>Audit of USAID/Afghanistan’s New Development Partnership</strong></td>
</tr>
<tr>
<td>To audit USAID/Afghanistan’s New Development Partnership to determine if USAID/Afghanistan has adopted internal policies and procedures to adequately verify indicator achievements and assessed if the reported achievements were adequately verified.</td>
</tr>
<tr>
<td><strong>Follow-Up Audit of USAID/Afghanistan’s Multi-tiered Monitoring Strategy</strong></td>
</tr>
<tr>
<td>To audit USAID’s Multi-Tiered Monitoring Strategy for Afghanistan to determine the extent that USAID has used its multi-tiered monitoring strategy to manage programs and serve as the basis for informed decision making.</td>
</tr>
<tr>
<td><strong>Audit of USAID’s Risk Management and Project Prioritization in Afghanistan and Pakistan</strong></td>
</tr>
<tr>
<td>To audit USAID’s downsizing efforts in Afghanistan and Pakistan to determine if risk management was considered as part of this process, and what impact these recommended changes could have on current and future programming going forward.</td>
</tr>
</tbody>
</table>
APPENDIX E

Planned OFS Oversight Projects

Tables 12 and 13 list the title and objective for Lead IG and partner agencies’ planned oversight projects.

Table 12.

Planned Oversight Projects by Lead IG Agency, as of June 30, 2019

<table>
<thead>
<tr>
<th>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audit of the Department of Defense Military Payroll for Combat Zone Entitlements</strong></td>
</tr>
<tr>
<td>To determine whether the DoD military components and the Defense Finance and Accounting Service accurately calculated hostile fire pay, imminent danger pay, family separation allowance, and combat zone tax exclusion for combat zone deployments.</td>
</tr>
<tr>
<td><strong>Evaluation of Tactical Signals Intelligence Processing, Exploitation and Dissemination Support to OIR and OFS</strong></td>
</tr>
<tr>
<td>To determine whether Theater Support Activity’s tactical Signals Intelligence Processing, Exploitation and Dissemination support is sufficient to satisfy OIR and OFS priority intelligence requirements</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audit of DoS Armored Vehicle Procurement Process</strong></td>
</tr>
<tr>
<td>To determine whether DoS contractors are providing armoring services to the DoS that comply with contract terms and conditions.</td>
</tr>
<tr>
<td><strong>Audit of the Administration and Oversight of Grants within the Office to Monitor and Combat Trafficking in Persons</strong></td>
</tr>
<tr>
<td>To determine the extent to which the DoS Office to Monitor and Combat Trafficking in Persons’ administration and oversight of grants are in accordance with applicable Federal acquisition regulations and DoS guidance.</td>
</tr>
</tbody>
</table>

Table 13.

Planned Oversight Projects by Lead IG Partner Agencies, as of June 30, 2019

<table>
<thead>
<tr>
<th>SPECIAL INVESTIGATOR GENERAL FOR AFGHANISTAN RECONSTRUCTION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Review of Counternarcotics Police of Afghanistan Specialized Units</strong></td>
</tr>
<tr>
<td>To audit Counternarcotics Police of Afghanistan Specialized Units to determine the extent to which counternarcotic police specialized units are achieving their goals; assess the oversight of salary payments made to personnel in the specialized units; and assess the long-term sustainability of the specialized units.</td>
</tr>
<tr>
<td><strong>Combined Security Transition Command–Afghanistan’s Efforts to Implement Conditionality through its Commitment Letters with the Ministries of Defense and Interior</strong></td>
</tr>
<tr>
<td>To identify the conditions CSTC-A has included in its commitment letters with the MoD and the MoI, and how these conditions have changed over time; assess the extent to which the MoD and Moi met those conditions; and assess the extent to which CSTC-A implemented the penalties described in the commitment letters when the MoD and MoI did not meet those conditions.</td>
</tr>
<tr>
<td><strong>DoD’s Gender Advising Programs for the Ministries of Defense and Interior</strong></td>
</tr>
<tr>
<td>To identify the DoD’s gender-related goals for the MoD and MoI, and determine how the DoD has incorporated these goals in its strategies, plans, and other directives related to its ministry advising efforts; identify how the DoD measures the results of its gender-advising efforts and the extent to which these efforts have been met and are effective; and identify what impediments, if any, may be prohibiting greater success in gender-related areas of improvement at the MoD and MoI, and how the DoD is addressing those issues.</td>
</tr>
</tbody>
</table>
Audit of ANDSF Pharmaceutical, Medical, and Surgical Materials (Class VIII)
To assess the extent to which DoD and the ANDSF developed and validated ANDSF Class VIII needs; provided needed Class VIII supplies in accordance with DoD and ANDSF requirements; and oversee the proper storage, maintenance, and usage of Class VIII supplies and equipment.

Audit of the DoD’s End Use Monitoring of Equipment Purchased for the ANDSF
To determine the extent to which the DoD has implemented an end use monitoring program in accordance with Section 40A of the Arms Export Control Act; is conducting post-delivery monitoring, both routine and enhanced, of end-use items; and is reporting and investigating end-use violations in accordance with applicable regulations, policies, and procedures.

DoD’s Use of Funds Appropriated to Recruit and Retain Women in the ANDSF
To determine how much of the appropriated funding meant to support women in the ANDSF DoD has spent and identify the efforts the DoD has implemented using this funding; how the DoD selects which efforts to fund; and how these efforts have promoted recruitment and retention of women in the ANDSF.

Inspection of ANA NEI Camp Shaheen/Dahti Shadian
To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of ANA AEI Electrical Infrastructure MFNDU/ Darulaman/Commando
To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of ANA MOD Headquarters Infrastructure & Security Improvements
To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of ANP MOI HQ Entry Control Points, Parking, and Lighting
To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of ANA AEI Electrical Infrastructure Pol-i-Charkhi
To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of ANA KNMH Entry Control Point 1&2
To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Follow-up Audit of Afghan National Police Personnel and Payroll Systems
To assess the processes by which CSTC-A, United Nations Development Programme, and the Afghan government collect personnel and payroll data for ANP personnel assigned and present-for-duty; how CSTC-A, the United Nations Development Programme, and the Afghan government store, access, transfer, and use this data; and the extent to which CSTC-A, the United Nations Development Programme, and the Afghan government verify and reconcile ANP personnel and payroll data to determine the accuracy of the data.

Follow-up Audit of Afghan National Army Personnel and Payroll Systems
To assess the processes by which CSTC-A and the Afghan government collect personnel and payroll data for ANA personnel assigned and present-for-duty; how CSTC-A and the Afghan government store, access, transfer, and use this data; and the extent to which CSTC-A and the Afghan government verify and reconcile ANA personnel and payroll data to determine the accuracy of the data.
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Acronym</th>
</tr>
</thead>
<tbody>
<tr>
<td>AAF</td>
<td>Afghan Air Force</td>
</tr>
<tr>
<td>ACJC</td>
<td>Anti-Corruption Justice Center</td>
</tr>
<tr>
<td>ACO</td>
<td>Administrative Contracting Officer</td>
</tr>
<tr>
<td>AFAA</td>
<td>Air Force Audit Agency</td>
</tr>
<tr>
<td>AFOSI</td>
<td>Air Force Office of Special Investigations</td>
</tr>
<tr>
<td>ALP</td>
<td>Afghan Local Police</td>
</tr>
<tr>
<td>ANA</td>
<td>Afghan National Army</td>
</tr>
<tr>
<td>ANA-TF</td>
<td>Afghan National Army Territorial Force</td>
</tr>
<tr>
<td>ANDSF</td>
<td>Afghan National Defense and Security Forces</td>
</tr>
<tr>
<td>ANP</td>
<td>Afghan National Police</td>
</tr>
<tr>
<td>ASFF</td>
<td>Afghan Security Forces Fund</td>
</tr>
<tr>
<td>ASSF</td>
<td>Afghan Special Security Forces</td>
</tr>
<tr>
<td>AUAF</td>
<td>American University of Afghanistan</td>
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<tr>
<td>CGFS</td>
<td>Comptroller and Global Financial Services</td>
</tr>
<tr>
<td>COR</td>
<td>Contracting Officer Representative</td>
</tr>
<tr>
<td>CSTC-A</td>
<td>Combined Security Transition Command-Afghanistan</td>
</tr>
<tr>
<td>CVE</td>
<td>Countering Violent Extremism</td>
</tr>
<tr>
<td>DCIS</td>
<td>Defense Criminal Investigative Service</td>
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<tr>
<td>DIA</td>
<td>Defense Intelligence Agency</td>
</tr>
<tr>
<td>DoD</td>
<td>Department of Defense</td>
</tr>
<tr>
<td>DoS</td>
<td>Department of State</td>
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<tr>
<td>DS</td>
<td>Diplomatic Security</td>
</tr>
<tr>
<td>FFP</td>
<td>Food for Peace</td>
</tr>
<tr>
<td>FY</td>
<td>Fiscal Year</td>
</tr>
<tr>
<td>GAO</td>
<td>Government Accountability Office</td>
</tr>
<tr>
<td>IDP</td>
<td>Internally Displaced Person</td>
</tr>
<tr>
<td>IEC</td>
<td>Independent Election Commission</td>
</tr>
<tr>
<td>IED</td>
<td>Improvised Explosive Device</td>
</tr>
<tr>
<td>INL</td>
<td>International Narcotics and Law Enforcement Affairs</td>
</tr>
<tr>
<td>IOM</td>
<td>International Organization for Migration</td>
</tr>
<tr>
<td>ISIS-K</td>
<td>Islamic State of Iraq and Syria-Khorasan</td>
</tr>
<tr>
<td>JFOC</td>
<td>Justification for other than full and open competition</td>
</tr>
<tr>
<td>Lead IG</td>
<td>Lead Inspector General</td>
</tr>
<tr>
<td>Lead IG agencies</td>
<td>DoD OIG, DoS OIG, and USAID OIG</td>
</tr>
<tr>
<td>MoD</td>
<td>Ministry of Defense</td>
</tr>
<tr>
<td>MoI</td>
<td>Ministry of Interior Affairs</td>
</tr>
<tr>
<td>NAT</td>
<td>National Afghan Trucking</td>
</tr>
<tr>
<td>NATO</td>
<td>North Atlantic Treaty Organization</td>
</tr>
<tr>
<td>NEA</td>
<td>Near Eastern Affairs</td>
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<tr>
<td>OBO</td>
<td>Overseas Building Operations</td>
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<tr>
<td>OCO</td>
<td>Overseas Contingency Operation</td>
</tr>
<tr>
<td>OFDA</td>
<td>Office of Foreign Disaster Assistance</td>
</tr>
<tr>
<td>OFS</td>
<td>Operation Freedom’s Sentinel</td>
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<tr>
<td>OIG</td>
<td>Office of Inspector General</td>
</tr>
<tr>
<td>OIR</td>
<td>Operation Inherent Resolve</td>
</tr>
<tr>
<td>SFAB</td>
<td>Security Force Assistance Brigade</td>
</tr>
<tr>
<td>SIGAR</td>
<td>Special Inspector General for Afghanistan Reconstruction</td>
</tr>
<tr>
<td>SMW</td>
<td>Special Mission Wing</td>
</tr>
<tr>
<td>SRAR</td>
<td>Special Representative for Afghanistan Reconciliation</td>
</tr>
<tr>
<td>SSA</td>
<td>Security Sector Assistance</td>
</tr>
<tr>
<td>UN</td>
<td>United Nations</td>
</tr>
<tr>
<td>UNAMA</td>
<td>United Nations Assistance Mission in Afghanistan</td>
</tr>
<tr>
<td>UN OCHA</td>
<td>United Nations Office for the Coordination of Humanitarian Affairs</td>
</tr>
<tr>
<td>USAID</td>
<td>United States Agency for International Development</td>
</tr>
<tr>
<td>USFOR-A</td>
<td>United States Forces-Afghanistan</td>
</tr>
</tbody>
</table>
Executive Summary

17. CSTC-A OS, response to DoD OIG request for information, 6/14/2019.
34. USAID OFDA and FFP, response to USAID OIG request for information, 6/18/2019.
47. DoS SRAR, response to State OIG request for information, 7/15/2019.
52. DoS SRAR, response to State OIG request for information, 7/15/2019.
60. DoS SRAR, response to State OIG request for information, 7/15/2019.
64. DoS SRAR, response to State OIG request for information, 7/15/2019.
70. DoS SRAR, response to State OIG request for information, 7/15/2019.
73. DoS SRAR, response to State OIG request for information, 7/15/2019.
75. DoS SRAR, response to State OIG request for information, 7/15/2019.
76. DoS SRAR, response to State OIG request for information, 7/15/2019.
77. DoS SRAR, response to State OIG request for information, 7/15/2019.
82. DoS SRAR, response to State OIG request for information, 7/15/2019.


19. DIA, response to DoD OIG request for information, 6/18/2019.


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66. USFOR-A, vetting comment, 8/6/2019; DoD, vetting comment, 8/7/2019.
68. USFOR-A AAG, response to SIGAR request for information, 6/7/2019.
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134. CSTC-A, response to DoD OIG request for information, 6/15/2019.

135. CSTC-A, response to DoD OIG request for information, 6/15/2019.


137. CSTC-A, response to DoD OIG request for information, 6/15/2019.


139. CSTC-A, response to DoD OIG request for information, 6/15/2019.


144. DoD OUSD(P), vetting comment, 8/8/2019.


147. DoD OUSD(P), vetting comment, 8/8/2019.


149. CSTC-A, vetting comment, 5/7/2019.

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151. CSTC-A MAG I, response to DoD OIG request for information, 6/14/2019.

152. CSTC-A MAG I, response to DoD OIG request for information, 6/14/2019.


155. CSTC-A MAG I, response to DoD OIG request for information, 6/17/2019.


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264. USAID OAPA, response to USAID OIG request for information, 6/18/2019.

265. USAID OAPA, response to USAID OIG request for information, 6/18/2019.


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281. USAID OFDA and FFP, response to USAID OIG request for information, 6/18/2019.

282. USAID OAPA, response to USAID OIG request for information, 6/18/2019.


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299. DoD Comptroller, response to DoD OIG request for information, 7/10/2019.

300. DoD Comptroller, response to DoD OIG request for information, 7/10/2019.

301. CSTC-A, response to DoD OIG request for information, 7/22/2019.

302. Reuters, “Pentagon to Transfer $1.5 Billion to Border Wall from Afghan Forces, Other Areas,” 5/10/2019.


305. DoD Comptroller, response to DoD OIG request for information, 7/10/2019.


Sources for “The ANDSF’S Distribution Problem” (pp. 34-35):
TO REPORT FRAUD, WASTE, OR ABUSE RELATED TO OVERSEAS CONTINGENCY OPERATIONS AND PROGRAMS, CONTACT:

DEPARTMENT OF DEFENSE HOTLINE
dodig.mil/hotline
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DEPARTMENT OF STATE HOTLINE
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1-800-409-9926 or 202-647-3320

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT HOTLINE
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1-800-230-6539 or 202-712-1023