



OPERATION FREEDOM'S SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



JANUARY 1, 2021–MARCH 31, 2021

ABOUT THIS REPORT

A 2013 amendment to the Inspector General Act established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations and requires that the Lead IG submit quarterly reports to the U.S. Congress on each active operation. The Chair of the Council of the Inspectors General on Integrity and Efficiency designated the DoD Inspector General (IG) as the Lead IG for Operation Freedom's Sentinel (OFS). The DoS IG is the Associate IG for the operation. The USAID IG participates in oversight of the operation.

The Offices of Inspector General (OIG) of the DoD, the 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 the Lead IG statutory responsibilities to:

- Develop a joint strategic plan to conduct comprehensive oversight of the operation.
- Ensure independent and effective oversight of programs and operations of the U.S. Government in support of the operation through either joint or individual audits, inspections, investigations, and evaluations.
- Report quarterly to Congress and the public on the 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, the DoS, USAID, and other Federal agencies about OFS and related programs. The Lead IG agencies also gather data and information from other sources, including official documents, 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 audits, inspections, investigations, or evaluations referenced in this report, the Lead IG agencies have not audited the data and information cited in this report. The DoD, the DoS, and USAID vet the reports for accuracy prior to publication. For further details on the methodology for this report, see Appendix B.

CLASSIFIED APPENDIX

This report includes an appendix containing classified information about the U.S. counterterrorism mission and other U.S. Government activities in Afghanistan. The Lead IG provides the classified appendix separately to relevant agencies and congressional committees. Due to the coronavirus disease-2019 pandemic, the DoS and USAID Inspectors General did not provide information for or participate in the preparation of the classified appendix this quarter.

FOREWORD

We are pleased to submit this Lead Inspector General (Lead IG) quarterly report to the U.S. Congress 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 (ISIS-K), 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 the Afghan National Defense and Security Forces.

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 of January 1, 2021, through March 31, 2021.

This report also discusses the planned, ongoing, and completed oversight work conducted by the Lead IG agencies and our partner oversight agencies during the quarter. This quarter, the Lead IG and partner agencies issued 12 audit, inspection, and evaluation reports related to OFS.

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



Handwritten signature of Sean W. O'Donnell in black ink.

Sean W. O'Donnell
Acting Inspector General
U.S. Department of Defense



Handwritten signature of Diana Shaw in black ink.

Diana Shaw
Acting Inspector General
U.S. Department of State



Handwritten signature of Thomas J. Ullom in black ink.

Thomas J. Ullom
Acting Inspector General
U.S. Agency for International
Development



On the Cover

(Top row): Members of Afghan civil society meet with DoS representatives in Kabul (DoS photo); Afghan National Army trainees stand in formation (U.S. Army Reserve photo); U.S. Secretary of State Antony J. Blinken participates in a meet and greet with U.S. Mission Afghanistan personnel in Kabul (DoS photo); a U.S. Air Force A-10 Thunderbolt II approaches a U.S. Air Force KC-135 Stratotanker (U.S. Air Force photo). (Bottom row): Secretary of Defense Lloyd J. Austin III is welcomed with an honor cordon as he arrives at the presidential palace for a meeting with Afghan President Ashraf Ghani (DoD photo).

MESSAGE FROM THE LEAD INSPECTOR GENERAL



Sean W. O'Donnell

I am pleased to present this Lead Inspector General (Lead IG) report on Operation Freedom's Sentinel (OFS). This quarter, the Biden Administration announced it would conduct a review of U.S. policy in Afghanistan. This review ultimately informed the President's decision to begin withdrawing all U.S. forces from Afghanistan on May 1 and complete the withdrawal by September. This new timeline resulted in the United States delaying the original withdrawal deadline of May 1, which was part of the U.S.-Taliban agreement signed in February 2020.

Over the quarter, the Taliban continued to refrain from attacking U.S. and coalition troops in accordance with the terms of the U.S.-Taliban agreement. However, the Taliban escalated the campaign of violence against Afghan government forces. The Defense Intelligence Agency said that the Taliban is very likely preparing for large-scale offensives against Afghan population centers and government forces. This quarter also saw dozens of targeted killings of Afghan civilians, including government officials, teachers, journalists, medical workers, and religious scholars. Although the Taliban denied that it was attacking civilians, U.S. and Afghan officials accused the Taliban of using targeted assassinations to destabilize the population and discredit the Afghan government.

As violence consumed much of the country, peace talks between the Afghan Islamic Republic and Taliban negotiating teams failed to make any significant progress, and stalled due to high levels of violence and unmet Taliban demands. In February 2020, the Taliban had committed to begin talks in March, but negotiations did not convene until September, and basic procedural rules were not agreed to until December. As of the end of this quarter, the two sides had not finalized an agenda for peace negotiations.

The DoD continued to conduct most of its efforts to train, advise, and assist the Afghan security forces virtually this quarter due to the coronavirus-2019 (COVID-19) pandemic. The DoD said it was planning ways to provide over-the-horizon support to the Afghan forces after the withdrawal is completed.

Lead IG oversight remains critical to assess the effectiveness of U.S. support to Afghanistan. I look forward to working with my Lead IG colleagues to continue to provide oversight of and report on OFS and related U.S. Government activity in Afghanistan, as required by the IG Act.



Sean W. O'Donnell
Acting Inspector General
U.S. Department of Defense



Afghan troops take part in an honor guard ceremony at the presidential palace, Kabul. (DoD photo)

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EXECUTIVE SUMMARY

This quarter, the Biden Administration conducted a review of U.S. policy to better understand the status of operations, force levels, the peace process, and the political and security situation in Afghanistan.¹ A DoD spokesperson told reporters that this review aimed to inform the new administration's understanding of the commitments made in the February 2020 U.S.-Taliban agreement, including the May 1, 2021, withdrawal deadline for international forces.² Although the insurgents have refrained from attacking U.S. and coalition forces since that agreement was signed, the Taliban threatened to resume hostilities against coalition troops if they did not complete their withdrawal by May 1.³ On April 14, shortly after the quarter ended, President Biden announced that U.S. forces would begin their final withdrawal on May 1 and plan to complete the withdrawal by September 11, 2021.⁴

Taliban attacks against Afghan government forces increased this quarter. U.S. Forces-Afghanistan (USFOR-A) reported a historic increase in enemy-initiated attacks since the signing of the U.S.-Taliban agreement, with nearly 37 percent more enemy-initiated attacks this quarter than during the same period in 2020.⁵ According to the Defense Intelligence Agency (DIA), the Taliban very likely prepared for large-scale offensives against provincial centers, complex attacks against the Afghan National Defense and Security Forces' (ANDSF) installations, and degrading ANDSF capabilities.⁶ Taliban fighters also concentrated on controlling highways to limit the ANDSF's ability to resupply its forces and to isolate Afghan government forces at outposts and checkpoints.⁷ The Commander of U.S. Special Operations Command, General Richard Clarke, testified to Congress that "it is clear that the Taliban have not upheld what they said they would do and reduce the violence. While...they have not attacked U.S. forces, it is clear that they took a deliberate approach and increased their violence...since the peace accords were signed."⁸

Dozens of Afghan civilian government officials, educators, religious scholars, tribal leaders, medical workers, journalists, and activists were killed in targeted attacks this quarter.⁹ In the majority of these incidents, no organization claimed responsibility, and the Taliban often denied any involvement.¹⁰ However, both U.S. and Afghan officials blamed the Taliban for many of these attacks and urged them to stop.¹¹ According to the DIA, the Taliban has probably used targeted assassinations to create security vacuums in the major cities, discredit the Afghan government, and highlight the weakness of the Afghan security apparatus while still abiding by the terms of the U.S.-Taliban agreement.¹²

Peace talks between the Afghan Islamic Republic and Taliban negotiating teams failed to make any significant progress this quarter. Talks resumed following a pause in January, but increased insurgent violence across the country and unmet Taliban demands for prisoner releases and the removal of international sanctions prevented the two sides from finalizing an agenda.¹³ According to the DoS, the violence has driven a wedge between the two sides, with the Afghan government and public highly suspicious of the Taliban's sincerity to negotiate meaningfully.¹⁴

A U.S. Air Force A-10 Thunderbolt II approaches a U.S. Air Force KC-135 Stratotanker. (U.S. Air Force photo)



Afghan President Ashraf Ghani rejected the idea of a transitional power-sharing government unless he would lead it, according to the DoS. President Ghani stated that he is opposed to any transfer of power in Afghanistan that does not occur through elections.¹⁵ The DoS said that U.S. officials raised the possibility of power-sharing arrangements in an effort to accelerate the peace process and get the two Afghan sides to focus on a political settlement. The DoS emphasized that the United States was not prescribing a way forward and that the final political settlement is for the Afghans to decide.¹⁶

The Afghan Air Force (AAF) lost three helicopters in crashes due to both enemy fire and pilot error this quarter.¹⁷ According to U.S. advisors, the AAF exceeded the planned utilization rate for all its aircraft types this quarter, leading to overlapping maintenance schedules, and resulting in fewer aircraft available on a given day.¹⁸ The DoD suspended

Lead IG Oversight Activities

Travel restrictions due to the COVID-19 pandemic continued to constrain the Lead IG agencies' ability to conduct oversight of projects related to OFS during the quarter. Despite these constraints, the Lead IG agencies completed 12 reports related to OFS. These reports examined various activities that support OFS, including DoD reimbursement for air transportation services provided to coalition partners in Afghanistan, U.S. Central Command's response to the COVID-19 pandemic, DoS funding to public international organizations, and DoS preparations to return personnel to Federal facilities during the COVID-19 pandemic. As of March 31, 2021, the Lead IG agencies had 39 projects ongoing and 14 projects planned.

During this quarter, Lead IG investigations related to OFS resulted in nearly \$40,000 recovered to the U.S. Government. The investigative branches of the Lead IG agencies and their partner agencies closed 6 investigations, initiated 1 new investigation, and coordinated on 67 open investigations. The investigations involve grant and procurement fraud, corruption, theft, program irregularities, computer intrusions, and human trafficking allegations.

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. 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 24 cases to Lead IG agencies or other investigative organizations.

a previously announced plan to introduce CH-47 Chinook helicopters to the Afghan fleet this quarter, due to lack of congressional approval for the program. The suspension of the plan could result in a medium lift rotary wing capabilities gap for the ANDSF's special operations aviation component.¹⁹ Aviation support contractors began to return to theater this quarter with the easing of some COVID-19 pandemic restrictions.²⁰ However, these contractors will be required to withdraw along with U.S. military forces.²¹ Aviation advisors previously reported that the combat effectiveness of AAF aircraft cannot be sustained for more than a few months without contractor support.²² USFOR-A said that it is developing plans to provide remote contractor logistics support to Afghan aviation maintainers.²³

The UN reported that constraints to humanitarian access limited implementers' ability to deliver assistance in Afghanistan. According to the UN Office for the Coordination of Humanitarian Affairs, January 2021 saw a nearly three-fold increase in the number of access impediments for aid workers compared to January 2020.²⁴ Access incidents in February similarly exceeded the previous 3-year average for the month of February.²⁵ In January, the Taliban issued a directive to its local political leaders ordering them to prohibit the operation of community organizations and the Afghan government's COVID-19 relief program.²⁶ Two USAID implementers received threats of violence from armed opposition groups this quarter, resulting in field staff restricting their movements and operations.²⁷ Another USAID implementer suspended activities after the Taliban attempted to extort bribes from them.²⁸







Afghan National Army trainees stand in formation. (U.S. Army Reserve photo)

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STATUS OF OFS

MAJOR DEVELOPMENTS

After the quarter ended, on April 14, President Joseph R. Biden Jr. announced that after reviewing the situation in Afghanistan, his administration would not complete the military withdrawal from Afghanistan by the May deadline previously agreed to by U.S. and Taliban negotiators in February 2020. President Biden announced that U.S. forces would begin their final withdrawal on May 1, and “U.S. troops, as well as forces deployed by our NATO Allies and operational partners, will be out of Afghanistan before we mark the 20th anniversary of that heinous attack on September 11th.”²⁹ He added that the administration was still determining what a continued diplomatic presence will look like in Afghanistan and how to ensure the security of U.S. diplomats. The President’s message also included a warning that “if [the Taliban] attack us as we draw down, we will defend ourselves and our partners with all the tools at our disposal.” Additionally, the President said, “We will keep providing assistance to the Afghan National Defense and Security Forces.”³⁰

U.S. Secretary of State Antony J. Blinken participates in a meet and greet with U.S. Mission Afghanistan personnel in Kabul. (DoS photo)



Biden Administration Reviews the U.S.-Taliban Agreement, Presses for a Political Settlement

Upon entering office on January 20, 2021, President Biden indicated that his administration would conduct a review of U.S. policy related to the February 2020 U.S.-Taliban agreement prior to deciding whether to abide by the agreement's May 1 withdrawal date agreed to by the prior administration. The Office of the Under Secretary of Defense for Policy (OUSDP) said that the aim of this review was to help the administration better understand the status of U.S. operations, force levels, and the broader political and security situation in Afghanistan.³¹

In conducting its review, the Biden Administration assessed whether the Taliban had fulfilled its commitments not to support terrorist organizations and to engage in meaningful negotiations with the Islamic Republic negotiating team, according to the DoS.³² In a television interview in March, President Biden described the U.S.-Taliban agreement as “not a very solidly negotiated deal.”³³

OUSDP said that consultations with NATO and coalition partners took place while the administration's review was ongoing.³⁴ Allies were consulted at a defense ministerial

About Operation Freedom's Sentinel

MISSION

U.S. forces carry out two complementary missions under Operation Freedom's Sentinel (OFS): 1) counterterrorism operations against al-Qaeda, the Islamic State of Iraq and Syria-Khorasan (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 strikes and intelligence, surveillance, and reconnaissance, to the Afghan security forces as they fight the Taliban and terrorist organizations. The Department of State supports OFS through diplomatic efforts to reach a negotiated political settlement in Afghanistan, among other activities.

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 on May 1, 2003, Secretary of Defense Donald Rumsfeld announced an end to major combat operations in Afghanistan. Subsequently, the United States and international coalition partners transitioned to a mission designed to combat terrorism in Afghanistan while helping the nascent Afghan government to defend itself and build democratic institutions in the country.

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

OFS began on January 1, 2015, when the United States formally ended its combat mission, Operation Enduring Freedom. In 2018, the United States increased its diplomatic efforts to reach an accord with the Taliban, culminating in a February 29, 2020, agreement. Under the agreement, the United States committed to reducing its troop levels to 8,600 by July 2020, and to withdraw from Afghanistan all military forces of the United States, its allies, and coalition partners by May 1, 2021. Under the agreement, the Taliban committed to, among other things, prevent any group or individual in Afghanistan (including al-Qaeda) from threatening the security of the United States and its allies. In April 2021, President Biden announced that U.S. troops would not meet the agreed May withdrawal deadline but would rather begin their final withdrawal in May with the goal of having all U.S. military personnel, DoD civilians, and contractors out of the country by September 11, 2021.

meeting in February with Secretary of Defense Lloyd J. Austin III and a foreign ministerial meeting in March with Secretary of State Antony J. Blinken, according to OUSD(P).³⁵

Following President Biden's announcement that his administration was reviewing the U.S.-Taliban agreement, the Taliban reiterated its intent to resume hostilities against coalition troops if the U.S. Government did not meet the May 1 deadline for withdrawal, saying that under those circumstances, the Taliban would be "compelled to...continue its Jihad and armed struggle against foreign forces to liberate its country."³⁶

The U.S. Special Representative for Afghanistan Reconciliation, Ambassador Zalmay Khalilzad, met with Taliban negotiators in Doha, Qatar, on March 31 to discuss a U.S. extension of the May 1 withdrawal deadline. According to media reporting, the Taliban requested the release of 7,000 prisoners and the cancellation of UN sanctions.³⁷ A Taliban spokesperson said that keeping the May 1 withdrawal deadline was important, but so were the release of remaining prisoners, termination of sanctions, and other relevant issues.³⁸

The DIA assessed the Taliban's threats to resume hostilities against coalition forces if they did not withdraw from Afghanistan by May 1 as credible. The DIA reported that the Taliban was very likely to respond with indirect fire, suicide bombings, and vehicle-borne IED attacks.³⁹ On February 16, Taliban Political Commission head Abdul Ghani Berader issued an open letter calling on the United States to remain committed to the U.S.-Taliban agreement by withdrawing from Afghanistan by May 1. The Taliban asserted that it had met all of its February 2020 agreement commitments and the United States must do the same or it would lead to a dangerous escalation. Also in February, the Taliban issued multiple threats suggesting that it would fight until all foreign forces left Afghanistan and that peace could only be achieved through adherence to the 2020 agreement.⁴⁰

The DoS said that it supported a proposed UN-led peace conference in Istanbul, Turkey, attended by the Afghan government and the Taliban, to discuss the formation of a transitional power-sharing government.⁴¹ This quarter, DoS officials stated that the United States explored ways to accelerate what it described as the faltering peace process and get the two Afghan negotiating sides to focus on a political settlement. According to the DoS,

The DIA assessed the Taliban's threats to resume hostilities against coalition forces if they did not withdraw from Afghanistan by May 1 as credible. The DIA reported that the Taliban was very likely to respond with indirect fire, suicide bombings, and vehicle-borne IED attacks.

SELECTED KEY EVENTS, JANUARY 1, 2021–MARCH 31, 2021

JANUARY 6

Afghan peace talks resume in Doha

JANUARY 17

Two female judges from Afghanistan's Supreme Court are assassinated in Kabul. The Taliban deny involvement in the attack

FEBRUARY 18

Conference of NATO defense ministers concludes with no decision made on Afghanistan withdrawal

JAN

JANUARY 15

The DoD announces that troop level in Afghanistan has been reduced to 2,500, its lowest level since combat operations began in 2001

JANUARY 22

The Biden Administration announces that it will review the U.S.-Taliban agreement

FEB

MARCH 8

Leaked letter purportedly from the DoS proposes peace conference, pressures Afghan government to focus on a political settlement with the Taliban



Secretary of Defense Austin is welcomed with an honor cordon as he arrives at the presidential palace for a meeting with Afghan President Ashraf Ghani. (DoD photo)

U.S. officials discussed the possibility of establishing power-sharing arrangements during the quarter, but emphasized that the United States is not prescribing a way forward and that decisions regarding the final political settlement must be made by the Afghans.⁴²

Taliban Increases Violence Against Afghan Government Targets

This quarter, the DIA reported that the Taliban's military strategy very likely focuses on preparation for large-scale offensives against provincial centers, complex attacks against ANDSF and National Directorate for Security (NDS) installations, and degrading ANDSF capabilities. As of February 2021, the Taliban had surrounded the provincial capitals of Baghlan, Helmand, Kandahar, Kunduz, and Uruzgan provinces, and conducted attacks against military and intelligence targets.⁴³

MARCH 11

Following a 20-day siege, Taliban forces overrun Almar district in the northern province of Faryab

MARCH 21

Secretary of Defense Austin meets with Afghan President Ghani in Kabul during the first visit to Afghanistan by a Biden Administration cabinet member

MARCH 30

The Taliban fire two missiles into a U.S. military base in Khost province in the first attack on coalition forces since the U.S.-Taliban agreement was signed in February 2020

MAR

MARCH 18

The Afghan government and Taliban negotiators meet for a summit in Moscow with U.S. representatives present

MARCH 25

President Biden says it is "going to be hard" to meet the May deadline for withdrawal but also stated he "can't picture" U.S. forces remaining in the country beyond 2021

U.S. Special Representative for Afghanistan Reconciliation, Ambassador Zalmay Khalilzad, meets with Taliban negotiators in Doha, Qatar. (DoS photo)



From November 2020 to February 2021, Taliban fighters strived to control highways, limit the ANDSF's ability to resupply its forces, and isolate Afghan government forces at outposts and checkpoints, according to the DIA. From December 2020 to February 2021, the ANDSF withdrew from more than 200 checkpoints in Kandahar. It also reduced the police presence from 6,000 checkpoints to 113 bases and 3,700 checkpoints (see page 28).⁴⁴ The DIA also assessed that the Taliban continued assassinating government employees, security officials, and journalists this quarter with the goal of weakening ANDSF morale and undermining public trust in the government.⁴⁵

In January, then-Afghan Minister of Interior Affairs Masoud Andarabi told a group of Afghan lawmakers that the Taliban is preparing to launch a “full-scale” war in the coming months, and that its fighters plan to engage in an active campaign of violence through the winter months instead of waiting for the traditional spring offensive.⁴⁶ During the winter, snow covers the mountains and blocks major roads in parts of Afghanistan, which usually leads combatants on both sides to cease or reduce hostilities until the spring thaw in late April or early May. However, a senior Taliban official told reporters that their leadership instructed commanders to return to their positions in February as the peace talks in Qatar remained deadlocked.⁴⁷ According to media reporting, the ANDSF was making its own preparations for an early return to hostilities.⁴⁸

Afghanistan's First Vice President Amrullah Saleh told reporters in January that the U.S.-Taliban agreement conceded too much to the Taliban, saying “I am telling [the United States] as a friend and as an ally that trusting the Taliban without putting in a verification mechanism is going to be a fatal mistake.”⁴⁹ Specifically, he cited the U.S. Government's urging that Afghanistan accede to the Taliban's demand that it release 5,000 Taliban prisoners and that doing so would facilitate the peace process. Saleh said the Afghan government conveyed to the United States “at the highest level that our intelligence indicated otherwise, and if we do this [prisoner release] violence will spike. Violence has spiked.”⁵⁰ He added that the Taliban had not severed ties with al-Qaeda, and the terrorist group's leaders remain embedded inside the Taliban organization.⁵¹

On March 25, the Commander of the U.S. Special Operations Command (USSOCOM), General Richard Clarke, testified to Congress that “it is clear that the Taliban have not upheld what they said they would do and reduce the violence. While...they have not attacked

This quarter, Afghan security officials announced that government forces had rearrested 600 members of the Taliban who had returned to the battlefield after being freed from prison as part of the peace process.

U.S. forces, it is clear that they took a deliberate approach and increased their violence...since the peace accords were signed.”⁵²

This quarter, Afghan security officials announced that government forces had rearrested 600 members of the Taliban who had returned to the battlefield after being freed from prison as part of the peace process.⁵³ The DoS said that while it could verify that some fighters have returned to the battlefield, it did not have evidence to support the 600 figure.⁵⁴ Afghanistan’s National Security Adviser, Hamdullah Mohib, told reporters that the government would not free any additional Taliban prisoners and echoed First Vice President Saleh’s sentiments that the release of the prisoners had not contributed constructively to the peace process, saying “We see that none of the conditions that the Taliban agreed to in the U.S.-Taliban agreement have been fulfilled.”⁵⁵

According to media reports, this quarter the Taliban has increased its presence in areas where the ANDSF had withdrawn from military installations and checkpoints. Additionally, the Taliban established new checkpoints on the Kunduz-Takhar highway in an effort to maintain control over critical arteries of transit and commerce. Media reports also indicate that the Taliban had established or taken over checkpoints on the highway from Pul-e-Khumri to Mazar-e-Sharif in Balkh province. A Ministry of Defence (MoD) spokesperson told the press that the ministry was working to relocate vulnerable bases to more secure locations.⁵⁶

With respect to the Taliban’s perception of its own level of influence and control in Afghanistan, a Taliban spokesman stated to a reporter in January that the insurgent group believes itself to be “in a relatively stronger political and military position” than at any previous time, adding that participation in the peace talks “should never be read as weakness.”⁵⁷

ANDSF Continues to Rely on U.S. Air Support Despite Reduced Availability

In January, Kandahar province’s police chief, Brigadier General Farid Ahmad Mashal, told reporters that the Taliban was using the U.S. troop drawdown “as part of a propaganda campaign stating that it has defeated U.S. forces in Afghanistan which has led to an increase in recruitment for the Taliban.”⁵⁸ General Mashal said that the Taliban had increased the intensity of its fighting in Kandahar, and the ANDSF was actively engaged in fighting them in 10 out of the province’s 17 districts on a daily basis. While he expressed confidence in his troops, General Mashal emphasized the importance of U.S. airstrikes in supporting Afghan ground campaigns, telling reporters that “without U.S. air support, the Taliban would gain power here.”⁵⁹

According to media reporting, limited availability of U.S. airstrikes and other support for ANDSF ground operations this quarter reduced the Afghan forces’ ability to hold back Taliban advances across the country. Increasingly, the ANDSF’s special operations units have been deployed in nearly constant rotations to the front lines as the Taliban worked to increase its control over the highways that link Afghan cities and towns.⁶⁰ Major General Haibatullah Alizai, Commander of the Afghan National Army (ANA) Special Operations Command, told reporters that he has great confidence in his soldiers, but “the only thing we are missing for now...is the technology and more air support.”⁶¹



A U.S. Air Force F-16 Fighting Falcon pilot returns to the United States from a 3-month deployment to Bagram Air Base, Afghanistan. (U.S. Air National Guard photo)

Major General Alizai specifically cited the importance of the coalition's armed unmanned aerial vehicles (UAV) in some of the Afghan forces' previous gains against the Taliban. He pointed out that because UAVs employed by the ANDSF are unarmed, when they locate a target the ANDSF must then dispatch an armed aircraft to strike it. "Most of the time we lose targets...It makes all of our operations slower," he told reporters.⁶² In testimony before Congress, General Clarke gave a similar assessment that while the ANDSF has made progress in its development, "the capabilities that the [United States] provides for the Afghans [including armed UAVs] to be able to combat the Taliban and other threats that reside in Afghanistan are critical to their success."⁶³

An Afghan Air Force (AAF) pilot told reporters that the Taliban's network of checkpoints along major roads in Helmand and other provinces has made it impossible to reach many of the ANA's bases safely by road. This has required the ANDSF to increasingly move personnel, evacuate casualties, and conduct resupply missions by air. A Special Mission Wing pilot told reporters that his unit carried out two to three times as many missions as usual this quarter, including resupply flights that would normally not be undertaken by special operations pilots.⁶⁴

U.S. forces conducted airstrikes against the Taliban in several towns across Kandahar province over the course of 2 days in mid-March. According to media reporting, these strikes underscored the reliance of the ANDSF on U.S. air power. A USFOR-A spokesperson said that the strikes were in defense of the ANDSF and conducted in accordance with the February 2020 U.S.-Taliban agreement.⁶⁵ OUSD(P) said that U.S. strikes in defense of the ANDSF are carried out under OFS authorities, which have not been altered as a result of orders to draw down force levels by the current or previous administration.⁶⁶

Taliban Maintains Close Ties to Al-Qaeda

This quarter, the DIA reported that al-Qaeda is likely awaiting further guidance from the Taliban as the United States reviews the U.S.-Taliban agreement. Al-Qaeda continues to rely

on the Taliban for protection, and the two groups have reinforced ties over the past decades, likely making it difficult for an organizational split to occur, according to the DIA.⁶⁷

Then-Afghan Minister of Interior Affairs Masoud Andarabi told reporters in February that the Taliban continues to maintain close relationships with international terrorists, including al-Qaeda. Andarabi also said that foreign militants were fighting alongside the Taliban. Other security officials told reporters that foreign nationals were among the 600 individuals killed in clashes with the ANDSF during the first 2 months of the quarter. According to an Afghan news source, this report came several days after the Taliban ordered its fighters not to include foreign militants in their ranks and pledged to dismiss and disband those members and cells that refuse to follow the order.⁶⁸

Afghan Peace Talks Fail to Finalize an Agenda, Hindered by High Levels of Violence

In January, following a 3-week pause, the Afghan Islamic Republic negotiating team (consisting of Afghan government and non-government representatives) and the Taliban negotiating team resumed peace talks. However, according to the DoS, the talks stalled again due to Taliban demands regarding prisoner releases and the removal of its members from international sanctions lists.⁶⁹ The Afghan government again refused to entertain the demand to release more prisoners, given the high levels of violence in the country and credible allegations that some prisoners released in support of the peace process have returned to the battlefield, despite stipulations against this.⁷⁰

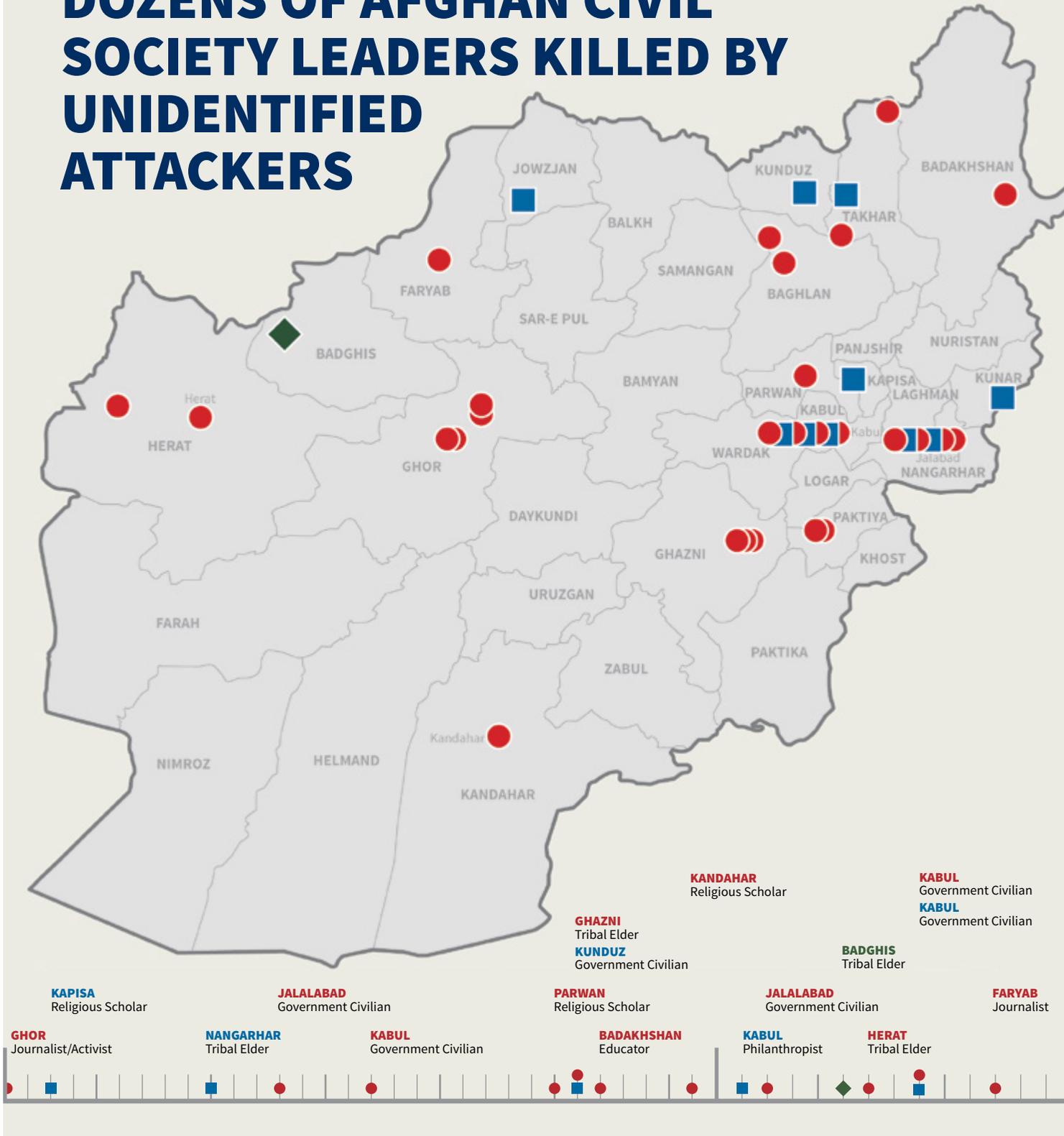
Peace talks resumed in February, and the two sides engaged in more substantive negotiations, addressing issues including roadside abductions, treatment of prisoners, and a final agenda for the talks.⁷¹ However, as of the end of the quarter, the two sides had yet to finalize an agenda for the talks and had not initiated discussions regarding a political settlement.⁷²

According to the DoS, the high levels of violence in Afghanistan contributed to the slow progress of peace talks.⁷³ The violence has driven a wedge between the two sides, with the Afghan government and public highly suspicious of the Taliban's willingness to negotiate meaningfully.⁷⁴

According to the DIA, Afghan government officials and power brokers aligned with the government publicly welcomed U.S. efforts to improve the peace process but pushed back on elements of the plan, specifically the proposal for a transitional government, emphasizing the importance of Afghan sovereignty. On February 22, the peace talks resumed following the agreement on procedural rules, although no significant progress had been made as of the end of the quarter. The Afghan government's demand for an immediate ceasefire, President Ghani's insistence on transfer of power through elections, and Taliban concerns that the U.S. Government would not meet the agreed upon May withdrawal deadline remained obstacles to the peace process. Additionally, Afghan government officials accused the Taliban of continuing to harbor terrorists and failing to adhere to violence restrictions included in the U.S.-Taliban agreement, although the Taliban claimed it had not violated the deal, leading to public skepticism to the ongoing peace talks, according to the DIA.⁷⁵

According to the DIA, Afghan government officials and power brokers aligned with the government publicly welcomed U.S. efforts to improve the peace process but pushed back on elements of the plan, specifically the proposal for a transitional government, emphasizing the importance of Afghan sovereignty.

DOZENS OF AFGHAN CIVIL SOCIETY LEADERS KILLED BY UNIDENTIFIED ATTACKERS



Dozens of Afghan Civil Society Leaders Killed by Unidentified Attackers

(continued from previous page)

ATTACKS DEMONSTRATE COORDINATION AND PLANNING

While official Taliban statements often attribute these killings to the deteriorating security situation in Afghanistan, many of these attacks involve a level of planning and coordination that exceeds those associated with random acts of violence. For example, a sticky bomb attack that killed the leader of Jamiat-i-Islah, a non-governmental charitable organization, in Kabul on February 2 was carried out simultaneously with two similar bombings of a counternarcotics vehicle and another civilian vehicle.⁸⁶ On February 9, the shooting of four employees of the Ministry of Rural Rehabilitation and Development coincided with a sticky bomb attack against a Ministry of Foreign Affairs vehicle that killed the driver.⁸⁷ On March 30, three women working to administer polio vaccines in Jalalabad were killed in two separate shootings.⁸⁸

In one case, a targeted killing was followed by an attack on the victim's family. Bismillah Adil Aimaq, a journalist and human rights activist, was shot and killed by unidentified gunmen on January 1.⁸⁹ Nearly 2 months later, gunmen broke into the home of Aimaq's family and killed three of his relatives. The Taliban denied involvement in either incident.⁹⁰

On March 3, three female employees of a local television station in Jalalabad were killed and a fourth was injured in two coordinated shootings that took place as the women were leaving work.⁹¹ Afghan police arrested the alleged killer shortly after the attack, and the provincial police chief told reporters the lead assailant had connections to the Taliban.⁹² However, a Taliban spokesman denied this accusation, after which ISIS-K claimed responsibility for the attack in an online post, leading media sources to question whether ISIS-K is falsely claiming credit for Taliban attacks to increase its own profile.⁹³

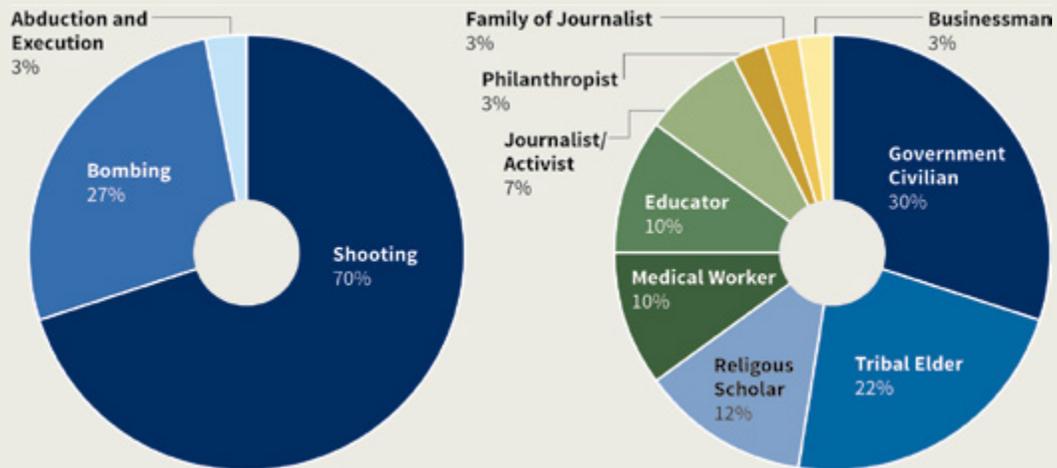
TARGETED KILLINGS DESTABILIZE CIVIL SOCIETY

According to media sources, the timing of this wave of violence against civil society leaders has led many government officials to surmise that the Taliban is employing this tactic as a complement to its coordinated assaults on security checkpoints and government-controlled territory to incite fear among the general public and to weaken the Afghan government's position in the Doha peace talks. However, media sources also noted that certain Taliban factions may be taking advantage of the country's current insecurity as a cover to settle political scores.⁹⁴ A third theory, posited by a former Afghan general and military analyst, is that some of the targeted killings were carried out by "drug smugglers, land grabbers, corrupt officials, and those against government reform plans" who benefit financially from chaos and conflict.⁹⁵

This quarter, the DIA reported that the Taliban probably increased its campaign of targeted assassinations to create security vacuums in Afghanistan's major cities and to discredit the Afghan government. The Taliban shifted focus from complex attacks in major cities to targeted assassinations in an effort to abide by the U.S.-Taliban agreement while highlighting the weakness of the Afghan security apparatus. According to the DIA, these killings increased public doubts about the capability of the Afghan government, resulting in many Afghans fleeing the country.⁹⁶

The UN Assistance Mission in Afghanistan's Protection of Civilians in Armed Conflict Annual Report 2020 noted the increase in targeted killings of civilians toward the end of last year. In addition to the immediate harm caused by these attacks, the UN report said that these killings exacerbated the environment of fear and had a detrimental impact society at large. According to the report, the psychological effect of these killings was felt in cities and rural areas by people of all ages, genders, ethnicities and social-economic backgrounds.⁹⁷

Figure 1.
Civilian Killings
by Method of
Killing and
Occupation,
January 1, 2021–
March 31, 2021



This campaign of targeted killings has contributed to an increased feeling of general insecurity among the population, especially in Kabul. An Afghan business leader told reporters that “fear is omnipresent” and described the sense of impending danger as “a state of being.”⁹⁸ A former Afghan national female athlete similarly said, “Every morning on the way to work I’m waiting for an explosion...If it doesn’t happen in this square, it will happen in the next one.”⁹⁹ A political scientist at the American University of Afghanistan connected the sense of insecurity to the country’s current political situation, saying, “It’s not just about being targeted. It’s about an atmosphere of fear. If it continues, you won’t have the space needed for a democracy.”¹⁰⁰

THREATS AND ASSASSINATIONS HAVE A CHILLING EFFECT ON AFGHAN MEDIA

According to the Afghan Journalists Safety Committee, in 2020, the violence against members of the media increased by 26 percent of the 2019 estimate, with 132 recorded threats and acts of violence against journalists and media workers occurring nationwide in 2020.¹⁰¹ This directed violence against journalists has reportedly had a chilling effect on Afghan media. The Afghan Journalists Safety Committee reported that the number of female journalists active in Nangarhar, Kandahar, and Balkh provinces dropped by 90 percent this quarter, citing threats to both journalists and their families. In addition to those killed and intimidated into quitting, at least 50 Afghan journalists have fled the country over the past year.¹⁰²

One female reporter went into hiding after ISIS-K sent three assassins to kill her. According to a media report, Afghan authorities moved her to a safe house for several months, where she lived in total isolation until she was ultimately able to leave the country. In an interview in March, she said, “I have no doubt I would be dead if I didn’t leave...The attackers knew everything about me —what I looked like and where I lived...I could have been killed at any moment.”¹⁰³

Media reports described the apparent contradiction between targeting journalists and the Taliban’s shift in recent years to a savvy public affairs enterprise, which uses media outlets to advance its own narrative and to malign the Afghan government and the coalition. A former Afghan Minister of Communication suggested that this simultaneous engagement with the media and alleged killing of media workers might represent an ideological break between the Taliban’s negotiators in Doha and its commanders and fighters on the ground. Media reports also offered the possible explanation that some journalists have simply been swept up in the Taliban’s broader strategy of sowing chaos on the ground to extract better terms at the peace negotiations. It is noteworthy that in the recent attacks on members of the media, the Taliban has generally been quick to issue a denial of responsibility.¹⁰⁴

MEASURES OF SECURITY

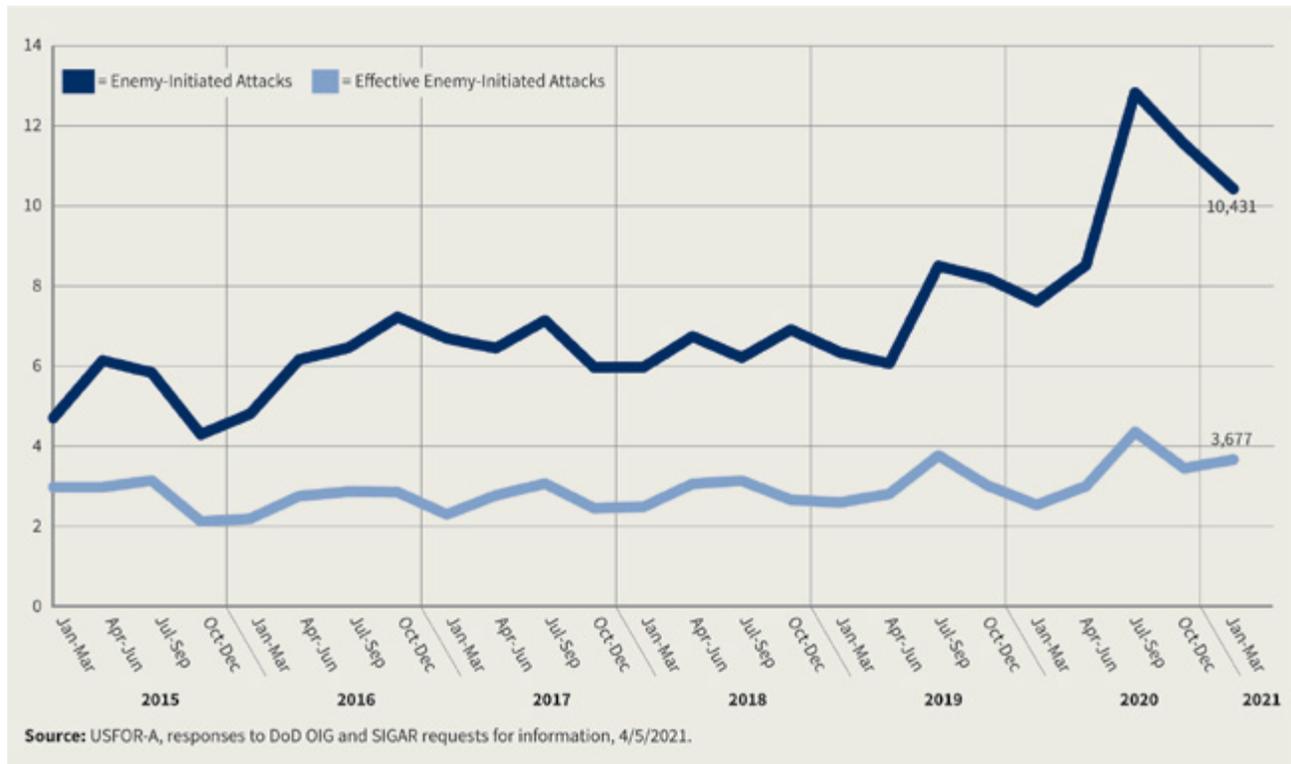
Enemy-Initiated Attacks Show Dramatic Increase

During the quarter, Resolute Support headquarters released data on enemy-initiated attacks against the ANDSF. Resolute Support had previously classified or otherwise withheld the data from the public since April 2020, reporting that the information was “now a critical part of deliberative interagency discussions regarding ongoing political negotiations between the United States and the Taliban.”¹⁰⁵ The DoD OIG relies on this data as one measure of the conflict in Afghanistan.

Data compiled by Resolute Support headquarters suggests that enemy-initiated attacks peaked in the fourth quarter of FY 2020 at 12,838, of which 4,367 were deemed “effective” (resulting in casualties).¹⁰⁶ USFOR-A reported that enemy-initiated attacks in the first and second quarters of FY 2021 remained above historical averages, with 11,551 reported this quarter (3,677 effective) and 10,431 last quarter (3,460 effective).¹⁰⁷ A majority of the effective enemy-initiated attacks employed direct fire.¹⁰⁸ As shown in Figure 2, enemy-initiated attacks for the past three quarters have been at the highest levels since OFS began in January 2015, indicating that the Taliban intensified attacks against the ANDSF after the signing of the February 2020 U.S.-Taliban agreement.

Figure 2.

Enemy-Initiated Attacks, January 2015–March 2021, in Thousands



Taliban violence against Afghan security forces this quarter took the form of both traditional assaults on district centers as well as targeted killings of security personnel, both on and off duty.

Taliban violence against Afghan security forces this quarter took the form of both traditional assaults on district centers as well as targeted killings of security personnel, both on and off duty. On March 8, the Taliban overran Almar district in the northern province of Faryab following a 20-day siege of the city, according to media reports. Provincial council members told reporters that security forces and government members fled the district building under fire from the Taliban.¹⁰⁹ A spokesperson for the provincial chief of police told reporters that the acting district police chief for Almar defected and joined the Taliban during the fighting.¹¹⁰ However, the MoD rejected the notion that the district had fallen, telling reporters that military operations had cleared large areas from insurgent presence, and the district was still under ANDSF control. The provincial governor concurred with the MoD's assessment but indicated that he had moved staff out of the district office due to security concerns.¹¹¹

Throughout the quarter, insurgents frequently employed sticky bombs against security personnel. On January 16, a sticky bomb attached to an armored police vehicle in Kabul killed two policemen and wounded another. According to media reports, Kabul's deputy police chief was wounded in the attack.¹¹² On February 10, a series of bombings in Kabul targeting police killed a district police chief and his bodyguard and wounded five people. Afghan officials told reporters that the three separate blasts were all caused by sticky bombs.¹¹³

On January 8, an AAF pilot was killed in a Kabul drive-by shooting that also took the life of a civilian. The individuals were killed by unidentified gunmen on motorcycles, and no militant group claimed credit for the attack.¹¹⁴ In another shooting on March 7, the former supervisor of female police officers in Helmand province was seriously wounded and her husband—also a police officer—was killed in an attack by unidentified gunmen in the Helmand provincial capital, Lashkar Gah, according to media reporting. Although no insurgent group claimed responsibility for the attack, an Afghan police officer told reporters that the female supervisor had been the primary target. Lashkar Gah is one of the few areas of Helmand province not currently under Taliban control.¹¹⁵

On February 4, Taliban insurgents attacked an ANA outpost in Faryab province, killing five soldiers. The following day, the Taliban conducted a pre-dawn raid on a security outpost in Kunduz province that killed 16 security force members, including the commander, and resulted in two hostages taken, an Afghan official told reporters.¹¹⁶

SERIES OF ATTACKS KILL 27 IN 1 DAY

On January 7, a series of violent incidents across Afghanistan left at least 27 civilians and security force members dead, according to media reports. In Uruzgan province, a suicide car bomber detonated a vehicle full of explosives near a military base, killing six security force members. No individuals or groups claimed responsibility for the attack. In Kunduz province, Taliban fighters stormed a military checkpoint killing at least 12 security personnel, with 10 others missing after the event and likely captured by the Taliban. The attack also destroyed two military vehicles, and the Taliban stole weapons and ammunition from the checkpoint.¹¹⁷

Additionally, a Taliban attack in Herat province killed the Ghoryan district police chief and three other policemen and left four police officers wounded. A local official told reporters that the officers were killed by dozens of Taliban fighters in an hours-long attack on the

police headquarters and district government buildings.¹¹⁸ Lastly, in Helmand province, at least five civilians were killed and five others were wounded in an explosion. However, local officials were unsure whether the explosion was the result of a Taliban bombing or an AAF airstrike.¹¹⁹

24 Insider Attacks Kill 85 ANDSF Personnel

According to USFOR-A, there were 24 insider attacks (attacks by individuals posing as members of friendly forces) against the ANDSF this quarter, resulting in 85 personnel killed and 32 wounded. None of these attacks targeted U.S. or coalition military personnel.¹²⁰ This was a slight increase from the 23 insider attacks against Afghan forces last quarter and a significant increase from the 17 reported during the same period last year.¹²¹

On January 15, two Taliban fighters posing as members of an Afghan militia opened fire on the militiamen in an insider attack that killed 12 in Herat province. According to a local official, Taliban fighters had infiltrated the pro-government militia and carried out the attack while the unit was dining. The attackers fled with the victims' weapons and ammunition. A Taliban spokesman issued a social media post claiming credit for the attack shortly afterward.¹²² That same day, a suicide car bomber attacked a police compound in Helmand province, killing one policeman and wounding two others.¹²³

ISIS-K Builds Strength, Continues Attacks Targeting Afghan Government Officials

After a string of major defeats and setbacks last year, ISIS-K regained strength this quarter. According to media sources, the group has maintained a steady operational tempo and retains the ability to carry out terrorist attacks in Kabul and other major cities.¹²⁴ According to media reporting, ISIS-K has replenished its ranks by appealing to disaffected members of the Taliban.¹²⁵ The Commander of the U.S. Central Command (USCENTCOM), General Kenneth F. McKenzie, was quoted in media reports saying, "New leadership allowed [ISIS-K] to stabilize and increase localized and lone wolf attacks throughout the second half of the year [2020]."¹²⁶

This quarter, ISIS-K engaged in low-level attacks targeting Afghan government members and civilians, with an average of one to two casualties per incident, according to the DIA. ISIS-K has not conducted a high-profile attack since November 2020. On March 2, ISIS-K claimed responsibility for the killing of three female television station employees whom the group accused of supporting the government, but this claim was disputed (see page 19). ISIS-K had previously claimed responsibility for the assassination of another female journalist who worked for the same Jalalabad-based company last quarter.¹²⁷

According to the DIA, the Biden Administration's review of the U.S.-Taliban agreement has likely had little impact on ISIS-K, which continues to oppose the Taliban's presence. However, ISIS-K may be attempting to recruit Taliban members disillusioned with the peace process.¹²⁸

After a string of major defeats and setbacks last year, ISIS-K regained strength this quarter.

The Resolute Support Mission reported a total of 2,038 civilian casualties in Afghanistan this quarter, a decrease of about 29 percent from last quarter, but still 38 percent higher than the same period last year.

Civilian Casualties Remain Elevated Since the Commencement of Afghan Peace Negotiations

In February, the UN released its 2020 Afghanistan Annual Report on Protection of Civilians in Armed Conflict. This report documented 8,820 civilian casualties (3,035 killed and 5,785 injured) in 2020, a 15 percent reduction from the number of civilian casualties recorded in 2019. However, the report also noted an increase in civilian casualties during the last quarter of 2020, coinciding with the formal commencement of the Afghan peace negotiations. According to the report, the last 3 months of 2020 saw a 45 percent increase in civilian casualties in comparison to the same period in 2019, especially from the use of IEDs and targeted killings (see page 16).¹²⁹

This quarter, the UN reported 1,783 civilian casualties (573 killed and 1,210 injured) in Afghanistan, an increase of 29 percent compared to the same period in 2020. This included increases in both women (up 37 percent) and child casualties (up 23 percent). The UN report documented a 38 percent increase in civilian casualties in the 6 months after the start of the Afghan peace talks in September 2020 in comparison to the same period a year earlier, demonstrating that the current talks have not resulted in reducing the harm to civilians.¹³⁰

Resolute Support headquarters reported a total of 2,038 civilian casualties in Afghanistan this quarter, a decrease of about 29 percent from last quarter, but still 38 percent higher than the same period last year. Of the civilian casualties reported this quarter, Resolute Support attributed 1,235 to the Taliban, 644 to other insurgent groups, 191 to the ANDSF, 3 to coalition forces, and 87 to other or unknown sources. The largest cause of civilian casualties were IEDs (1050), direct fire (704) and assassinations and other crimes (401).¹³¹ According to USFOR-A, the decrease in coalition airstrikes this quarter seems to have contributed to a decrease in coalition-attributed civilian casualties.¹³²

NIGHTTIME AAF AIR STRIKE RESULTS IN CIVILIAN CASUALTIES

According to media reports, a nighttime Afghan airstrike on January 9 killed and injured civilians in Nimroz province. The MoD said on social media that the strike had targeted a Taliban hideout and killed 14 Taliban militants and injured 6. The MoD claimed nine of the Taliban members were foreign fighters from Pakistan. However, local residents brought the remains of civilian victims to the provincial capital to show local officials that women and children were also killed. A member of the Afghan parliament from Nimroz said that 18 people from the same family were killed in the airstrike.¹³³

President Ghani expressed sympathy for the civilian casualties, and the MoD said that an investigation into allegations of civilian casualties was underway. Ghani also blamed the Taliban for their role in the deaths of the civilians, adding that the “Taliban and other terrorist groups are using people and public spaces as their shield which is the main driver of civilian casualties.”¹³⁴

1 Year Passes with No U.S. Combat Deaths in Afghanistan as Taliban Announces Plans to Renew Attacks

February 8 marked the 1-year anniversary of the most recent U.S. combat death in Afghanistan. As of this quarter, the Taliban has generally refrained from direct attacks on coalition forces. The Taliban has instead focused its campaign of violence more directly and intensely against the ANDSF.¹³⁵

This period of relative security for international forces was broken on March 30, when the Taliban fired two missiles at a coalition military base in Khost province, according to media reporting. The incident marked the first attack on the coalition since the signing of the U.S.-Taliban agreement. The Taliban claimed responsibility and claimed that offensive attacks by U.S.-backed Afghan forces provoked their response. The missiles landed on civilian homes in a nearby village, with no casualties reported.¹³⁶

The Taliban stated that if U.S. forces did not completely withdraw from the country by the agreed upon May deadline, it would resume attacks on coalition forces. In February, the Taliban stated on its official website that “if the Doha agreement is abrogated, it will lead to a major war, the responsibility of which shall fall squarely on the shoulders of America... Therefore, all must desist from provocative actions and rhetoric that could lead us all back to former war footing posture because such is neither in the interest of America nor in the interest of the Afghan people.”¹³⁷

ANDSF Operations Attempt to Push Back Against Taliban Momentum

While the Taliban increased its attacks this quarter, the ANDSF also conducted offensive operations. However, the DIA reported that these attacks did not accomplish anything of strategic value.¹³⁸

In January, the MoD stated to the press that Afghan government forces killed at least 53 Taliban and wounded 15 in Kandahar province. According to the statement, the ANA preempted a planned attack by Taliban militants on their position. In addition to the Taliban casualties, the ANA reported that a large number of IEDs were destroyed during the offensive.¹³⁹ Also in January, the ANDSF said it identified and destroyed a Taliban vehicle loaded with explosives that was likely targeting an ANA outpost in Uruzgan province, according to media sources.¹⁴⁰

During a January fire fight with the Taliban in Ghor province, Afghan forces killed a provincial council member suspected of having ties to the Taliban, an Afghan government spokesperson told reporters. The Afghan government accused the council member, Hazatullah Beg, of masterminding the killing of another council member and an Afghan journalist and human rights activist.¹⁴¹ The ANA apprehended another high-profile Taliban target on March 29, when its forces arrested the Taliban’s intelligence chief for Nangarhar province along with two other suspects, according to an MoD statement to the press.¹⁴²

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The few highways within Afghanistan that facilitate inter-provincial commerce and transportation have increasingly come under attack by Taliban militants.

In a February 12 press statement, the MoD said that its forces had killed 31 Taliban fighters, including a Taliban commander, over 24 hours of ground and air strikes in Helmand, Zabul, and Kandahar provinces. Additionally, the statement said that the ANA had safely defused 66 roadside bombs placed by the Taliban.¹⁴³

Powerbrokers Manage Shadow Security Operations in the North

According to media reports citing former militia members and local officials, the Afghan government has provided financial support to a network of powerbrokers. The goal is to assemble militias capable of holding territory around major roads threatened by the Taliban in the country's northern provinces. The few highways within Afghanistan that facilitate inter-provincial commerce and transportation have increasingly come under attack by Taliban militants. Media sources indicated that local officials have staffed outposts with untrained individuals who were often hired under false pretenses. Some were left to fend for themselves in hostile territory. Local residents told reporters that their family members had been enticed or conscripted into these militias and that no salary or compensation had been paid to the families of those killed.¹⁴⁴

Third Parties Wait and See as U.S. Conducts Review of Taliban Agreement

This quarter, the DIA reported that it was unlikely that the Biden Administration's review of the U.S.-Taliban agreement has altered Pakistan's desire to influence Afghan peace talks, the Afghan government, or the Taliban. Pakistan continued its outreach to the Taliban, Afghan government, and Afghan powerbrokers in an attempt to preserve its influence in Afghanistan, prevent further involvement by India, mitigate unrest in Pakistan, and earn international recognition.¹⁴⁵

According to the DIA, the review of the U.S.-Taliban agreement has not altered Iran's core goals in Afghanistan, which include ensuring Afghan territory is not used as a staging ground for attacks against Iran, halting the spread of ISIS-K, improving border security, and ensuring a stable and friendly Afghan government. Iran continued its attempts to influence the outcome of the peace talks this quarter by supporting the Taliban, the Afghan government, and Afghan powerbrokers. In March, the U.S. proposed peace discussions that would include representatives from Russia, China, Pakistan, Iran, and India. In response to the proposal, Iran's Foreign Ministry told the press that Iran was open to participating in UN-led talks.¹⁴⁶

Russia publicly supported the implementation of the U.S.-Taliban agreement as a means to facilitate Afghan peace negotiations and to advance the withdrawal of U.S. forces from Afghanistan, according to the DIA. The Russian government said that it prefers the U.S. government abide by the May withdrawal deadline, which it views as necessary for a sustainable settlement. The DIA reported that while Russia acknowledged the stabilizing effect of U.S. troops in Afghanistan, it was attempting to play a role in the peace talks, most recently by hosting a multilateral meeting in Moscow in March.¹⁴⁷

U.S., RUSSIA, CHINA, AND PAKISTAN CALL ON TALIBAN TO NOT PURSUE A SPRING OFFENSIVE

In March, Russia hosted a 1-day conference on Afghanistan in a reported attempt to jump start the stalled peace process in Afghanistan. The attendees included envoys from the United States, Russia, China, and Pakistan, as well as representatives from the Afghan government and the Taliban.¹⁴⁸ Following the conference, the United States, China, Russia, and Pakistan issued a joint statement calling on the Taliban not to pursue a spring offensive and stating they did not support restoration of a Taliban government in Afghanistan.¹⁴⁹

President Ghani Dismisses Ministry of Interior Affairs (MoI) Chief

On March 19, President Ghani dismissed Minister of Interior Affairs Masoud Andarabi, according to a statement to the press. According to media reports, Andarabi was dismissed due to his failure to arrest an insurgent commander responsible for several attacks against ANDSF personnel, including an attack on a helicopter in Wardak province that killed nine security force members. The dismissal left both of the Afghan government's security ministries with interim leaders (at the time, Minister of Defense Asadullah Khalid was recovering from an illness that required hospitalization).¹⁵⁰ On March 19, President Ashraf Ghani appointed former Helmand governor Hayatullah Hayat as acting Minister of Interior Affairs.¹⁵¹

CAPACITY BUILDING

TAA Remains Mostly Virtual due to COVID-19

According to CSTC-A, there were no changes in ministerial-level train, advise, and assist (TAA) efforts due to COVID-19 pandemic-related restrictions this quarter. Advisors continued to rely on electronic communication in lieu of in-person interactions. When necessary, advisors conducted face-to-face engagements to resolve issues or to clarify communications. At the ministerial level, reductions in face-to-face advising did not negatively impact MoD or MoI performance, according to CSTC-A.¹⁵² As a result of COVID-19 restrictions, advisors must increasingly rely on Afghan reporting for some information that would traditionally be confirmed via in-person contact.¹⁵³

This quarter, CSTC-A reported that its ability to assess, monitor, and evaluate ANDSF progress had diminished as the U.S. military presence in Afghanistan decreased to 2,500 troops. With a smaller U.S. advisory footprint, TAA efforts focused on increasing ANDSF institutional capabilities and addressing specific areas of greatest need.¹⁵⁴ Examples of these high-level efforts include implementation of the ANDSF's electronic pay and personnel system, force management, and counter corruption.¹⁵⁵ Additionally, CSTC-A reported that the MoI completed the planned dissolution of the Afghan Local Police (ALP) this quarter with TAA support (see page 29).¹⁵⁶ Overall, the smaller advisor footprint has further limited CSTC-A's ability to verify ANDSF personnel data, oversee training, and monitor logistics below the corps and provincial headquarters levels.¹⁵⁷

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ANA special operators conducted 95 percent of their offensive operations without the assistance of coalition enablers or advisors.

ANDSF Special Operations Forces Operate Mostly Independently Due to COVID-19 TAA Restrictions

NATO Special Operations Component Command-Afghanistan (NSOCC-A) reported that effective employment of ANDSF special operations forces increased across the country this quarter. Specifically, these special operators were increasingly tasked with missions that take advantage of their specialized skills and training, such as conducting clearance operations in support of ANA missions, rather than being posted in stationary checkpoints.¹⁵⁸

According to NSOCC-A, the ANA Special Operations Command continued to operate at a high tempo this quarter despite COVID-19 constraints on TAA activities. ANA special operators conducted 95 percent of their offensive operations without the assistance of coalition enablers or advisors. These operations included route clearance and IED defusing in support of ANA operations. NSOCC-A reported that ANA special operators integrated AAF airstrikes as well as intelligence, surveillance, and reconnaissance support into their operations.¹⁵⁹

The General Command Police Special Units, the special operations component of the Afghan National Police (ANP), also operated at a high tempo in spite of fewer face-to-face interactions with coalition advisors, according to NSOCC-A. Advisors conducted a limited number of face-to-face engagements with key leaders in special COVID-19-compliant facilities, but most advising was done remotely. According to NSOCC-A, virtual TAA engagements helped increase the confidence and ability of ANP special operators to conduct operations independently. However, U.S. advisors reported that limited face-to-face interaction with Afghan partners reduced their situational awareness of ANDSF issues and operations, including visibility of key data, such as attrition statistics and ammunition reporting. NSOCC-A said that while advisors employed video and telephone communications with their partner forces, information did not flow as naturally or in as much detail as it would have from face-to-face mentoring.¹⁶⁰

ANDSF ESTABLISHES JOINT SPECIAL OPERATIONS COMMAND

On January 21, an Afghan presidential decree consolidated the operational command of all ANDSF special operations forces under the ANA Special Operations Command, which was established as a joint headquarters. Forces consolidated under this order included the General Command of Police Special Units, National Interdiction Unit, National Directorate of Security Strike Forces, Special Mission Wing, and the Joint Special Operations Coordination Cell.¹⁶¹

ANA Continues to Prioritize Immediate Combat Needs Over Soldier Development

This quarter, the ANA graduated two basic training classes consisting of a total of 1,970 students. The graduation rate for the program this quarter was 96.2 percent, which is in line with seasonal norms.¹⁶² However, of the 1,970 basic training graduates, only 319—or 16.1 percent—continued on to specialty schools (referred to as “branch schools.”).¹⁶³ The ANA’s Unified Training, Education, and Doctrine Command believes the ANA Chief of

General Staff should enroll at least 50 percent of basic training graduates in branch schools. However, due to the increased violence in southern and eastern Afghanistan in the midst of the Afghan peace talks, the ANA Chief of General Staff continued to send a large majority of basic training graduates directly to the field.¹⁶⁴

Since 2017, the ANA has experienced low attendance rates at specialty schools, which has negatively impacted proficiency in unique military occupational specialties. In 2017, the ANA Chief of General Staff decided that all basic training graduates would be assigned immediately to their units prior to deciding whether they should attend advanced training.¹⁶⁵ According to CSTC-A, this approach resulted in personnel shortages within certain specialty units, to include route clearance teams. Of the 2,077 route clearance positions authorized this quarter, only 1,550 were filled, and only 1,200 of those positions were filled with appropriately trained soldiers.¹⁶⁶

According to CSTC-A, shortages are less severe within Kabul-based units in the AAF, MoD headquarters, and ANA commands that report directly to MoD headquarters, where soldiers are generally employed in accordance with their specialty. However, corps-level soldiers continue to be assigned to combat positions.¹⁶⁷ Some soldiers receive specialized training outside the branch school system through U.S.-funded contractors. For example, CSTC-A reported that contracted route clearance training was provided to ANA operators and instructors with the goal of building internal ANA capacity, but when the contract ended on March 31, ANA trainers assumed sole responsibility for conducting the training.¹⁶⁸

ANDSF's Checkpoint Reduction Plan Slowed by Increased Violence

This quarter, the ANDSF continued to struggle to implement the Afghan government's Checkpoint Reduction and Base Development Plan.¹⁶⁹ In previous Lead IG reports, CSTC-A stated that checkpoints provide a façade of security but are easily overrun by coordinated Taliban attacks. However, provincial and local leaders have exerted political pressure to preserve these checkpoints as they are perceived to protect the population.¹⁷⁰

CSTC-A said there were 5,741 checkpoints, staffed primarily by the ANA and ANP, in Afghanistan as of January 2021.¹⁷¹ The number of patrol bases reached 570, an increase of 30 over the past year.¹⁷² According to CSTC-A, TAA efforts have helped reduce or reinforce checkpoints in previous quarters, but progress has stalled due to high levels of Taliban violence.¹⁷³

CSTC-A identified several challenges to the implementation of the Checkpoint Reduction and Base Development Plan. Specifically, the ANDSF does not synchronize these efforts across the security forces; ANA checkpoint reduction planning does not properly utilize threat assessments; ANA planning and execution is not effectively synchronized between the General Staff and the corps headquarters; and ANP checkpoint reduction remains decentralized at the local levels, which can lead to inconsistencies with national guidance.¹⁷⁴

According to CSTC-A, the reduction of checkpoints would help the ANP transition away from its national security role to that of a traditional police force focusing on law and order within the civilian populations.¹⁷⁵ Additionally, the ANA eliminated 29 checkpoints over the

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past 9 months, with 1,950 ANA checkpoints remaining in Afghanistan (the rest being run by the ANP). CSTC-A said that the ANA's ability to further reduce checkpoints will depend on the level of violence against the Taliban during the spring fighting season.¹⁷⁶

However, during this quarter Taliban fighters continued to employ a strategy of isolating Afghan government forces at outposts and checkpoints to control highways and limit resupply, according to the DIA, citing media reporting. Resultantly, the ANDSF abandoned more than 200 checkpoints in Kandahar from December 2020 to February 2021.¹⁷⁷

Mol Continues to Transition Former ALP Members

As the Lead IG reported last quarter, the MoI dissolved the 23,000-member ALP in September 2020. MoI said that approximately one-third of its former members would transfer to the ANA-Territorial Force (ANA-TF), one-third would transfer to the ANP, and one-third would retire.¹⁷⁸ Since its inception, the ALP has experienced high desertion rates, corruption, and cooption by local powerbrokers, according to the DIA.¹⁷⁹

The ANA-TF is comprised of locally recruited ANA units intended to serve as a hold force in permissive security environments. ANA-TF units exist only where there is political alignment between the provincial, district and local leadership. This requirement is designed to ensure that the central government has adequate oversight, accountability, and support for local forces. According to USFOR-A, the three pillars of accountability for the ANA-TF are the elders of the community, government representatives, and the ANA corps commanders.¹⁸⁰

According to CSTC-A, as of February 28, 4,215 former ALP members had transferred to the ANA-TF, 8,778 had transferred to the ANP, 5,735 were removed or rejected, and 4,635 were in a "holding category" for further processing.¹⁸¹ CSTC-A reported that certain ALP members were rejected for future ANDSF service due to factors such as age, drug use, criminal activity, or other disqualifying factors. Members who were not eligible to transfer to the ANA-TF or ANP, if fit for duty and biometrically enrolled, are permitted to apply for future ANDSF service through a regional recruiting center. CSTC-A said it was unclear whether the Afghan government has provided employment opportunities for rejected ALP members in other government ministries, as directed by Afghan presidential decree.¹⁸² However, CSTC-A said that the MoD and MoI employ a centralized biometric personnel database of that is used to screen personnel and prevent potentially dangerous individuals from obtaining positions within the Afghan government.¹⁸³

When the ALP dissolution began in 2020, CSTC-A was concerned that former ALP members might join the Taliban or other militant groups.¹⁸⁴ However, CSTC-A reported that there was no evidence this quarter suggesting that former ALP members were joining the Taliban or powerbroker militias.¹⁸⁵ In response to a DoD OIG question about efforts to prevent these individuals from joining insurgent groups, CSTC-A described opportunities to join the ANDSF that were offered to eligible former ALP members, but it did not address any measures that might prevent individuals found ineligible for future service from joining the Taliban or militias.¹⁸⁶

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AAF Continues to Experience High Utilization Rates and Reliance on Contractor Support

TAA Command–Air (TAAC-Air) reported that the AAF had 162 aircraft in its inventory at the end of the quarter, a decrease from the 167 reported last quarter. Of these, 143 were usable compared to 136 last quarter.¹⁸⁷ “Usable” refers to aircraft that are mission capable, partially mission capable (still flyable but have an issue that prevents it from flying certain missions), or in short-term maintenance. Aircraft in heavy repair or overhaul are not considered usable.¹⁸⁸ According to TAAC-Air, the AAF exceeded the planned utilization rates for all aircraft types this quarter, resulting in an overlap in scheduled maintenance inspections and subsequently fewer aircraft available on a given day. TAAC-Air said that advisors are working to improve fleet management and to ensure the AAF is empowered to deny air support requests when the requests consistently fail to align with the maintenance schedule.¹⁸⁹

According to TAAC-Air, the AAF and the Special Mission Wing, the aviation component of ANDSF special operations, lost three aircraft this quarter: an MD-530 that crashed due to pilot error at Camp Shorab on February 22, an Mi-17 downed by enemy fire in Wardak province on March 18, and a UH-60 that crashed while returning to Camp Shorab on March 31. The cause of the UH-60 crash was still under investigation as of the end of this quarter.¹⁹⁰

The AAF continued to incorporate UH-60s in operations, establishing a detachment of four aircraft at Mazar-e-Sharif this quarter to support the 209th and 217th Corps. According to TAAC-Air, the UH-60 continued to meet both performance and operational requirements. However, these aircraft experienced high utilization rates due to demands for rotary wing logistics, casualty evacuation, and battlefield maneuver support by the two corps.¹⁹¹

Table 1.

AAF Aviation Summary, as of 3/31/2021

	Aircraft Type	Total Inventory	Usable/ In-country	Authorized Aircraft	Authorized Crews	Assigned Crews
Fixed Wing	A-29	23	23	26	38	21
	AC-208	10	10	10	15	13
	C-208	23	23	24	28	31
	C-130	4	2	4	5	3
Rotary Wing	Mi-17	13	13	N/A	N/A	N/A
	MD-530	47	35	60	58	33
	UH-60	42	37	43	49	27
TOTAL		162	143	167	193	128

Source: TAAC-A, response to DoD OIG request for information, 21.2 OFS 39B, 4/14/2021.

This quarter, the DoD suspended a previously announced, Secretary of Defense-approved plan to introduce CH-47 Chinook helicopters to the Special Mission Wing, due to the lack of congressional approval for the program.

This quarter, the DoD suspended a previously announced, Secretary of Defense-approved plan to introduce CH-47 Chinook helicopters to the Special Mission Wing, due to the lack of congressional approval for the program. OUSD(P) said that without these aircraft, the Special Mission Wing could experience a gap in medium lift capabilities in the years ahead.¹⁹²

TAAC-Air said that it was working to return as many aviation support contractors to theater as possible this quarter and was approaching pre-COVID-19 pandemic numbers across the force. The increase in contractors, plus the availability of the COVID-19 vaccine, has allowed the AAF to reintroduce on-the-job-training across all platforms, and to conduct Mi-17 to UH-60 transition training classes, according to TAAC-Air.¹⁹³ However, the February 2020 U.S.-Taliban agreement requires the complete withdrawal of all “non-diplomatic civilian personnel, private security contractors, trainers, advisors, and supporting services personnel” in addition to military forces.¹⁹⁴ Last quarter, TAAC-Air reported that no AAF airframe can be sustained as combat effective for more than a few months if contractor support is withdrawn.¹⁹⁵ This quarter, TAAC-Air said that DoD stakeholders were planning options for future support to the AAF following the withdrawal of U.S. troops and contractors from Afghanistan.¹⁹⁶

DIPLOMACY AND POLITICAL DEVELOPMENTS

President Ghani Rejects Proposal for a Transitional Government

In March, media reports, quoting leaked correspondence purportedly written by DoS officials, claimed that the United States had proposed that the Afghan government and the Taliban attend a UN-led peace conference in Istanbul, Turkey. The alleged purpose of the conference was to discuss the formation of a transitional power-sharing government. The DoS stated that this was intended to elicit proposals from the Afghan parties in advance of the Istanbul Conference and that it was not a U.S. proposal. The reportedly leaked correspondence described a “transitional Peace Government of Afghanistan” that would include separate but coequal executive, parliamentary, and judicial branches. This transitional government would adhere to the current Afghan constitution—except that positions would be filled by individuals agreed on by the two sides, rather than those currently elected to those positions, and that the legislature might exercise its normal powers—until the constitution could be revised.¹⁹⁷ The document envisioned national elections after the establishment of the transitional government.¹⁹⁸

President Ghani publicly stated that the transfer of power in Afghanistan could only occur through elections. Chairman of the High Council for National Reconciliation Abdullah noted that while “no one can force anything on the people of Afghanistan,” Afghans “must thank those who work for peace.” The Taliban did not publicly respond to the reported proposal during the quarter.¹⁹⁹ Following the end of the quarter, in mid-April, the Turkish Foreign Ministry announced its intention to host a peace conference between the Afghan negotiating parties organized by the UN and Qatar.²⁰⁰ As late as April 12, the Taliban stated that it was not prepared to attend the Istanbul conference.²⁰¹



DoS officials stated that the United States explored ways to accelerate the faltering peace process and encourage the two Afghan negotiating sides to focus on a political settlement this quarter. According to the DoS, U.S. officials raised the possibility of using power-sharing arrangements during the quarter, but emphasized that the United States is not prescribing a way forward and that the final political settlement is for the Afghans to decide.²⁰²

Secretary of Defense Austin meets with Afghan President Ashraf Ghani in Kabul. (DoD photo)

According to media reporting, the United States proposed that ongoing talks in Doha would be complemented by a separate, UN-hosted conference in Istanbul, Turkey, with representatives from the United States, China, Russia, Pakistan, Iran, and India to discuss a unified approach to supporting peace in Afghanistan.²⁰³ According to Voice of America, some of the proposed attendees might be hesitant to support such a proposal. Iran was invited to the March conference but declined to sit at the table with representatives from the United States.²⁰⁴ Following media reporting of a proposed UN-hosted conference, a Pakistani Ministry of Foreign Affairs spokesperson stated in a press briefing that there was a need to remain cognizant of the role of what he termed as “spoilers” and alleged that India “has never been a constructive partner for peace in Afghanistan.”²⁰⁵

Islamabad Hosts Afghan Politicians and Officials to Discuss Peace

In January, Karim Khalili, an ethnic Hazara and Chairman of the Afghan Hizb-e-Wahadat-Islami party, visited Islamabad, Pakistan. Hazaras are an ethnic and religious minority in Afghanistan who have been persecuted for their beliefs. During his visit, Khalili met with Pakistani Prime Minister Khan, Foreign Minister Qureshi, and Chief of Army Staff General Bajwa. In public remarks during his visit, Khalili stated that the Afghan peace negotiations must respect minority rights to be successful.²⁰⁶

In February, Afghan Special Representative to Pakistan Mohammed Omer Daudzai visited Islamabad and met with his Pakistani counterpart, Ambassador Mohammed Sadiq, as

well as Speaker of the National Assembly Asad Qaiser and Foreign Minister Qureshi. Qureshi reportedly expressed concern to Daudzai that continuing violence in Afghanistan emboldened spoilers to the peace process. Daudzai's visit drew less media coverage in Pakistan compared to recent visits of other senior Afghan politicians.²⁰⁷

According to the DoS, the Pakistani government hosted Afghan politician Ahmad Wali Massoud as part of its stated effort to engage stakeholders from across the Afghan political spectrum on the Afghan peace process. On February 18, Massoud's delegation met with Prime Minister Khan and discussed the importance of an inclusive and comprehensive Afghan peace process, according to the DoS. Massoud delivered an address on February 19 at the Institute of Strategic Studies Islamabad, where he proposed creating an intra-Afghan leadership council that included all ethnicities to develop and implement a roadmap for peace. In his address, he criticized the Trump Administration's approach in Afghanistan, arguing its perceived exclusion of the Afghan government and ethnic stakeholders in negotiating the U.S.-Taliban agreement was misguided, and said the rush to withdraw forces was driven by U.S. electoral motivations.²⁰⁸

Afghanistan and Pakistan Fail to Meet Peace-Supporting Commitments Made Last Quarter

During Pakistani Prime Minister Imran Khan's November 2020 visit to Kabul, he issued a joint statement committing the two countries to an agenda intended to support peace and stability in the region.²⁰⁹ According to the DoS, the two countries made little progress and missed several deadlines this quarter. For example, the statement referenced a January 1, 2021, deadline for joint proposals relating to refugees and regional connectivity; however, neither party took any action prior to the deadline. Similarly, a proposal referenced in the joint statement calling for President Ghani to visit Islamabad in early 2021 was not acted upon, according to DoS.²¹⁰



Members of the UN Security Council attend a videoconference in connection with the United Nations Assistance Mission in Afghanistan. (UN Photo)

Amid Broad Afghan Government Inaction on Corruption, Three Parliamentarians Sentenced to Prison for Graft

According to the DoS, although the Afghan government took steps to counter corruption during the quarter, its failure to arrest or prosecute high-profile individuals accused of corruption continued to raise serious concerns regarding its commitment to fighting graft.²¹¹

Despite broader inaction, the Afghan justice system adjudicated several high-profile anti-corruption cases this quarter. On January 25, an Afghan court sentenced Herat Mayor Mahulam Hazrat Mushfiq to 6 years in prison for corruption. Mushfiq offered a \$75,000 bribe to Interior Ministry investigators to halt a corruption probe into his activities.²¹² On February 6, Afghan courts sentenced three Afghan parliamentarians—Mohammad Anwar Bashliq, Leyaqatullah Babakharkil, and Mohammad Azim Qoyash—each to 10 years and 1 month in prison for accepting a bribe in connection with their visit to a customs house in the northern province of Balkh.²¹³ The three parliamentarians accepted \$40,000 in bribes from customs officials last December. As former lawmakers, the individuals enjoyed immunities, but according to the DoS, the extent of the direct evidence against them resulted in their arrest and prosecution. The three defendants also received a fine of \$40,000. They are expected to appeal their sentences.²¹⁴ The three were the first Afghan government parliamentarians ever convicted or even arrested for corruption.²¹⁵ Also in February, Afghan courts sentenced the former Mayor of Mazar-e-Sharif to 18 months in prison and fines of approximately \$65,000 for embezzling the same amount through utilization of a kickback scheme involving the purchase of a vehicle.²¹⁶

CSTC-A PROVIDES MINISTERIAL-LEVEL ADVISING ON COUNTER-CORRUPTION TO SECURITY MINISTRIES

According to CSTC-A, ministerial advisors directly support the MoD's and MoI's efforts to address corruption and hold criminals accountable. Despite a reduction of advisory capacity this quarter, the number of corruption case referrals to the MoD and MoI remained consistent with prior years. More than a dozen cases were referred this quarter. According to CSTC-A, the referrals resulted in the removal of the Sergeants Training Center Commander and seven co-conspirators at the Balkh facility for their involvement in a scheme that involved bribery, extortion, fraud, and theft.²¹⁷

Additionally, using information provided by CSTC-A, the Afghan government is considering indicting 13 individuals, including one brigadier general, for various criminal activities, to include theft of medical supplies and fraud. CSTC-A said it anticipates that several other individuals may be subject to administrative removal as a result of cases that were pursued this quarter, to include a major general accused of corruption and abuse of power.²¹⁸

CSTC-A said that its counter-corruption advising is limited by Afghanistan's lack of a system equivalent to the U.S. Uniform Code of Military Justice or plans to establish one. Without a military-specific, military-administered penal code, the ANDSF has limited opportunities for the use of formal non-judicial punishment and instead has to rely on Afghanistan's inadequate criminal justice system.²¹⁹ According to CSTC-A, the Major Crimes Task Force reported that no ANDSF-related corruption cases were initiated during this reporting period, and only 39 total corruption cases were initiated.²²⁰

According to the DoS, although the Afghan government took steps to counter corruption during the quarter, its failure to arrest or prosecute high-profile individuals accused of corruption continued to raise serious concerns regarding its commitment to fighting graft.

Transparency International's most recent Corruption Perceptions Index ranked Afghanistan 165 out of 1800 countries on its scale; an improvement over the prior year, when it ranked 173rd.

AFGHAN GOVERNMENT SLOWLY BUILDS ANTI-CORRUPTION COMMISSION

During the quarter, the Afghan government continued to staff its new Anti-Corruption Commission (ACC), first announced by President Ghani in November 2020.²²¹ President Ghani appointed Abdul Qayum Nizami, a close associate, to lead the ACC. According to the DoS, the commission has been criticized for building capacity too slowly.²²² In February, a local media outlet reported that only 30 percent of the required commission staff had been hired.²²³

The DoS stated that the ACC is still in its nascent phase and its priority is to evaluate the government's current anti-corruption strategy, monitor the anti-corruption plans of Afghan government institutions, and effectively address corruption complaints. Additional initial objectives include carrying out public information campaigns and establishing provincial offices to target corruption at the subnational level.²²⁴

Several anti-corruption organizations already exist within the Afghan government. In an attempt to avoid duplication of efforts, the ACC and the Independent Joint Anti-Corruption Monitoring and Evaluation Committee plan to merge.²²⁵ According to the DoS, the ACC will eventually provide policy and planning guidance to the Anti-Corruption Justice Center, the specialized police and court system intended to focus on high-level corruption.²²⁶ The manner in which the ACC will interact with the Attorney General's Office is presently unclear.²²⁷

USAID AIMS TO INCREASES ACCOUNTABILITY AND TRANSPARENCY IN GOVERNMENT MINISTRIES

Transparency International's most recent Corruption Perceptions Index ranked Afghanistan 165 out of 1800 countries on its scale; an improvement over the prior year, when it ranked 173rd.²²⁸ In 2017, USAID established the Afghanistan's Measure for Accountability and Transparency (AMANAT) in an attempt to counter corruption throughout the country. The program is scheduled to remain active through August 2022.²²⁹ USAID implementers conducted corruption vulnerability assessments and engaged in business process reengineering for five ministries—the Ministry of Public Health, Ministry of Martyrs and Disabled Affairs, Ministry of Education, Ministry of Higher Education, Ministry of Refugees and Repatriates—which reduced the number of steps required for citizens to receive services. Implementers evaluated steps that could be taken to streamline activities, identified procedures that were vulnerable to corruption, and devised techniques that could be utilized to address the vulnerabilities.²³⁰

According to USAID, the AMANAT program has effectively demonstrated the value of accountability. For example, AMANAT implementation resulted in the Ministry of Higher Education publishing checklists, templates, quality standards, accreditation frameworks, and accreditation reports publicly. The Ministry also streamlined its internal complaint handling procedures, which helped private universities navigate the formal complaint system more effectively.²³¹ According to USAID, AMANAT implementers also enhanced the internal audit capacity of ministerial staff by developing and adopting effective audit processes. Adoption of these processes prevented fraudulent land distribution in Ghazni. Additionally, seven cases involving fraudulent activities were reported to the Attorney General's Office, and \$1.9 million in fraudulent death and disability benefits were withheld.²³²

Independent Afghanistan Study Group Makes Policy Recommendations, Warns Against a Quick Exit

During the quarter, the Afghanistan Study Group, a congressionally mandated policy study group, published its final report with the United States Institute of Peace. The report stated that the situation in Afghanistan in early 2021 represented a key opportunity for the United States to contribute to a lasting peace in Afghanistan.²³³ However, the report also stated that an “irresponsible” withdrawal could create the conditions for terrorist groups to once again use the territory of Afghanistan to threaten the security of the United States and give those groups a narrative of victory over a superpower.²³⁴ The report assessed that a precipitous U.S. withdrawal from Afghanistan could lead to the return of a terrorist threat to the United States within 18 months to 3 years.²³⁵ The report also stated that the Afghan peace talks would not succeed if the United States proved willing to withdraw regardless of the state of progress in those talks.²³⁶

The Afghanistan Study Group report includes five main recommendations for the United States to support peace in Afghanistan:

- Clarify the desired end state in Afghanistan as a democratic, independent, and sovereign state that can prevent terrorist threats to the United States and its allies from Afghan territory.
- Explicitly reinforce the conditionality of the troop withdrawal agreed to in the February 2020 U.S.-Taliban agreement.
- Clarify U.S. commitment to the existing Afghan state apparatus and the ANDSF, with future support based on conditions agreed to with international donors and the Afghan government’s contribution to progress in peace talks with the Taliban.
- Conduct an active diplomatic strategy to ensure the success of the peace talks.
- Implement a regional strategy to enlist other countries in the region to use their relationships with Afghan actors to promote a successful negotiation; allow the countries of the region to more equitably share the burdens of supporting and sustaining a peaceful Afghanistan; and anchor the process within an international architecture endorsed by the United Nations Security Council.²³⁷

The report concluded by stating that Afghans must take primary responsibility for the future of their country and that U.S. efforts should be focused on shaping the conditions around the peace process to give it the best chance to succeed.²³⁸

Congress created the Afghanistan Study Group in legislation enacted in December 2019. Congress directed the study group to identify policy recommendations that “consider the implications of a peace settlement, or the failure to reach a settlement, on U.S. policy, resources, and commitments in Afghanistan.”²³⁹ The group began its work in April 2020, after the signing of the U.S.-Taliban agreement. It included senior officials and policy experts and was co-chaired by former U.S. Senator Kelly Ayotte, former Chairman of the Joint Chiefs of Staff General Joseph F. Dunford Jr. (Ret.), and former President and Chief Executive Officer of the United States Institute of Peace Nancy Lindborg.²⁴⁰



The NATO Support and Procurement Agency transports pharmaceutical supplies to the Afghan National Army and Police. (NATO photo)

DEVELOPMENT AND HUMANITARIAN ASSISTANCE

COVID-19 Continues to Challenge Afghan Healthcare

COVID-19 testing challenges continue to hinder attempts to accurately assess the impact of the COVID-19 pandemic on Afghanistan. As of March 25, Afghanistan had a positivity rate of nearly 17 percent, but only 335,965 people (out of a population of 40.4 million) had been tested.²⁴¹ Furthermore, women are likely underrepresented in both the total confirmed cases reported by the Afghanistan Ministry of Public Health (MoPH) and the number of women tested.²⁴² According to the UN Office for the Coordination of Humanitarian Affairs (OCHA), as of March 25, positive case rates among healthcare workers accounted for almost 8 percent of total confirmed COVID-19 cases.²⁴³ Although 22 laboratories in Afghanistan were capable of providing COVID-19 testing, the capacity of these laboratories remained underutilized.²⁴⁴ The MoPH intends to establish at least one laboratory per province by June 2021.²⁴⁵

The number of positive COVID-19 cases identified in Afghanistan during the second (winter) wave of the pandemic trended lower when compared to the number of cases identified during the first wave, but the World Health Organization (WHO) expressed concerns that variants of the virus could spread in Afghanistan.²⁴⁶ According to OCHA, there was a new variant of COVID-19 in Pakistan that could be more infectious and affect younger populations. As a result, the MoPH was preparing to increase COVID-19 surveillance at the border.²⁴⁷

The disruptive force of COVID-19 had pervasive effects across communities in Afghanistan. The Asia Foundation's flash survey, partially funded by USAID, found evidence that people in Afghanistan feared the effects of COVID-19.²⁴⁸ The foundation telephonically interviewed over 4,200 Afghans residing in both urban and rural areas from November 18 to December 10, 2020.²⁴⁹ Almost two-thirds of participants indicated they were either very worried (45.8 percent) or worried (19.2 percent) about going to work.²⁵⁰

Additionally, half of the respondents reported they were very worried about visiting healthcare facilities, and more than half of the respondents indicated they were increasingly concerned about the lasting impact of COVID-19 on their health.²⁵¹ A separate USAID-funded assessment determined that 80 percent of respondents residing in 120 hard-to-reach districts throughout Afghanistan identified the COVID-19 pandemic as the event that most disrupted communities in the past 3 months. Respondents indicated that the COVID-19 pandemic was more disruptive than active conflict or violence.²⁵²

USAID Provides COVID-19 Surveillance Support

USAID reported that it continued to support the WHO's Disease Early Warning System throughout the quarter. The Agency played a key role in providing COVID-19 surveillance support to the MoPH. This surveillance support system was initially established by the WHO to monitor 15 targeted communicable diseases in Afghanistan. However, according to USAID, efforts were refocused as a result of the COVID-19 outbreak.²⁵³

The United States Recommits to the World Health Organization

Upon entering office, President Biden reversed the previous administration's decision to depart the WHO.²⁵⁴ According to USAID, the departure did not impact its role in the fight against COVID-19 in Afghanistan since USAID's funding of the WHO remained in effect through March 31, 2021.²⁵⁵ In addition to the funds previously provided to the WHO, USAID said that it plans to provide \$2.5 million in additional funds to the WHO by June 2021, which will be used to support the Disease Early Warning System.²⁵⁶

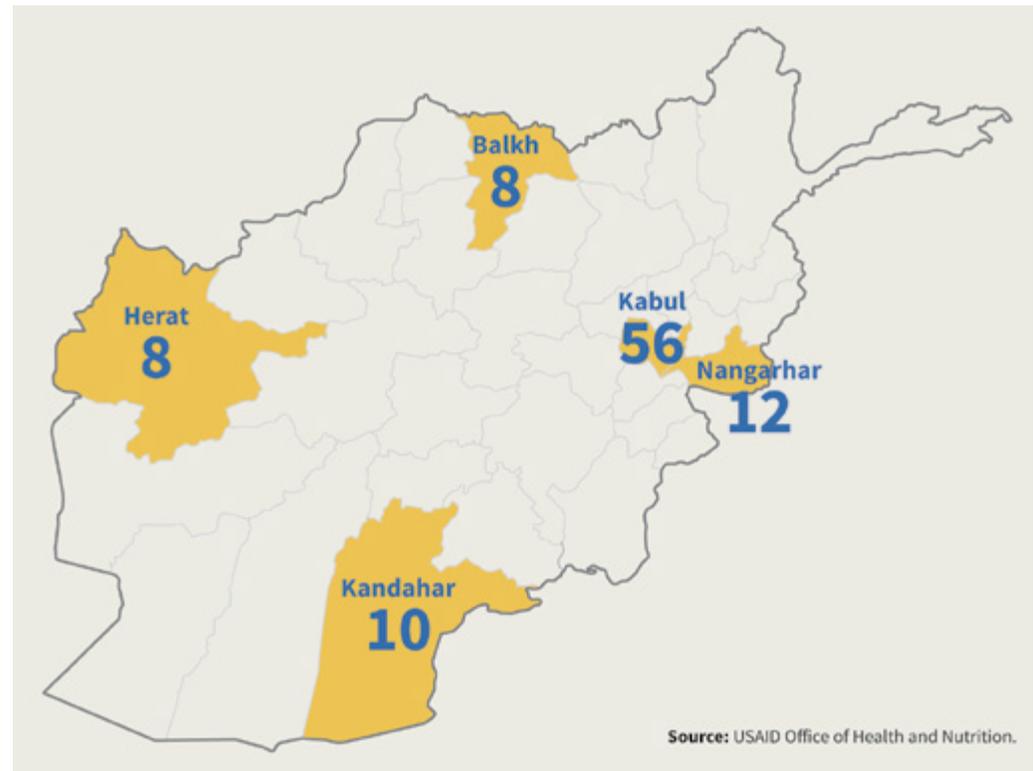
COVID-19 Vaccination Campaign Begins, Faces Hurdles

On February 18, President Biden announced the United States would commit \$4 billion to Gavi, the international vaccine organization leading the COVAX vaccine distribution to 92 low- and middle-income countries.²⁵⁷ USAID reported \$2 billion has already been obligated to Gavi (the largest contribution by any member state).²⁵⁸ In addition to the \$4 billion pledged to Gavi for global vaccination efforts, the USAID mission in Kabul and USAID's Global Health Bureau provided a total of \$3 million to the WHO and the International Federation of Red Crescent that will be used to complete a 1 to 3 year program designed to provide training, technical assistance, and risk communication related to the vaccine campaign rollout in Afghanistan.²⁵⁹

In addition, on February 7, the Indian government donated 500,000 doses of the AstraZeneca-Oxford vaccine to the Afghan government. On March 8, the COVAX facility, a global multilateral effort to provide COVID-19 vaccines to underserved countries, provided another 468,000 vaccine doses and 470,000 syringes to Afghanistan (the first COVAX delivery in Central Asia).²⁶⁰

According to USAID, COVAX plans to vaccinate 20 percent of the high-risk population in Afghanistan by the end of 2021.²⁶¹ However, many individuals, to include healthcare workers and security officials, are hesitant to receive the vaccine.²⁶² Additionally, media

Figure 3.

Locations of U.S.-funded Ventilators in Afghanistan

reports suggest that the public is concerned that the Afghan government may not deliver vaccine in an equitable manner given its history of institutional corruption.²⁶³ According to media reporting, logistical challenges resulting from heavy fighting in many parts of the country, poor roads and infrastructure, and government corruption that reduced the availability of supplies have also eroded the public's confidence.²⁶⁴

According to USAID, COVAX has secured the funding required to meet its 20-percent vaccination goal in Afghanistan by the end of the year, but funding gaps have impeded its ability to set higher goals.²⁶⁵

USAID Had Limited Decision-Making Control Over Placement of Donated COVID-19 Ventilators

USAID OIG conducted an audit to review the decision-making process related to the USAID donation of ventilators in more than 40 countries, including Afghanistan, at a total cost of approximately \$204 million.²⁶⁶ (See Figure 3.) The audit concluded that decisions associated with the ventilator donation program differed from USAID's initial COVID-19 response plans, and that the National Security Council, rather than USAID, made key decisions associated with the program, such as how many ventilators to send to which country.²⁶⁷

According to USAID, 94 of the 100 donated ventilators were functional in 18 health facilities located in Kabul, Nangarhar, Herat, Kandahar, and Balkh, as of April 12.²⁶⁸ USAID reported that six ventilators were broken and in the process of being replaced.²⁶⁹ Additionally, USAID reported that as COVID-19 cases reduced after the second wave, there were fewer than 10 cases that needed ventilators as of March 7.²⁷⁰ While all 94 ventilators have been used, at no point were they all used at once.²⁷¹ According to USAID, initially there was no monitoring system in place to oversee the ventilator usage. However, as of March 7, USAID began working with an implementer to monitor ventilator usage in Afghanistan and report any challenges.²⁷²

COVID-19 Worsens Polio Management

According to media reporting, the prospects for eradication of polio—a disease endemic in only Afghanistan and Pakistan—have deteriorated since the onset of COVID-19.²⁷³ Media sources suggest that the negative effects of COVID-19 on polio management are widespread and will likely continue after the COVID-19 pandemic ends.²⁷⁴ Several circumstances aggravated the polio epidemic during 2020. According to USAID, all of Afghanistan's polio vaccination and surveillance resources were redirected to COVID-19 surveillance when the pandemic struck. Additionally, when national polio vaccination campaigns resumed in September 2020, the ongoing Taliban ban on polio campaigns in Taliban territory resulted in up to 6 million children going unvaccinated from December 2020 to January 2021.²⁷⁵

Prior to 2020, polio cases were largely limited to southern parts of the country, where conflict made accessibility difficult. However, in 2020, cases were detected in northern and western parts of Afghanistan, where the disease had not been observed in years.²⁷⁶ In 2020, there were 56 cases of wild polio detected, the highest recorded number since the fall of the Taliban in 2001.²⁷⁷ USAID reported that it provides continuous funding to the WHO, which is utilized to counter polio in both government and Taliban controlled areas.²⁷⁸

Humanitarian Access Constraints Challenge Aid Delivery

According to USAID's Bureau for Humanitarian Assistance (BHA), its implementers supported a broad range of humanitarian sectors in Afghanistan this quarter. Major funding categories included: food assistance, shelter and settlements, protection, nutrition, health, humanitarian coordination, information management, and water, sanitation, and hygiene.²⁷⁹

According to OCHA, January 2021 saw the highest reported number of access impediments for aid workers on record—a nearly three-fold increase over the number of such incidents in January 2020.²⁸⁰ While there were fewer access incidents reported in February, the number of incidents still significantly exceeded the previous 3-year average for the month of February.²⁸¹ In January 2021, the Taliban Commissioner for NGOs and companies issued two letters to the Taliban's provincial political leaders, in which he banned community development councils, which provide resources and governance at local levels, and the Afghan government-led Dastarkhwan-e-Meli COVID-19 relief program—throughout Taliban controlled portions of the country, according to OCHA.²⁸² Subsequently, the national

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While the Taliban and other armed groups were responsible for most access constraints during the quarter, bureaucratic impediments within the Afghan government also presented challenges.

COVID-19 pandemic relief program was suspended in Ghor, Herat, and Badghis provinces according to OCHA, (the program reportedly continued unimpeded in other provinces).²⁸³ Additionally in January, the Taliban approached multiple NGOs in Takhar, Nimroz, and Laghman provinces, and requested them to register their projects with the Taliban or risk having their operations shut down in Taliban territory.²⁸⁴

According to BHA, USAID implementers experienced several access constraints during the quarter, including bureaucratic impediments, movement restrictions, threats of violence against humanitarian staff, and armed conflict.²⁸⁵ BHA reported that its implementers experienced delays in receiving authorizations from armed opposition groups to implement programs, which implementers attributed to the uncertain political climate.²⁸⁶ BHA implementers remained optimistic that access would eventually be granted, but they noted that it may take longer to negotiate access agreements in the future.²⁸⁷

While the Taliban and other armed groups were responsible for most access constraints during the quarter, bureaucratic impediments within the Afghan government also presented challenges. On February 11, the First Vice President of Afghanistan, Amrullah Saleh, circulated a letter that prohibited ministries from signing any contracts or memorandums of understanding with NGOs until guidelines were established. The letter did not identify offices that were responsible for establishing the guidelines.²⁸⁸ According to the BHA, the international assistance community is concerned that assigning contract and memorandum of understanding approval authority to a single office would result in bottlenecks, concentrate authority, and increase the risk of corruption.²⁸⁹

BHA reported that armed opposition groups threatened its implementers with violence on two separate occasions during the quarter.²⁹⁰ In one instance, a USAID implementer received information that suggested it would likely be targeted by armed opposition groups. Consequently, the implementer encouraged its field staff to work from home and held daily meetings to analyze and manage the situation. In a second instance, a USAID implementer temporarily restricted the movement of its field staff to determine the potential for increased attacks by an armed opposition group due to increased tension between local armed opposition groups and the ANDSF.²⁹¹

BHA reported that the Taliban interfered in another implementer's award activity, in which the Taliban attempted to influence the selection of beneficiaries who would receive non-food items. According to BHA, the Taliban requested the implementer sign a form that could subject humanitarian assistance to Taliban requirements to pay Taliban bribes.²⁹² As a result, the implementer suspended its activities in mid-January and began negotiations with the Taliban in an attempt to reestablish access.²⁹³

Conflict and COVID-19 Continue to Exacerbate Food Insecurity

According to the USAID-funded Famine Early Warning System Network, as of February, every province in Afghanistan was either experiencing “stressed” or “crisis” levels of food insecurity.²⁹⁴ In rural areas, poor households were unable to identify labor opportunities during the winter months. Additionally, bad weather forced residents to rely on markets—

and pay above-average food prices—rather, than produce food at home.²⁹⁵ Urban households also struggled with identifying work opportunities, and informal manual labor wages dropped to their lowest recorded levels in the past 4 years.²⁹⁶ According to the Famine Early Warning System Network, casual labor wages and availability of labor opportunities were below normal levels in 28 out of the 34 provinces in Afghanistan, indicating widespread employment challenges.²⁹⁷

In addition to lower casual wages, the cost of basic nutrition essentials was 17 percent higher in January than the 4-year average, which—along with lower wages and reduced labor availability—reduced household purchasing power by 35 percent during the quarter.²⁹⁸ According to the Famine Early Warning System Network, the higher food prices are partly related to the Afghan government's ongoing COVID-19 relief program, Dester khawan-e-Mili, through which communities buy food in bulk quantities from local markets and distribute packages to households.²⁹⁹ Due to the Taliban's ban on these activities in the territory it controls and the potential for this activity to inflate local market food prices, it remains unclear the level of impact this program will generate for ensuring food security across Afghanistan.³⁰⁰

Uneven Migration Hampers Remittances

As a result of COVID-19, displaced Afghans continued to return from Iran and Pakistan in greater numbers during the quarter.³⁰¹ Since January 1, 2021, a total of 254,766 undocumented Afghans returned to Afghanistan, with the vast majority originating from Iran.³⁰² Despite the large number of Afghans returning from Iran, visa restrictions and strict Iranian border controls have likely impeded the ability of Afghans to migrate back to Iran.³⁰³ Additionally, monetary flows from Iran, Pakistan, and Gulf countries were expected to remain lower than average due to reduced economic activity.³⁰⁴ According to the Famine Early Warning System Network, 28 out of the 34 provinces in Afghanistan reported lower than normal remittance levels, significantly affecting both rural and urban households who rely on remittance flows as their primary source of income.³⁰⁵

BHA reported that its implementers, UNICEF and the UN World Food Programme, assisted returnees as part of their regular food assistance and nutrition support.³⁰⁶ According to a U.S. Government assistance program map, in the three provinces that border Iran—Herat, Nimroz, and Farah—the U.S. Government provided healthcare, protection, food security and assistance, cash assistance, livelihood assistance, nutrition, risk management, shelter, and water, sanitation, and hygiene programming support.³⁰⁷

Governance, Revenue Generation, and Corruption Remain Longstanding Challenges in Afghanistan

According to the Asia Foundation's 2019 annual survey, satisfaction with different levels of Afghan government performance increased continuously over the last 5 years.³⁰⁸ When asked, more than half of respondents reported that the Afghan government was successful in improving the living conditions in their area.³⁰⁹ While confidence among the Afghan people in the government has trended positively, overall confidence in public institutions and civil society remained mixed.³¹⁰

Since January 1, 2021, a total of 254,766 undocumented Afghans returned to Afghanistan, with the vast majority originating from Iran.

According to the Asia Foundation's 2020 flash survey, 85.4 percent of respondents said that corruption was a major problem in their daily life.

According to the U.S. Institute of Peace, despite limited gains in public trust and confidence, the Afghan government remains unable to generate the revenue necessary to fund its own operations.³¹¹ The Special Inspector General for Afghanistan Reconstruction (SIGAR) reported that 80 percent of Afghanistan's budget is funded by the U.S. and other international donors.³¹² While the Afghan government has increased its capacity to generate revenue since 2002, continued investments are needed to strengthen revenue and customs operations, according to the U.S. Institute of Peace.³¹³ Increased revenue growth due to government investment in revenue collection would provide a strong signal to international donors of the Afghan government's commitment to easing its dependence on external support.³¹⁴

According to the Asia Foundation's 2020 flash survey, 85.4 percent of respondents said that corruption was a major problem in their daily life.³¹⁵ According to SIGAR, corruption negatively affects many sectors in Afghanistan, to include the national government; threatens the security and rule of law; and undermines public trust in institutions.³¹⁶ Additionally, many Afghans continue to prefer informal justice systems over the country's official justice system, which is viewed as slow, corruption-laden, and subject to political influence.³¹⁷ Resultantly, many Afghans prefer to rely on informal systems of dispute resolution.³¹⁸

USAID Supports Afghanistan's National Electricity Company

More than half of the respondents to a flash survey conducted by the Asia Foundation in 2020 reported that access to electricity had worsened over the past 12 months.³¹⁹ USAID estimated that the national Afghanistan power utility, Da Afghanistan Breshna Sherkat (DABS), experienced annual aggregate power losses of 34 percent.³²⁰ As a result, between 2015 and 2021, USAID provided support to DABS to enhance its commercial performance and its ability to collect fees.

USAID reported that it supported DABS' implementation of a resource planning application that automated internal business functions, such as finance, accounting, procurement, human resources, and other management systems. USAID's support enabled DABS to operate more than one million analogue and digital meters while simultaneously collecting data on energy usage along distribution grids.³²¹ Between 2019 and 2020, USAID procured 12,034 bulk energy meters that will be installed in all major DABS load centers, to include Kabul, Kandahar, Jalalabad, Herat, and Mazar-e-Sharif.³²² USAID reported that DABS completed the installation of more than 6,000 meters and plans to install the remaining meters in the next several months. When installed, USAID expects these meters will improve revenue protection, enhance load shedding monitoring, and increase the energy audit functions of DABS, in addition to reducing power losses from 34 percent to approximately 10 percent.³²³

USAID Strategic Planning

The USAID mission in Kabul reported that it was committed to supporting the Afghan-led peace process and is continually assessing and planning its response to a potential peace agreement.³²⁴ USAID's mission in Kabul reported that it continually reassessed the entire USAID program portfolio in Afghanistan to identify activities that directly and indirectly support the peace process and then modify activities that may better support the process going forward. Additionally, the USAID mission in Kabul reported there were no plans to

amend the current 2019-2023 Country Development Cooperation Strategy (CDCS), USAID's strategic country-level roadmap. However, if there were to be a successful peace agreement in place, the USAID mission in Kabul would reassess the CDCS' assumptions, development objectives, and targeted results to determine whether a new or amended CDCS would be appropriate.

SUPPORT TO MISSION

USAID Mission Operations

USAID reported that its embassy staff consisted of 30 U.S. direct hires, 8 U.S. personal service contractors, 19 third-country national personal service contractors, and an average of 42 locally engaged staff as of the end of March.³²⁵ However, only 30 percent of USAID's locally engaged staff were working on-site at the embassy due to COVID-19 pandemic restrictions.³²⁶ USAID is in the process of procuring the AstraZeneca vaccine and plans to begin vaccinating all locally engaged staff and non-American contractors on a voluntary basis, with a projected start date of April 6. USAID's goal was to initiate the vaccination effort in advance of Ramadan, which began on April 12.³²⁷

USAID reported that its solar panel pilot project, which provides electricity to locally engaged staff to support their teleworking efforts, was deemed a success.³²⁸ Surveys of pilot program participants revealed that 75 percent of the respondents believed they were

Figure 4.

USAID Spending in Afghanistan Since 2002



productive for at least 8 hours each day, and 100 percent of the respondents recommended the program be expanded. Supervisors overwhelmingly supported the program, and noted that it allows staff to adhere to traditional work schedules versus working odd hours.³²⁹

DoD Spending Remains Steady While USAID Spending Increases in Afghanistan

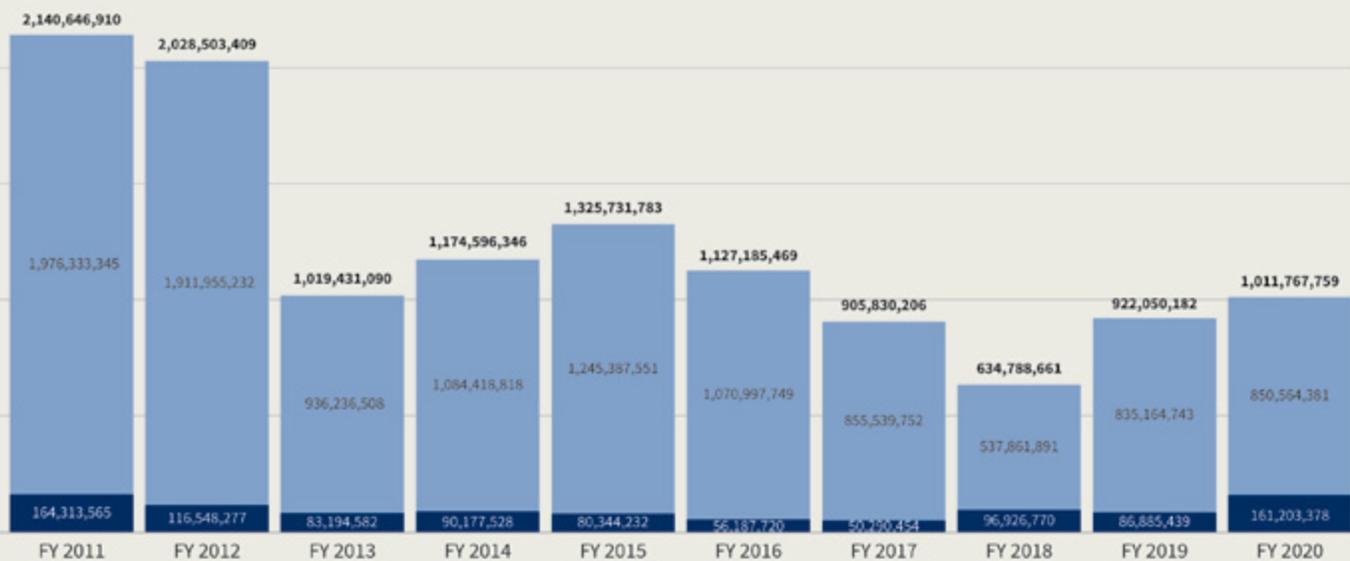
This quarter, the Office of the Under Secretary of Defense (Comptroller) reported a total of \$15.6 billion in obligations and \$13.1 billion in disbursements in support of OFS during the first 5 months of FY 2021.³³⁰ In comparison, the DoD obligated \$14.1 billion and disbursed \$12.9 billion during the first 5 months of FY 2020.³³¹ Total DoD spending in support of OFS for FY 2020 was \$40 billion, a slight increase from the \$39.4 billion spent in FY 2019.³³²

USAID reported that in FY 2020, it disbursed more than \$1 billion in humanitarian and non-humanitarian programming, the highest amount it has spent in Afghanistan over the past 4 years.³³³

DoD Redeploys and Demilitarizes U.S. Equipment

USFOR-A reported that it returned 227 pieces of rolling stock and 7,977 pieces of non-rolling stock to the United States in accordance with instructions received from Army Materiel Command.³³⁴

USFOR-A said that it has identified certain categories of vehicles and equipment for potential transfer to the ANDSF to help meet current shortages and future needs. Examples





include clothing, ammunition, small arms, communications equipment, and combat, support, and construction vehicles.³³⁵ This quarter, CSTC-A transferred ammunition valued at more than \$4.5 million from USFOR-A stock to the ANDSF, through Foreign Military Sales.³³⁶ Additionally, from December 1, 2020, to March 2, 2021, USFOR-A demilitarized \$102.8 million worth of equipment that was ineligible to be transferred to the Afghan government.³³⁷

High Mobility Artillery Rocket Systems in Kuwait support the withdrawal of U.S. and coalition forces from Afghanistan (U.S. Army National Guard photo)

U.S. MILITARY TRANSFERS BASES TO ANDSF

In late December, but publicly reported this quarter, U.S. troops completed their departure from Forward Operating Base Shank, later renamed Dahlke, in Logar province. The base is about 76 miles south of Kabul, encompasses approximately 15 square miles, and once hosted more than 18,000 troops. The number of U.S. troops garrisoned there gradually decreased over the past several years. Shortly after the U.S.-Taliban agreement was signed in 2020, Shank's population was reduced from 600 to 300 personnel. The property, including its airfield, was transferred to Afghan forces.³³⁸

Additionally, USFOR-A reported that Kandahar Airfield operations were transferred to the ANDSF this quarter.³³⁹

DoD Employs Seven Contractors for Every Service Member in Afghanistan

On January 15, then-Acting Secretary of Defense Christopher Miller announced that the DoD had met then-President Trump's goal of reducing the number of troops in Afghanistan to 2,500.³⁴⁰ In January, USCENTCOM reported that the DoD employed more than seven contractors for every U.S. service member in Afghanistan. Although the contractor

presence was reduced by about 4,300 between October 2020 and January 2021, more than 18,000 DoD contractors (approximately 6,000 U.S. citizens, 4,700 Afghan nationals, and 7,300 third-country nationals) remained in Afghanistan this quarter. Nearly half provide logistics, maintenance, or base support, and 16 percent are employed as security contractors, according to USCENTCOM's reported figures.³⁴¹

Under the terms of the U.S.-Taliban agreement, “The United States is committed to withdraw from Afghanistan all military forces of the United States, its allies, and Coalition partners, including all non-diplomatic civilian personnel, private security contractors, trainers, advisors, and supporting services personnel.”³⁴² Although the agreement does not specifically address Afghan local contractors, their ability to effectively function in the absence of their parent company is questionable.³⁴³

COVID-19 and Security-Related Travel Restrictions Present Challenges for End Use Monitoring

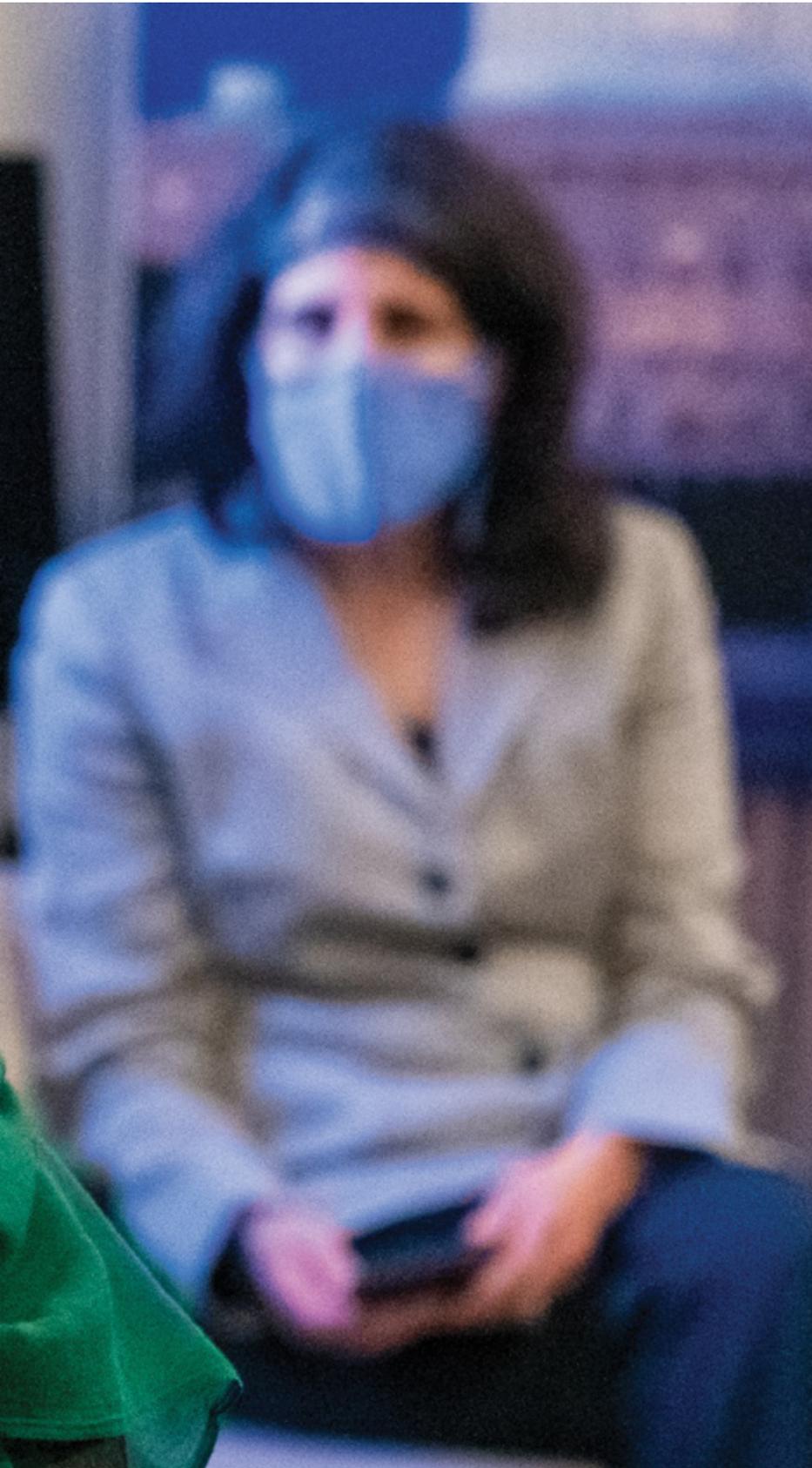
Under federal law, the DoD is required to conduct “end use monitoring” of weapons and equipment transferred to the armed forces of other countries, including Afghanistan, to ensure that these assets are being properly employed. As of the end of this quarter, CSTC-A retained full responsibility for end use monitoring of items provided to the ANDSF by the U.S. Government. None of CSTC-A's responsibilities had been transferred to the U.S. Embassy in Kabul.³⁴⁴ CSTC-A said that it continues to meet its routine end use monitoring requirements by engaging U.S. Government and contractor personnel that still remain in the country.³⁴⁵

According to CSTC-A, enhanced end use monitoring of more than 12,000 U.S.-funded items presented challenges this quarter. COVID-19 and security-related travel restrictions made it difficult for personnel to visit inspection sites. CSTC-A stated that it utilized remote inspection protocols to fulfill its site inspection and inventory responsibilities when physical inspections could not be conducted.³⁴⁶

In January, CSTC-A began working with the MoD and MOI to establish dedicated ministry-level inspection teams that will inventory items subject to end use monitoring. Representatives from the teams met with CSTC-A to discuss progress made toward meeting monthly inventory requirements.³⁴⁷







Members of Afghan civil society meet with DoS representatives in Kabul. (DoS photo)

OVERSIGHT ACTIVITIES

- 50 Strategic Planning
- 52 Audit, Inspection,
and Evaluation Activity
- 61 Investigations and Hotline Activity

OVERSIGHT ACTIVITIES

This section of the report provides information on Lead IG and partner agencies' strategic planning efforts; completed, ongoing, and planned Lead IG and partner agencies' oversight work related to audits, inspections, and evaluations; Lead IG investigations; and hotline activities from January 1 through March 31, 2021.

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 oversight plan for each operation.

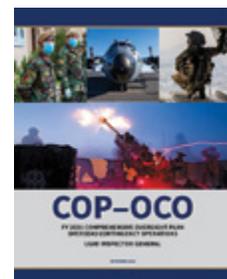
FY 2021 Joint Strategic Oversight Plan Activities

In 2015, upon designation of the DoD IG as the Lead IG for Operation Freedom's Sentinel (OFS), the three Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OFS. The three Lead IG agencies update the oversight plan annually.

The *FY 2021 Joint Strategic Oversight Plan for OFS*, effective October 1, 2020, organized OFS-related oversight projects into three strategic oversight areas: 1) Military Operations and Security Cooperation; 2) Governance, Humanitarian Assistance, Development, and Reconstruction; and 3) Support to Mission. The *FY 2021 Comprehensive Oversight Plan for Overseas Contingency Operations* included the Joint Strategic Oversight Plan for OFS.

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

In February 2021, the Joint Planning Group held its 53rd meeting, carried out virtually to accommodate participants because of coronavirus disease–2019 (COVID-19) precautions. Former Deputy Inspector General for Overseas Contingency Operations Michael S. Child, Sr. led a discussion of lessons learned since 2015 related to oversight and sustainability of U.S. Government programs, facilities, and operations in Afghanistan, Iraq, and Syria.



**FY 2021
Comprehensive
Oversight Plan
for Overseas
Contingency
Operations**

Lead IG Strategic Oversight Areas

MILITARY OPERATIONS AND SECURITY COOPERATION

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

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

GOVERNANCE, HUMANITARIAN ASSISTANCE, AND DEVELOPMENT

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

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

SUPPORT TO MISSION

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

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

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.

Travel restrictions due to the COVID-19 global pandemic continued to affect the Lead IG agencies' ability to conduct oversight of projects related to overseas contingency operations. The Lead IG agencies either delayed, deferred, or narrowed the scope of some oversight projects, and continued to conduct oversight work while teleworking and practicing social distancing.

Prior to the pandemic, oversight staff from the Lead IG agencies stationed in field offices in Afghanistan, Iraq, and Germany, as well as from the United States, would travel to locations in the region to conduct fieldwork for their projects.

Based on DoD Force Health Protection Guidance, the DoD OIG determines when to re-initiate travel to overseas locations and augment overseas offices on a case-by-case basis. DoD OIG oversight and investigative staff maintained their presence in Germany, Kuwait, Qatar, and Bahrain during the quarter. The DoD OIG expects to close field offices in Afghanistan by July. DoS OIG and USAID OIG personnel maintained their presence at the U.S. Embassy in Kabul during the quarter and received an order from the DoS in late April to leave the Embassy. DoS OIG staff stationed in Frankfurt, Germany, primarily worked from home rather than their offices in the consulate.



Soldiers with the Vermont National Guard deploy to the U.S. European Command area of responsibility to support OFS. (U.S. Army National Guard photo)

The Lead IG agencies and their partner agencies completed 12 reports related to OFS during the quarter. These reports examined various oversight activities that support OFS, including DoD reimbursement for air transportation services provided to coalition partners in Afghanistan; the U.S. Central Command's (USCENTCOM) response to the COVID-19 pandemic; DoD processes to counter improvised explosive devices; DoS funding to public international organizations, as well as DoS preparations to return personnel to federal offices during COVID-19; and USAID financial accountability in USAID assistance programs.

As of March 31, 2021, 39 projects related to OFS were ongoing and 14 projects related to OFS were planned.

Final Reports by Lead IG Agencies

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of Coalition Partner Reimbursement for Contracted Rotary Wing Air Transportation Services in Afghanistan

DODIG-2021-062; March 22, 2021

The DoD OIG conducted this audit to determine whether the DoD sought full reimbursement for air transportation services provided to coalition partners in Afghanistan in accordance with DoD policy and international agreements.

The DoD OIG determined that the DoD did not request reimbursement for air transportation services provided to coalition partners. For example, U.S. Forces–Afghanistan (USFOR-A) Multinational Logistics personnel did not initiate Acquisition and Cross-Servicing Agreements orders for coalition partners who used air transportation services in Afghanistan from September 2017 through September 2020.

Additionally, U.S. Army Central Logistics Directorate personnel did not provide oversight of the Acquisition and Cross-Servicing Agreements program. The DoD paid \$773 million for air transportation services provided to U.S. personnel, coalition partners, and Lift and Sustain coalition partners from September 2017 through September 2020. However, because USFOR-A did not receive or track coalition partner flight usage data, the exact cost of reimbursable air transportation services provided to coalition partners cannot be determined.

Unless USFOR-A Multinational Logistics personnel obtain flight usage data, determine the rate per person, and establish an agreement with coalition partners before services are provided, the DoD will not be able to seek reimbursement for future air transportation services provided in Afghanistan.

The DoD OIG recommended that the USFOR-A Multinational Logistics Branch Chief obtain flight usage data, determine the rate per person per flight, and to establish an agreement with coalition partners to seek reimbursement. The DoD OIG also recommended that the U.S. Army Central Logistics Directorate conduct a review of all reimbursable services provided in Afghanistan to Coalition partners.

Management agreed with the recommendations.

Evaluation of the U.S Central Command's Response to the Coronavirus Disease-2019

DODIG-2021-058; March 3, 2021

The DoD OIG evaluated how USCENTCOM and its component commands executed pandemic response plans and identified both the challenges encountered in implementing the response plans and the impact to operations resulting from the COVID-19 pandemic.

The report is classified.

Evaluation of the Department of Defense Processes to Counter Radio Controlled Improvised Explosive Devices

DODIG-2021-041; January 22, 2021

The DoD OIG evaluated the DoD's processes to counter improvised explosive devices by using tactical jammers. The report is classified.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL***Information Report: Review of Department of State Preparations to Return Personnel to Federal Offices During the Global Coronavirus Pandemic***

AUD-MERO-21-22; March 12, 2021

In response to a June 15, 2020, request from the Chairman of the U.S House of Representatives Committee on Oversight and Government Reform, Subcommittee on Government Operations, the DoS OIG reviewed the DoS's plans and procedures for returning personnel to onsite work during the COVID19 pandemic, as well as the methods outlined to ensure suitable safety and welfare considerations and precautions were undertaken on behalf of DoS personnel.

In furtherance of the review, the DoS OIG conducted interviews with DoS officials at various domestic bureaus and offices and at the U.S. Consulate General in Frankfurt, Germany, the U.S. Embassy in Baghdad, Iraq, and the U.S. Embassy in Kabul, Afghanistan.

The DoS OIG found that DoS officials developed and implemented a conditions-based, three-phased plan for returning personnel to the workplace, based on authoritative U.S. Government guidelines. The DoS OIG determined that DoS officials considered data specific to local conditions, such as health care availability, COVID-19 case counts, testing data, and shelter-in-place orders when determining whether domestic and overseas facilities should move between phases in the DoS's reopening framework. The DoS OIG also found that the DoS executed the reopening framework to implement suitable safety and welfare considerations and precautions for personnel. These protocols included notifying the DoS when an employee tested positive for COVID-19, isolating the infected employee, identifying and quarantining close contacts, and ensuring that facilities were properly disinfected.

The report contained no recommendations.

Audit of the Department of State’s Risk Assessments and Monitoring of Voluntary Contributions to Public International Organizations

AUD-MERO-21-18, March 3, 2021

The DoS OIG conducted this audit to determine whether the DoS’s policies, guidance, and processes for voluntary contributions ensured that 1) risks are identified, assessed, and responded to before providing funds to Public International Organizations (PIO) and that, 2) funds are monitored to achieve the award’s objective.

PIOs, including the United Nations, the International Committee of the Red Cross, and the International Organization for Migration, partner with the United States pursuant to a treaty, law, or legal determination. The DoS provides financial assistance to PIOs through voluntary contributions to advance U.S. strategic goals on a variety of national security and humanitarian issues. The DoS OIG reviewed 21 voluntary contributions valued at \$4.7 billion that were issued to PIOs in FYs 2018 and 2019 and were administered by eight DoS bureaus.

The DoS OIG found that the DoS’s processes for identifying, assessing, and responding to risks before awarding funds to PIOs needed improvement to align with the Standards for Internal Control in the Federal Government. The DoS OIG found that six of the eight DoS bureaus that awarded voluntary contributions to PIOs during FYs 2018 and 2019 failed to formulate specific measurable objectives for voluntary contributions and assess risk prior to award issuance. Moreover, the DoS OIG found that five of the eight DoS bureaus failed to consistently document their monitoring activities and could not demonstrate that award objectives were being actively monitored.

The DoS OIG made four recommendations in this report, all to the DoS’s Office of the Procurement Executive, which is responsible for developing policies and procedures to guide DoS bureaus in managing Federal assistance. The Office of the Procurement Executive concurred with all four recommendations and the DoS OIG considered each recommendation resolved pending further action at the time the report was issued.

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

Examination of The QED Group, LLC’s Indirect Cost Rate Proposals and Related Books and Records for Reimbursement Fiscal Years Ended December 31, 2016 and 2017

3-000-21-030-I; March 26, 2021

USAID contracted an audit to express an opinion on whether the cost claimed by the QED Group, LLC (QED) on contracts for the FYs ended December 31, 2016 and 2017, are allowable, allocable, and reasonable in accordance with applicable contract terms. USAID OIG reviewed the audit results.

The audit reviewed \$38,868,480 of QED’s incurred costs for the fiscal years ended December 31, 2016 and 2017. QED expenditures of U.S. Government financial assistance included awards in Iraq and Afghanistan. The audit disclosed questioned amounts and unsupported direct costs, both under \$1,000, and one finding, a material weakness in

internal control due to a deficiency in the Incurred Cost Proposal. Questioned costs did not meet the established threshold of \$25,000 for making a recommendation, but USAID OIG reviewed the audit and suggested that USAID's Office of Acquisition and Assistance, Cost, Audit and Support Division determine the allowability of the \$849 in unsupported direct questioned costs and recover any amount determined to be unallowable. USAID OIG recommended that USAID's Office of Acquisition and Assistance, Cost, Audit and Support Division verify that QED corrects the one material weakness in internal controls.

USAID Needs to Implement a Comprehensive Risk Management Process and Improve Communication as it Reduces Staff and Programs in Afghanistan

8-306-21-002-P; March 19, 2021

USAID OIG conducted a performance audit to determine the extent to which USAID applied risk management principles in selecting staff positions and programs for reduction in Afghanistan. USAID OIG assessed if the mission adequately 1) identified and assessed the risks of staff cuts to oversight; 2) identified and assessed the risks of program cuts to sustainability; 3) prepared risk responses and monitoring plans to address those risks; and 4) communicated information regarding risks of the posture adjustment to Congress and key internal stakeholders.

USAID OIG found that USAID identified staff positions for reduction at the mission and assessed the risks those reductions had on oversight, but the Agency did not fully identify or assess the risks that program reductions would have on the sustainability of USAID's investments in Afghanistan. Additionally, USAID did not use all available information resources in preparing risk responses for staff and program reductions. For example, Mission leaders did not consult with human capital experts, did not draw on previous transitional reports that recommended reducing programs before staff, or consult staff engaged in risk management. USAID OIG also found that USAID did not fully communicate information regarding risks of the posture adjustment to Congress and key internal stakeholders, as USAID provided documentation that it communicated actual staff levels resulting from cuts to only one of four congressional committees that placed holds on the Congressional Notification. USAID officials reported they felt they could not disclose information about implementing the posture adjustment with Congress and Mission staff because the DoS had classified the joint Congressional Notification.

USAID OIG made two recommendations to USAID and the USAID Mission in Kabul: 1) develop and implement a mission policy that requires completion of a comprehensive risk assessment; and 2) require the risk assessment be updated annually, or more frequently if needed in cases of unanticipated events, and share results with Congress and key internal stakeholders.

Single Audit of International Relief and Development Holdings, Inc., and Affiliates, for the Fiscal Year Ended 2016

3-000-21-005-T; March 9, 2021

International Relief and Development Holding, Inc. (IRD Holdings) contracted this audit to 1) determine whether the financial statements as of December 31, 2016, were

presented fairly, in all material respects; 2) express an opinion on whether the schedule of expenditures of federal awards was fairly stated, in all material respects; 3) describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on its effectiveness; and 4) determine whether IRD Holdings and affiliates for the fiscal year ended December 31, 2016 complied with the types of compliance requirements that could have a direct and material effect on each of its major federal programs and describe the scope of testing of internal control over compliance and the results of that testing, but not to express an opinion on its effectiveness.

IRD Holdings and affiliates' expenditures of U.S. Government financial assistance included awards in Iraq, Syria, and Afghanistan. The audit covered total federal award expenditures of \$71,352,282, of which USAID audited expenditures were \$64,035,469 for the fiscal year ended December 31, 2016. The audit identified deficiencies in internal control over financial reporting which they considered to be significant deficiencies and a material weakness. USAID OIG did not make a recommendation for significant deficiencies noted in the audit report, but suggested that USAID's Office of Acquisition and Assistance, Cost, Audit and Support Division determine if the recipient addressed the issues noted. USAID OIG recommended that USAID's Office of Acquisition and Assistance, Cost, Audit and Support Division verify IRD Holdings and affiliates correct the material weakness in internal control to address the issues identified in the report.

USAID Had Limited Control Over COVID-19 Ventilator Donations, Differing from its Customary Response to Public Health Emergencies

4-936-21-002-P; February 24, 2021

USAID OIG conducted a performance audit to examine USAID's plans to respond to the COVID-19 pandemic, and to determine whether practices employed to determine the use and allocation of ventilators during the COVID-19 pandemic differed from USAID's customary practices for responding to public health emergencies.

USAID OIG determined that the ventilator donation program, which included the donation of 100 ventilators to Afghanistan, marked a departure from USAID's customary practices for responding to public health emergencies. Additionally, USAID did not make decisions on which countries to send the ventilators, and which models to send, that were based on the Agency's initial COVID-19 pandemic response planning. In addition, USAID waived routine congressional notification requirements to expedite funding for some ventilators and use second-order impact funds to procure some ventilators.

The U.S. National Security Council, rather than USAID, made key decisions about the ventilator donation program. This included the use of ventilators, the recipient countries, the suppliers, and the models to send. These decisions differed from USAID's initial COVID-19 pandemic response plans and shifted resources from preventative measures.

USAID OIG made no recommendations because the ventilator donation program has been completed and there are no current plans to donate more ventilators abroad.

Examination of DAI Global, LLC, Indirect Cost Rate Proposals and Related Books and Records for Reimbursement for the Fiscal Year Ended December 31, 2017

3-000-21-019-I; February 23, 2021

USAID contracted this audit to express an opinion on whether the costs claimed by DAI Global, LLC (DAI) on contracts for the fiscal year ended December 31, 2017 were allowable, allocable, and reasonable in accordance with applicable contract terms.

The audit covered USAID incurred costs of \$281,564,653. DAI expenditures of U.S. Government financial assistance included awards in Iraq and Afghanistan. The audit disclosed an unqualified opinion, stating that costs claimed by DAI on contracts and subcontracts for FY 2017 were allowable, allocable, and reasonable in accordance with contract terms. The audit did not disclose any questioned costs or identify any findings that are required to be reported under government auditing standards.

Examination of DAI Global, LLC for the Certified Final Indirect Cost Rate Proposals and Related Books and Records for Reimbursement for the Fiscal Year Ended December 31, 2016

3-000-21-012-I; January 14, 2021

USAID contracted this audit to express an opinion on whether the costs claimed by DAI Global, LLC's (DAI) contracts and subcontracts for the fiscal year ending on December 31, 2016 were allowable, allocable, and reasonable in accordance with applicable contract terms.

The audit covered USAID incurred costs of \$305,888,194. DAI expenditures of U.S. Government financial assistance included awards in Iraq and Afghanistan. The firm expressed a qualified opinion due to unallowable amounts pertaining to accumulating and billing incurred amounts. As a result, except for the instances of noncompliance, the audit found that costs claimed by DAI on contracts and subcontracts for the FY 2016 are allowable, allocable, and reasonable in accordance with contract terms. The audit did not question any direct costs, but questioned \$629,578 in total indirect costs, composed of \$280,656 in overhead, and \$348,922 in General and Administrative pool costs. The audit did not identify any findings that are required under government auditing standards.

Final Reports by Partner Agencies

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan

SIGAR 21-29; March 25, 2021

SIGAR conducted this audit based on a Senate request to review the counter-threat financing efforts and funding of the Departments of Defense, Justice, State, and the Treasury in Afghanistan since 2017. The audit addressed the Taliban's and other organizations' illicit narcotics financing in Afghanistan.

The 2017 “South Asia Strategy” expanded U.S. authority to target terrorist and criminal networks, and maximize sanctions and other financial and law enforcement actions against these networks to eliminate their ability to export terror.

SIGAR found that U.S. agencies could not determine the impact of their efforts on overall counter threat finance goals in Afghanistan, for several reasons. First, SIGAR found that the DoD was not required to, and did not, measure the overall performance of its counter threat finance efforts in Afghanistan, nor the extent to which the DoD’s efforts contributed to overall U.S. counter threat finance goals in Afghanistan. Additionally, no single U.S. government agency was responsible for assessing overall U.S. counter threat finance efforts in Afghanistan.

SIGAR made several recommendations to U.S. agencies involved in counter threat finance. SIGAR recommended the DoD improve guidance relating to performance monitoring and evaluation of the DoD’s counter threat finance efforts in Afghanistan. Additionally, SIGAR recommended that the DoS develop guidance designed to enhance performance monitoring and evaluation of the DoS’s counter-threat finance efforts in Afghanistan. The DoD and DoS agreed with the recommendations.

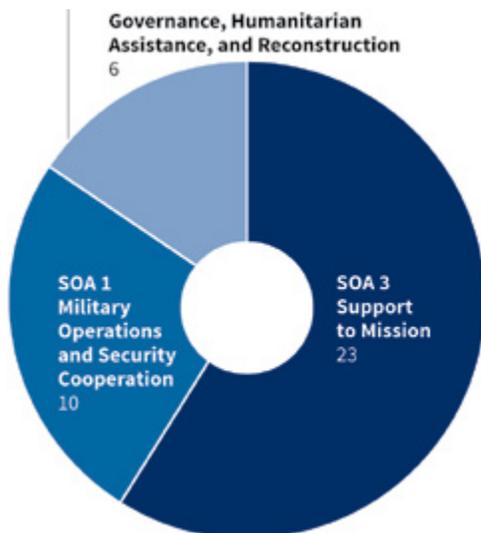
Ongoing Oversight Activities

As of March 31, 2021, the Lead IG agencies and their partner agencies had 39 ongoing projects related to OFS. Figure 5 identifies the number of ongoing projects by strategic oversight area.

Tables 2 and 3, contained in Appendix C, list the titles and objectives for each of these projects. Appendix C also identifies ongoing projects that the DoD OIG suspended due to the COVID-19 pandemic. The DoD OIG will resume these projects when force health protection conditions permit. The following sections highlight some of these ongoing projects by strategic oversight area.

Figure 5.

Ongoing Projects by Strategic Oversight Area



MILITARY OPERATIONS AND SECURITY COOPERATION

- The **DoD OIG** is conducting an evaluation to determine the effectiveness of USCENTCOM’s target development and prosecution processes, as well as post-strike collateral damage and civilian casualty assessment activities.
- The **DoD OIG** is conducting an evaluation to determine whether combatant commands developed and implemented programs in accordance with requirements intended to reduce potential law of war violations during operations
- **SIGAR** is conducting an audit to determine whether DoD-funded efforts to recruit, train, and retain women in the ANDSF have been successful.

GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

- **USAID OIG** is conducting an audit to determine whether USAID has taken action to prevent, detect and respond to sexual exploitation and abuse.

SUPPORT TO MISSION

- The **DoD OIG** is conducting an evaluation to determine how USCENTCOM executed its COVID-19 pandemic response, and to identify any impact to operations resulting from the pandemic.
- The **DoS OIG** is conducting a review of DoS management of the DoS Public Diplomacy Locally Employed Staff Initiative, including surveying public diplomacy officers to assess the clarity, progress, and results of the program in the field.
- **USAID OIG** is conducting an audit to determine the effectiveness of USAID's procedures for guiding acquisition award terminations.

Planned Oversight Projects

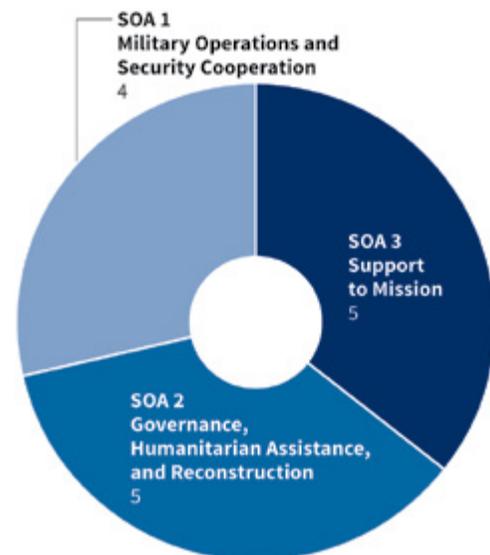
As of March 31, 2021, the Lead IG agencies and their partner agencies had 14 planned projects related to OFS. Figure 6 identifies the number of planned projects by strategic oversight area.

Tables 4 and 5, contained in Appendix D, list the titles and objectives for each of these projects. Appendix D also identifies planned projects that the DoD OIG suspended due to the COVID-19 pandemic. The DoD OIG will resume these projects will when force health protection conditions permit. The following sections highlight some of these planned projects by strategic oversight area.

MILITARY OPERATIONS AND SECURITY COOPERATION

- The **DoD OIG** intends to conduct an evaluation to determine whether the National Geospatial-Intelligence Agency is collecting, analyzing, and distributing geospatial intelligence in support of combatant command overseas contingency operations' intelligence requirements in accordance with law and DoD policy and guidance.
- The **DoD OIG** intends to conduct an audit to determine whether the Army provided oversight of DoD interpreter and translator contractors in Afghanistan to ensure they fulfilled contract requirements.
- **SIGAR** intends to conduct an audit to determine the extent to which the DoD and the ANDSF ensured the proper storage, maintenance, and usage of Class VIII supplies and equipment.

Figure 6.
Planned Projects by Strategic Oversight Area



GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

- **USAID OIG** intends to conduct an audit to determine the extent to which USAID's anti-corruption efforts in Afghanistan are integrated into USAID activities, and how the agency responds to information about fraud that could affect its programs.
- **SIGAR** intends to conduct an inspection of electrical infrastructure construction at the Afghan National Army's Marshal Fahim National Defense University at Camp Commando, to determine whether construction was completed according to contract requirements and whether the facility is being used and maintained.

SUPPORT TO MISSION

- The **DoD OIG** intends to conduct an audit to determine whether the DoD effectively monitored contractor performance for the National Maintenance Strategy-Ground Vehicle Systems contract.
- The **DoD OIG** intends to conduct an audit to determine whether the DoD, Military Services, and the Defense Finance and Accounting Service accurately calculated hostile fire pay/imminent danger pay, family separation allowances, and combat zone tax exclusions for combat zone deployments.
- **SIGAR** intends to conduct an audit of the Afghan Special Security Forces Training Program to determine whether the contractor is meeting training and advising requirements.

INVESTIGATIONS AND HOTLINE ACTIVITY

Investigations

The investigative components of the Lead IG agencies and their partner agencies continued to conduct investigative activity related to OFS during the quarter. However, the COVID-19 pandemic constrained the Lead IG agencies' ability to conduct OFS-related investigations. The Defense Criminal Investigative Service (DCIS, the DoD OIG's criminal investigative component) has removed investigative personnel from its offices in Afghanistan, but investigators are working on OFS-related cases from its Kuwait and Qatar offices, or by teleworking. DoS OIG and USAID OIG investigators have returned to the United States, and many are teleworking.

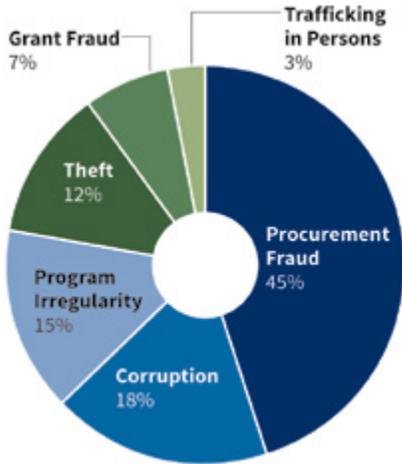
INVESTIGATIVE ACTIVITY RELATED TO OFS

During this quarter, Lead IG investigations resulted in \$39,718 returned to the U.S. Government. Those actions are discussed below.

The investigative branches of the Lead IG agencies and their partner agencies closed 6 investigations, initiated 1 new investigation, and coordinated on 67 open investigations. The open investigations involve grant and procurement fraud, corruption, theft, computer intrusions, and human trafficking allegations.

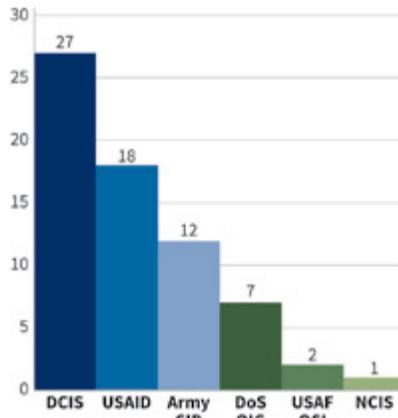
ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION FREEDOM'S SENTINEL
As of March 31, 2021

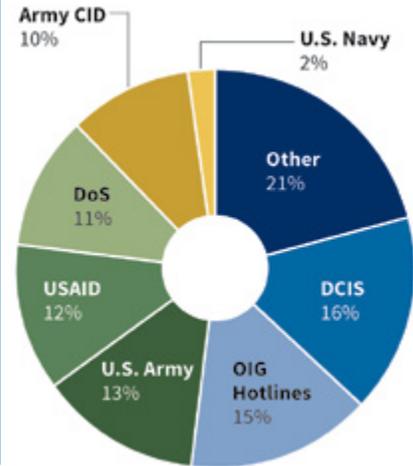


OPEN INVESTIGATIONS*
67

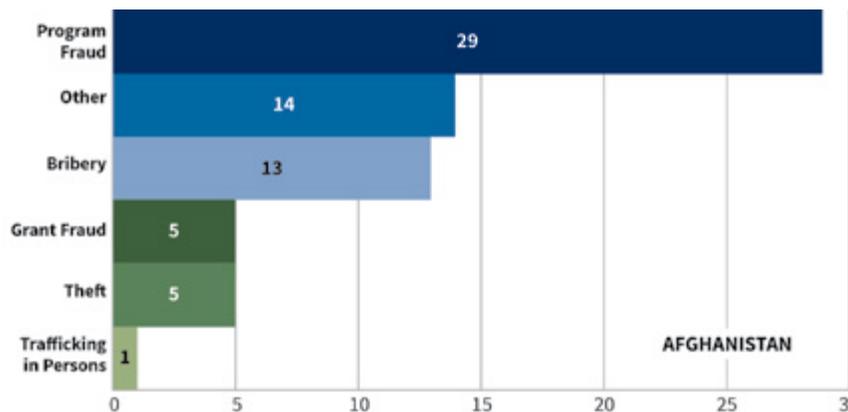
OPEN INVESTIGATIONS BY WORKING GROUP MEMBER*



SOURCES OF ALLEGATIONS



PRIMARY OFFENSE LOCATIONS (PROVINCES)



Q2 FY 2021 ACTIVITY

Cases Opened	1
Cases Closed	6

Q2 FY 2021 BRIEFINGS

Briefings Held	8
Briefing Attendees	110

Q2 FY 2021 RESULTS

Arrests	—
Criminal Charges	—
Criminal Convictions	—
Fines/Recoveries	\$39,718
Suspensions	1
Debarments	—
Personnel Actions	—

* Some investigations are joint with more than one agency and some not joint with any other agency. Therefore, the total number of Joint Open Cases may not equal the total number of Open Cases. Open Cases as of 3/31/2021.

The Lead IG agencies and partner agencies continue to coordinate their investigative efforts through the Fraud and Corruption Investigative Working Group, which consists of representatives from DCIS, the DoS OIG, USAID OIG, the U.S. Army Criminal Investigation Command, the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. This quarter, the Fraud and Corruption Investigative Working Group conducted 8 fraud awareness briefings for 110 attendees. The dashboard on page 62 depicts activities of the Fraud and Corruption Investigative Working Group.

CONTRACTOR MISUSES MATERIALS IN AFGHANISTAN

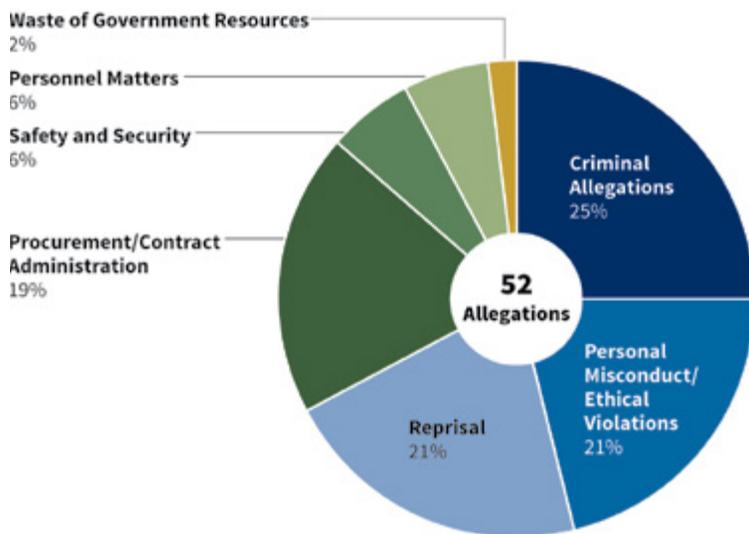
A USAID OIG investigation identified a product substitution scheme involving a USAID-funded Containerized Housing Unit (CHU) project in Afghanistan implemented by the American University of Afghanistan (AUAF). The investigation confirmed that AUAF misused \$39,718 by improperly substituting materials, changing quantities, and not using certain materials in the construction of CHUs. In response to USAID OIG’s findings, USAID Afghanistan issued a bill for collection for \$39,718 in March 2021.

INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES

In addition, Lead IG and partner investigative components continue to investigate 26 “legacy” cases pertaining to actions committed during Operation Enduring Freedom, which concluded in December 2014.

Figure 7.

Hotline Activities



Hotline

Each Lead IG agency maintains its own hotline to receive complaints specific to its agency. The hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; or abuse of authority. A DoD OIG investigator coordinates among the Lead IG agencies and others, as appropriate. During the quarter, the DoD OIG hotline investigator received 52 allegations and referred 24 cases to Lead IG agencies and other investigative organizations.

As noted in Figure 7, the majority of the allegations during the reporting period were related to criminal allegations, personal misconduct, reprisal and procurement and contract administration.





The aircraft carrier USS Nimitz returns to its homeport after more than 11 months following a deployment including support to OFS. (U.S. Navy photo)

APPENDICES

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APPENDIX A

Classified Appendix to this Report

A classified appendix to this report provides additional information on Operation Freedom's Sentinel, as noted in several sections of this report. The classified appendix combines information relevant to the first and second quarters of FY 2021. The DoD OIG received classified information for the first quarter but was unable to prepare an appendix that quarter because of constraints resulting from the COVID-19 pandemic. This quarter's classified appendix will be delivered to relevant agencies and congressional committees. Due to the COVID-19 pandemic constraints, the DoS and USAID OIGs did not provide information for or participate in the preparation of the classified appendix.

APPENDIX B

Methodology for Preparing this Lead IG Report

This report complies with section 8L of the Inspector General Act of 1978, which requires that the designated Lead IG provide a quarterly report, available to the public, on each overseas contingency operation, and is consistent with the requirement that a biannual report be published by the Lead IG on the activities of the Inspectors General with respect to that overseas contingency operation. The Chair of the Council of Inspectors General for Integrity and Efficiency designated the DoD IG as the Lead IG for Operation Freedom's Sentinel. The DoS IG is the Associate IG for the operation.

This report covers the period from January 1, 2021, through March 31, 2021. The three Lead IG agencies—DoD OIG, DoS OIG, and USAID OIG—and partner oversight agencies contributed the content of this report.

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

INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES

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

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

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

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

REPORT PRODUCTION

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

APPENDIX C

Ongoing Oversight Projects

Tables 2 and 3 list the title and objective for Lead IG and partner agencies' ongoing oversight projects related to OFS.

Table 2.

Ongoing Oversight Projects Related to OFS by Lead IG Agencies, as of March 31, 2021

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Evaluation of U.S. Central Command's Kinetic Targeting Processes and Reporting Procedures

To evaluate the effectiveness of the U.S. Central Command's (USCENTCOM) target development and prosecution processes, as well as post-strike collateral damage and civilian casualty assessment activities.

*Suspended due to COVID-19. The project will restart when force health protection conditions permit.

Audit of Entitlements and Allowances for Processing for Military Service Reserve Deployments

To determine whether the deployment process resulted in accurate and timely entitlements and allowances for deployed members of the Military Service Reserves.

Evaluation of Combatant Command Counter Threat Finance Activities in Support of U.S. Indo-Pacific Command, U.S. Africa Command, U.S. Central Command, and U.S. European Command Priorities

To determine whether the U.S. Africa Command, U.S. Central Command, U.S. European Command, and U.S. Indo-Pacific Command are effectively planning and executing counter threat finance activities to impact adversaries' ability to use financial networks to negatively affect U.S. interests.

Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility

To determine whether the U.S. Central Command properly screened, documented, and tracked DoD Service members suspected of sustaining a traumatic brain injury to determine whether a return to duty status for current operations was acceptable, or evacuation and additional care was required.

Followup Audit of Army Oversight of Logistics Civil Augmentation Program IV Government-Furnished Property in Afghanistan

To determine whether the Army implemented the recommendations identified in DODIG-2018-040, "Army Oversight of Logistics Civil Augmentation Program Government-Furnished Property in Afghanistan," December 11, 2017, to improve the accountability of government-furnished property.

Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of DoD's Law of War Program

To determine 1) the extent to which USCENTCOM and the U.S. Special Operations Command (USSOCOM) developed and implemented programs in accordance with DoD Law of War requirements in order to reduce potential law of war violations when conducting operations, and 2) whether potential USCENTCOM and USSOCOM law of war violations were reported and reviewed in accordance with DoD policy.

Audit of DoD Implementation of the DoD Coronavirus Disease–2019 Vaccine Distribution Plan

To determine whether DoD officials effectively distributed and administered coronavirus disease–2019 vaccines to DoD's workforce in accordance with DoD guidance.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq

To determine 1) whether acquisition policy was followed in awarding non-competitive contracts in support of overseas contingency operations in Afghanistan and Iraq; and 2) whether, in awarding the non-competitive contracts, the justifications for doing so met the criteria specified in the Federal Acquisition Regulation and the Competition in Contracting Act.

Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan

To determine whether selected grants and cooperative agreements administered by the Public Affairs Section at the U.S. Embassy in Kabul have been executed in accordance with Federal and DoS requirements.

Audit of the Department of State's Use of Undefined Contract Actions

To determine whether the DoS Office of Acquisitions Management met Federal Acquisition Regulation requirements and DoS guidelines for issuing contract actions for which performance begins before the contract terms and conditions are finalized, and whether fees or profits were paid to contractors during the period after performance began but before the contract terms and conditions were finalized.

Inspection of the Bureau of Overseas Buildings Operations, Directorate of Operations, Office of Safety, Health, and Environmental Management

To determine if the Office of Safety, Health, and Environmental Management had taken steps to address its staffing shortages, mitigated potential safety issues, used its corrective action planning process effectively, updated its database of deficiencies that needed correcting, and improved safety program participation and compliance with DOS safety standards at overseas posts.

Inspection of the Bureau of Overseas Buildings Operations, Directorate of Operations, Office of Fire Protection

To 1) evaluate whether the Office of Fire Protection effectively directs and monitors overseas posts' compliance with the DoS fire protection program; and 2) review the Office of Fire Protection's inspection, safety, and prevention programs.

Inspection of the Bureau of Administration, Office of the Procurement Executive, Office of Acquisitions Management, Diplomatic Security Contracts Division

To 1) evaluate how the Office of Acquisition Management, Diplomatic Security Contracts Division uses funds received through a security contract surcharge to provide overall support to the Diplomatic Security program office for the administration of overseas local guard force contracts; and 2) assess the Office of Acquisition Management, Diplomatic Security Contracts Division's timeliness in executing contract awards and modifications.

Review of the Public Diplomacy Locally Employed Staff Initiative

To assess program leadership effectiveness; survey public diplomacy officers to assess the clarity, progress, and results of the program in the field; and review coordination and communication effectiveness among stakeholders.

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

Audit of USAID's Initiative Against Sexual Exploitation and Abuse

To determine whether USAID took action to prevent and detect sexual exploitation and abuse; and the effectiveness of USAID's process for responding to allegations of sexual exploitation and abuse.

Audit of USAID's Contract Termination Practices

To determine the effectiveness of USAID's procedures for guiding acquisition award terminations.

Audit of the USAID Compliance with the Senator Paul Simon Water for the World Act of 2014

To determine the extent to which USAID has designated high priority countries and allocated water access, sanitation, and hygiene funding based on the Senator Paul Simon Water for the World Act of 2014.

Table 3.

Ongoing Oversight Projects Related to OFS by Lead IG Partner Agencies, as of March 31, 2021**GOVERNMENT ACCOUNTABILITY OFFICE****Budget Justification Review: DoD's Afghanistan Security Forces Fund Execution Trends**

To review 1) how much has been appropriated for Afghanistan Security Forces Funds (ASFF) since the fund's inception in 2005; 2) the extent to which ASFF funds remain unobligated, and how does that compare with obligations since the fund's inception in 2005; and 3) the extent to which ASFF funds were cancelled since the fund's inception in 2005.

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION**Inspection of Afghan National Army Afghan Electrical Interconnect Electrical Infrastructure Pol-i-Charkhi**

To determine whether construction of Afghan National Army Afghan Electrical Interconnect Electrical Infrastructure Pol-i-Charkhi was completed in accordance with contract requirements and technical specifications, and the facility is being used and properly maintained.

Inspection of the Afghan National Army's 8th Special Operations Kandak Facility Upgrades at Forward Operating Base Shank

To assess the design and construction of facility upgrades at Afghan National Army's 8th Special Operations Kandak Facility Upgrades at Forward Operating Base Shank. Specifically, to assess whether 1) the work was completed in accordance with contract requirements and applicable construction standards; and 2) facilities are being used as intended and maintained properly.

Audit of Combined Security Transition Command-Afghanistan's Use of Conditionality

To examine Combined Security Transition Command-Afghanistan's use and enforcement of conditionality to improve accountability and transparency in the Afghan National Defense and Security Forces.

DoD Use of Funds Appropriated to Recruit and Retain Women in the Afghan National Defense and Security Forces

To 1) identify the initiatives and incentives DoD funded to fulfill National Defense Authorization Act requirements and promote recruitment, training, and retention of women in the ANDSF; 2) assess the DoD's processes and procedures to select the initiatives and incentives it funded to promote the recruitment, training, and retention of women in the ANDSF for compliance with regulations and goals; 3) assess the extent to which the DoD measured the results of its initiatives and incentives to promote the recruitment, training, and retention of women in the ANDSF; and 4) assess the extent to which the DoD's initiatives and incentives to support the recruitment, training, and retention of women in the ANDSF met their goals.

Inspection of the Afghan National Army and Afghan National Police Northern Electrical Interconnect Expansion Project in Kunduz

To determine whether the design and construction of the Afghan National Army and Afghan National Police Northern Electrical Interconnect Expansion Project in Kunduz was completed in accordance with contract requirements and applicable construction standards; and the resulting product is being used and properly maintained.

Inspection of the Afghan National Army's Northeastern Electrical Interconnect Power System in Dashti Shadian

To inspect the Naiabad substation expansion and the construction of the new substation at Camp Shaheen, to assess whether the work was completed in accordance with contract requirements and applicable construction standards; and the power system is being used and properly maintained.

Inspection of Afghan National Army Ministry of Defense Headquarters Infrastructure & Security Improvements

To assess whether the design and construction of Afghan National Army Ministry of Defense Headquarters Infrastructure & Security Improvements was completed in accordance with contract requirements and applicable construction standards, and the project is being used and properly maintained.

Audit of the Afghan National Army–Territorial Force (ANA-TF)

To assess the extent to which the DoD support to the ANA-TF contributed to the establishment of a capable, sustainable force that can accomplish its intended role and objectives. Specifically, to determine the extent to which: 1) the DoD evaluated and implemented the ANA-TF program in accordance with applicable guidance; 2) the DoD support has helped enable the ANA-TF to operate as intended; and 3) the DoD and the Afghan government have taken steps to develop a sustainable ANA-TF.

U.S. Accountability for Fuel Provisions to the Government of Afghanistan's Ministries of Defense (MoD) and Interior Affairs (Mol)

To determine the extent to which the DoD has, since April 2018, 1) acted upon SIGAR's recommendations to review and assess fuel accountability, including coordinating with the MoD and Mol; and 2) planned to ensure accountability and oversight for Afghanistan National Defense and Security Forces fuel provisions in the future.

Inspection of the Afghan National Army's Kabul National Military Hospital Elevator System Replacement

To assess whether the construction was completed in accordance with contract requirements and applicable construction standards, and the elevator system is being used and properly maintained.

Vanquish Worldwide's National Afghan Trucking Contracts

To assess the U.S. Army's oversight and management of contractor payments for the U.S. Army's National Afghan Trucking Services contract and determine whether a specific contractor was appropriately paid for its services.

Financial Audit of Costs Incurred under DoD Awards for Afghanistan Reconstruction, PAE Government Services Inc.

To audit the maintenance and repair of Afghanistan National Defense Security Forces' vehicles and ground equipment; Award Number: W56HZV17C0117, for the period of 5/23/2017 to 8/30/2019; Obligation Amount: \$192,295,663.

Financial Audit of Costs Incurred under DoD Awards for Afghanistan Reconstruction, Engility Corporation

To audit the Law Enforcement Professionals Program; Award Number: W91CRB-13-C-0021, for the period of 7/1/2018 to 6/30/2020; Obligation Amount: \$22,035,442.

Audit of the Department of Defense's Efforts to Ensure the Accuracy of Afghan Personnel and Pay System Records and Accountability of Funds Provided to the Ministry of Defense

To determine the extent to which the DoD, since the beginning of FY 2019, has ensured: 1) the accuracy and completeness of data used in APPS; and 2) that the funds it provides to the Afghan government to pay the MoD's salaries are disbursed to intended recipients.

Review of Rapid Aerostat Initial Deployment Towers

To 1) identify what actions are being taken to develop Afghan equipment support capabilities for the Rapid Aerostat Initial Deployment (RAID) tower platforms currently used by the Afghan National Army (ANA); 2) identify assessments of the effectiveness of current field service support and end-use monitoring mechanisms for the RAID systems, and the drawdown's effect on these mechanisms; and 3) assess what effects a drawdown of U.S. troops would have on the mission capability of the RAID towers currently deployed by the ANA.

DoD and Afghan Air Force Vetting for Corruption

To examine whether the DoD and the Ministry of Defense have developed plans, policies, and procedures that will help ensure that the Afghan Air Force and Special Mission Wing recruit, train, and retain qualified personnel that will result in a professional, credible, and sustainable Afghan Air Force and Special Mission Wing.

Audit of the U.S. Agency for International Development's (USAID) Termination of Awards in Afghanistan

To assess USAID's termination of awards intended to support the reconstruction of Afghanistan from January 1, 2014, through December 31, 2020. Specifically, to determine 1) how many awards USAID terminated prior to their completion, the reasons for the terminations, and the extent to which USAID terminated awards in compliance with applicable laws, regulations, and policies; and 2) the extent to which award terminations had an effect on intended programmatic or strategic outcomes Afghanistan.

Audit of the U.S. Agency for International Development's (USAID) Adherence to Guidance for Using Non-Competitive Contracts in Afghanistan

To examine the extent to which USAID followed applicable guidance when awarding non-competitive contracts, grants, and cooperative agreements for the reconstruction of Afghanistan since October 1, 2017. Specifically, to determine: 1) the type and number of contracts, grants, and cooperative agreements that have not been subject to competition; and 2) the extent to which USAID adhered to requirements when awarding non-competitively awarded contracts, grants, and cooperative agreements for the reconstruction of Afghanistan.

Monitoring and Evaluation of Contracting

To examine the intersection of Monitoring and Evaluation and contracting practices to understand how agencies have used Monitoring and Evaluation to ensure accountability and promote positive program outcomes.

Policing and Detainee Operations

To examine how the Departments of Defense, State, Justice, and Homeland Security, as well as other entities, provided financial and technical support to Afghan personnel in Afghanistan and in the United States for the development of civil policing and corrections capabilities in Afghanistan.

Inspection of the Brishnakot and North-West Substation Expansions

To perform an inspection of the Brishnakot and North-West Substation Expansions and associated construction to determine whether the work was completed in accordance with contract requirements and applicable construction standards, and if the facilities are being used as intended and properly maintained.



APPENDIX D

Planned Oversight Projects

Tables 4 and 5 list the title and objective for Lead IG and partner agencies' ongoing oversight projects related to OFS.

Table 4.

Planned Oversight Projects Related to OFS by Lead IG Agencies, as of March 31, 2021

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of the Department of Defense Military Payroll for Combat Zone Entitlements

To determine whether DoD military components and the Defense Finance and Accounting Service accurately calculated hostile fire pay, imminent danger pay, family separation allowances, and combat zone tax exclusions for combat zone deployments.

Audit of Depot-Level Maintenance for U.S. Military Heavy Lift Helicopters

To determine whether the depot-level maintenance for U.S. Military Heavy Lift Helicopters enabled the fleet to maintain required aircraft availability and readiness rates.

Audit of National Maintenance Strategy-Ground Vehicle Systems Contract Oversight

To determine whether Army Contracting Command monitored contractor performance for the National Maintenance Strategy-Ground Vehicle Systems contract to ensure the contractor effectively provided training, maintenance, and supply chain management support services to the Afghan National Defense and Security Forces.

Audit of the U.S. Army Central Command's Modernized Enduring Equipment Set in the U.S. Central Command Area of Responsibility

To determine whether the Army's implementation of the modernized enduring equipment sets in the U.S. Central Command area of responsibility is meeting mission goals.

Evaluation of the National Geospatial-Intelligence Agency in Support of Combatant Commands Overseas Contingency Operations' Intelligence Requirements

To determine whether the National Geospatial-Intelligence Agency is collecting, analyzing, and distributing geospatial intelligence in support of combatant commands overseas contingency operations' intelligence requirements in accordance with law and DoD policy and guidance.

*Suspended due to the COVID-19 pandemic. The project will resume when force health protection conditions permit.

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

To determine whether the Army provided effective oversight of DoD Language Interpretation and Translation Enterprise II contractors in Afghanistan to ensure the contractors fulfilled requirements.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of the PAE Operations and Maintenance Contract at Embassy Kabul, Afghanistan

To determine whether the DoS is administering the PAE operations and maintenance contract in accordance with Federal and DoS requirements, and whether PAE is operating in accordance with the contract terms and conditions.

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

Audit of USAID's Efforts to Fight Corruption, Fraud, Waste, and Abuse in Afghanistan

To determine the extent to which anti-corruption considerations are integrated into USAID activities and how the agency monitors and responds to information about fraud that could affect its programs.

Table 5.

Planned Oversight Projects Related to OFS by Lead IG Partner Agencies, as of March 31, 2021**SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION*****Audit of the Afghan National Defense and Security Forces Pharmaceutical, Medical, and Surgical Materials (Class VIII)***

To assess the extent to which the DoD and the Afghan National Defense and Security Forces developed and validated the Afghan National Defense and Security Forces pharmaceutical, medical, and surgical material needs; provided needed pharmaceutical, medical, and surgical supplies in accordance with DoD and the Afghan National Defense and Security Forces requirements; and oversaw the proper storage, maintenance, and usage of supplies and equipment.

Inspection of Women’s Participation Program—Afghan National Police Kabul Police Academy 2

To determine whether the construction of Women’s Participation Program—Afghan National Police Kabul Police Academy 2 was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of Afghan National Army Afghan Electrical Interconnect Electrical Infrastructure Marshal Fahim National Defense University/Darulaman/Commando

To determine whether construction of Afghan National Army Afghan Electrical Interconnect Electrical Infrastructure Marshal Fahim National Defense University/Darulaman/Commando was completed in accordance with contract requirements and technical specifications, and the facility is being used and properly maintained.

Audit of Afghan Special Security Forces–Training Program

To determine whether the Afghan Special Security Forces–Training Program (ASSF-TP) contractor is providing training and advising in accordance with contract requirements; and evaluate the progress of ASSF-TP in developing the ASSF elements in accordance with NATO, U.S., and Afghan plans.

Unmanned Vehicle Compromise

To examine DoD assistance or training to the Afghan National Defense and Security Forces to help ensure that compromised intelligence, surveillance, and reconnaissance assets are properly accounted for and/or disposed of.

Follow up on E-Payment System Usage

To determine the extent to which the e-payment system is being used in the customs revenue collection process; and what anti-corruption controls have been put in place to increase customs revenue collection and the effectiveness of those controls.

ACRONYMS

Acronym		Acronym	
AAF	Afghan Air Force	MoPH	Ministry of Public Health
ALP	Afghan Local Police	NATO	North Atlantic Treaty Organization
ANA	Afghan National Army	OCHA	UN Office for the Coordination of Humanitarian Affairs
ANA-TF	Afghan National Army Territorial Force	OCO	overseas contingency operation
ANDSF	Afghan National Defense and Security Forces	OFS	Operation Freedom's Sentinel
ANP	Afghan National Police	OIG	Office of Inspector General
COVID-19	coronavirus disease-2019	OUSD(P)	Under Secretary of Defense for Policy
CSTC-A	Combined Security Transition Command-Afghanistan	SIGAR	Special Inspector General for Afghanistan Reconstruction
DIA	Defense Intelligence Agency	TAA	train, advise, and assist
DoD	Department of Defense	TAAC	Train, Advise, and Assist Command
DoS	Department of State	TAAC-Air	Train, Advise, and Assist Command–Air
FY	fiscal year	UAV	unmanned aerial vehicle
IED	improvised explosive device	UN	United Nations
IG	Inspector General	UNICEF	United Nations International Children's Emergency Fund
ISIS-K	Islamic State of Iraq and Syria-Khorasan	USAID	U.S. Agency for International Development
Lead IG	Lead Inspector General	USAID BHA	USAID Bureau for Humanitarian Assistance
Lead IG agencies	DoD OIG, DoS OIG, and USAID OIG	USCENTCOM	U.S. Central Command
MoD	Ministry of Defense	USSOCOM	United States Special Operations Command
Mol	Ministry of Interior Affairs	USFOR-A	United States Forces-Afghanistan





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