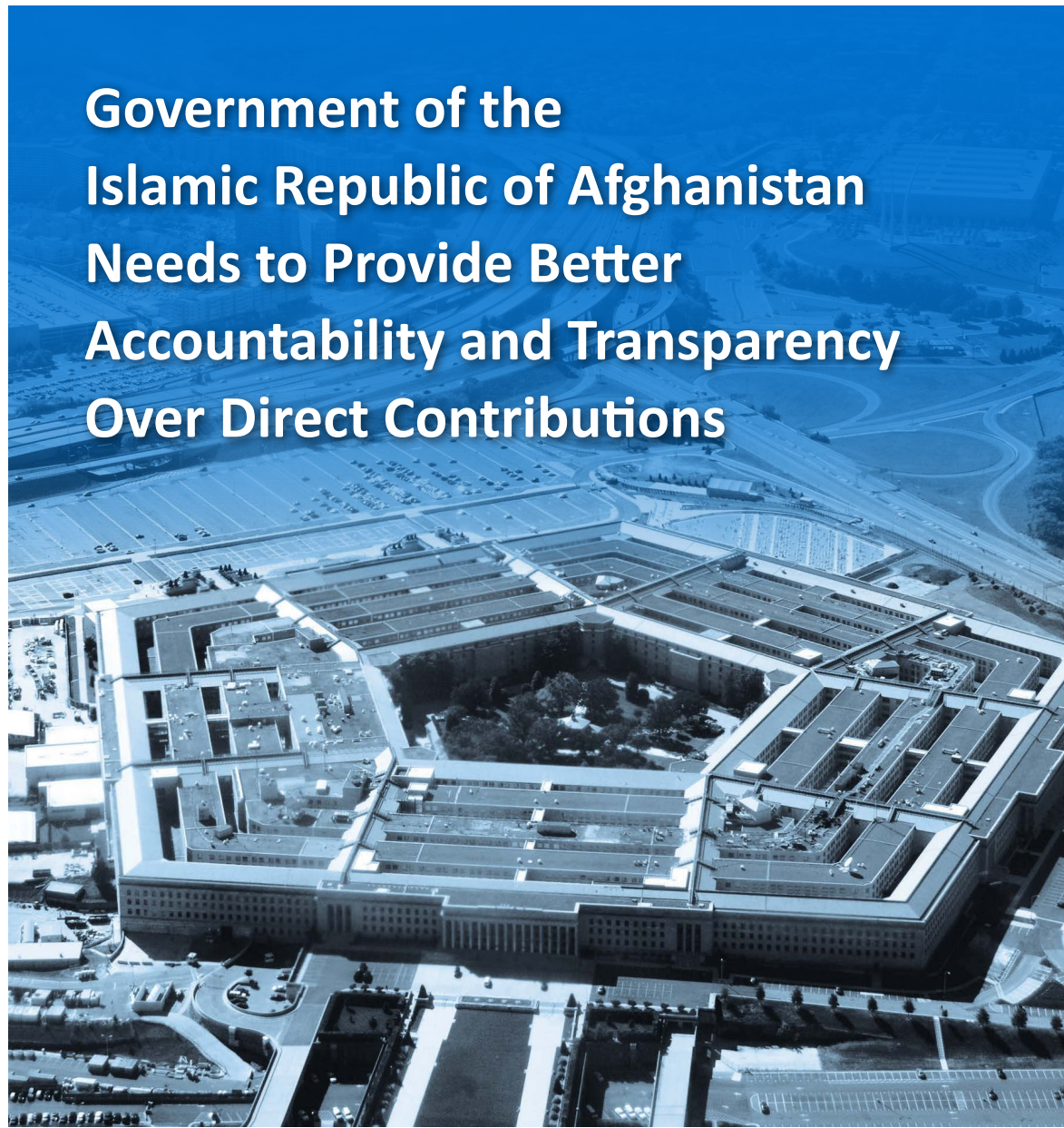




INSPECTOR GENERAL

U.S. Department of Defense

AUGUST 29, 2014



Government of the Islamic Republic of Afghanistan Needs to Provide Better Accountability and Transparency Over Direct Contributions

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Results in Brief

Government of the Islamic Republic of Afghanistan Needs to Provide Better Accountability and Transparency Over Direct Contributions

August 29, 2014

Objective

Our objective was to determine whether the Government of the Islamic Republic of Afghanistan's (GIROA) Ministries of Defense (MoD) and Interior (MoI) have controls in place to ensure a transparent and accountable fiscal process for the direct funding provided for the sustainment of the Afghan National Security Force (ANSF).

Findings

GIROA lacked the basic controls to provide reasonable assurance that it appropriately spent \$3.3 billion of ASFF direct contributions. These controls are key aspects of a transparent and accountable fiscal process. Specifically,

- Ministry of Finance (MoF) could not provide a current cash balance for direct contributions or account for currency gains of at least \$110.4 million made on Afghanistan Security Forces Fund (ASFF) direct contributions.
- MoF could not provide support for \$17.4 million and MoI could not support \$9.9 million withheld from ANSF salaries.
- MoD and MoI controls over the payroll process were not adequate.
- MoI processed \$40 million in payroll payments that appeared improper.
- MoD and MoI incorrectly charged \$82.7 million of ASFF direct contribution funds.

Findings (cont'd)

This occurred because GIROA did not develop the ministerial capability and capacity to manage and oversee ASFF direct contributions and Combined Security Transition Command-Afghanistan (CSTC-A) had not held GIROA accountable for not implementing controls and improper handling of ASFF direct contribution funds.

As a result, CSTC-A could not verify that GIROA used ASFF direct contributions properly or for their intended purposes. In addition, the \$13 billion in additional direct contributions DoD plans to provide to the ANSF between FY 2015 and FY 2019 may be subject to wasteful spending and abuse.

Recommendations

We recommend that CSTC-A:

- improve its commitment letters with the MoD and MoI by requiring GIROA to modify how it accounts for and reports its use of ASFF direct contributions,
- distribute ASFF direct contributions to GIROA in afghani instead of U.S. dollars,
- coordinate with GIROA to develop capacities within MoD and MoI to address identified weaknesses in the ANSF payroll process and MoD and MoI's expenditure process for ASFF direct contributions, and
- withhold future ASFF direct contributions if GIROA does not correct the conditions identified or document the reasons for not withholding future contributions.

Management Comments and Our Response

Comments from the Commander, CSTC-A, addressed all of the specifics of the recommendations, and no further action is required. Please see the Recommendations Table on the next page.

Recommendations Table

Management	Recommendations Requiring Comment	No additional Comments Required
Commander, Combined Security Transition Command-Afghanistan		1.a, 1.b, 1.c, 1.d, 1.e.1, 1.e.2, 1.e.3, 1.e.4, 1.e.5, 1.f.1, 1.f.2, 1.f.3, 1.g.1, 1.g.2



**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500**

August 29, 2014

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR POLICY
UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER, DOD
COMMANDER, U.S. CENTRAL COMMAND
COMMANDER, U.S. FORCES-AFGHANISTAN
COMMANDER, U.S. COMBINED SECURITY TRANSITION
COMMAND-AFGHANISTAN
DIRECTOR, JOINT STAFF

SUBJECT: Government of the Islamic Republic of Afghanistan Needs to
Provide Better Accountability and Transparency Over Afghanistan
Security Forces Fund Direct Contributions
(DODIG-2014-102)

We are providing this report for your information and use. The Government of the Islamic Republic of Afghanistan lacked the basic controls to provide reasonable assurance that it appropriately spent \$3.3 billion of Afghanistan Security Forces Fund direct contributions. As a result, Combined Security Transition Command-Afghanistan could not verify that the Government of the Islamic Republic of Afghanistan used ASFF direct contributions properly or for their intended purposes.

We considered management comments on a draft of this report when preparing the final report. DoD Directive 7650.3 requires that recommendations be resolved promptly. Comments from the Commander, Combined Security Transition Command-Afghanistan addressed all the specifics of the recommendations, and we do not require additional comments.

We appreciate the courtesies extended to the staff. Please direct questions to me at (216) 256-3762 (DSN 664-3762).

A handwritten signature in cursive script that reads "Lorin T. Venable".

Lorin T. Venable, CPA
Assistant Inspector General
Financial Management and Reporting



Contents

Introduction

Objective	1
Background	1
Review of Internal Controls	4

Finding. GIRoA Needs to Provide Better Accountability and Transparency Over Afghanistan Security Forces

Fund Direct Contributions 5

Ministry of Finance Cash Balances of Afghanistan Security Forces Fund Direct Contributions Funds and Exchange Gains Were Not Transparent	6
Lack of Accounting for Pension and Police Payroll Withholdings	9
Ministry of Defense and Ministry of Interior Weaknesses in Payroll Process	11
Potential Improper Payroll Payments	13
Afghanistan Security Forces Fund Direct Contributions Used for Unauthorized Expenditures	14
Conclusion	17
Recommendations, Management Comments, and Our Response	18

Appendixes

Appendix A. Scope and Methodology	26
Use of Computer-Processed Data	27
Use of Technical Assistance	27
Prior Coverage	27
Appendix B. Ministry of Defense and Ministry of Interior Unauthorized Budget Code Charges	29

Management Comments

Combined Security Transition Command-Afghanistan	31
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Acronyms and Abbreviations 37



Introduction

Objective

Our overall objective was to determine whether the Government of the Islamic Republic of Afghanistan's (GIROA) Ministries of Defense and Interior (MoD and MoI) have controls in place to ensure a transparent and accountable fiscal process for the direct funding provided for the sustainment of the Afghan National Security Force (ANSF).¹ See Appendix A for a discussion of the scope and methodology.

Background

In a February 4, 2011, policy memorandum, the Office of the Under Secretary of Defense [Comptroller]/Chief Financial Officer (OUSD[C]/CFO) authorized the Combined Security Transition Command-Afghanistan (CSTC-A) to provide Afghanistan Security Forces Fund (ASFF) resources to sustain the ANSF directly to the Afghanistan ministries. The OUSD[C]/CFO and CSTC-A goal was to develop ministerial capability and capacity in the areas of budget development and execution, payment of salaries, acquisition planning, and procurement. DoD provides quarterly disbursements of ASFF funds to the MoF based on MoD and MoI historical performance and projections. CSTC-A documents overpayments and considers them when developing ASFF subsequent advances. DoD provided approximately \$3.3 billion in ASFF direct contributions from October 2010 through October 2013 and expects to contribute an additional \$13 billion between FY 2015 and FY 2019. DoD also contributes ASFF funds directly to the Law and Order Trust Fund for Afghanistan (LOTFA) through the United Nations.

Roles and Responsibilities

Office of the Under Secretary of Defense [Comptroller]/Chief Financial Officer. The OUSD[C]/CFO's responsibility is to ensure that ASFF direct contributions to the Afghanistan ministries are properly budgeted and consistent with the purpose and availability of the ASFF. In addition, OUSD[C]/CFO must coordinate and notify Congress, Department of State, and the Office of the Management and Budget on the planned uses of ASFF direct contributions, consistent with legislative requirements.

¹ Refers to the collective efforts of the Afghan National Army and Afghan National Police, including the Afghan Local Police, to provide security for Afghanistan.

Combined Security Transition Command-Afghanistan. CSTC-A is the lead U.S. agency responsible for ANSF development and directs all U.S. efforts to organize, train, and equip the ANSF. CSTC-A is responsible for providing oversight and ensuring adequate fiscal controls are in place to safeguard appropriated ASFF direct contributions provided to the Afghanistan Ministries. CSTC-A must also develop metrics to show the impact of direct contributions and maintain auditable records of disbursements and supporting documentation. CSTC-A is to provide trained staff to partner with the MoF, MoD, and MoI to ensure desired effects are achieved in the areas of budgeting, acquisition planning, procurement, financial management, and contract management and oversight. Finally, CSTC-A must ensure MoF, MoD, and MoI establish standard operating procedures and maintain adequate fiscal controls and auditable records to oversee ASFF direct contributions.

The Afghanistan Ministry of Finance. The Afghanistan MoF is responsible for the receipt, accounting, and expenditure of ASFF direct contributions from DoD. The MoF is the Chief Financial Officer of the GIRoA and has primary responsibility of financial operations. The MoF departments dealing with ASFF direct contributions are the Revenue, Treasury and Budget, and the 34 provincial Mustofiats.² The Treasury Department within MoF is responsible for GIRoA payments,³ completion of accounting functions including recording of transactions, and financial reporting. The Treasury Department also provides instructions for the setup and maintenance of official bank accounts and payment procedures within the Treasury Single Account (TSA).⁴ The Treasury Department defines the TSA structure of accounts and ensures necessary cooperation from the Da Afghanistan Bank (DAB)⁵ for opening and closing bank accounts.

The Afghanistan Ministries of Defense and Interior. The Afghanistan MoD and MoI are responsible for developing, validating, and justifying requirements for their annual budget to include the use of ASFF direct contributions. The primary responsibilities of the MoD and MoI are for the management of the Afghan National Army and the Afghan National Police respectively. The ministries must also design and implement internal controls to ensure that the ASFF direct contributions are used as intended. MoD and

² Mustofiats provide most of the same services as the MoF, but at the provincial and district levels. They are primarily charged with controlling, accounting, and reporting financial transactions from the provincial and district levels within MoF.

³ Treasury Department or Mustofiats process payments using official bank accounts held at DAB.

⁴ The TSA is the official bank account in the Da Afghanistan Bank or any other financial institution designed and controlled by the MoF to centralize public money and other receipts held in trust and to manage authorize payments.

⁵ DAB is the central bank of Afghanistan and is responsible for maintaining all official bank accounts of the GIRoA based on instructions received from the Treasury for the disbursement and transfer of funds. DAB also administers the GIRoA TSA.

MoI are required to build the capacity and capability to oversee the commitment, obligation, and expenditure of ASFF direct contributions, to include the development and maintenance of supporting documentation.

The United Nations Development Programme. The United Nations Development Programme established LOTFA in 2002 to enable the international community to strengthen Afghanistan's law enforcement. LOTFA supports police salaries and police infrastructure of the Afghan National Police. LOTFA works with the MoI to determine the Afghan National Police budget and then works with the international community, including the United States, to obtain funding. According to the United Nations Development Programme, the international community provided about \$3.3 billion in funding for LOTFA for the Afghan National Police⁶ between 2002 and 2014.⁷ The United States contributed about \$1.3 billion to LOTFA during the same time.

Afghanistan Financial Management Information System

The GIRoA Accounting Information System is a fund⁸-based centralized system managed and operated through a centralized financial management application called the Afghanistan Financial Management Information System (AFMIS). GIRoA uses AFMIS to record accounting transactions executed by MoD and MoI. MoF uses cash-based accounting with double-entry transactions managed in AFMIS. MoF Treasury and its provincial offices in the Mustofiats are responsible for overall accounting. MoF only records revenues when cash is received and expenditures when cash is paid. MoF must match all accounting records of revenues and expenses to bank statements because cash-based accounting is directly linked with cash transactions. If the records do not match, either MoF recorded a transaction incorrectly, or the requested bank transfer had not been made.

Bilateral Financial Commitment Letters

CSTC-A and GIRoA signed annual agreements called Bilateral Financial Commitment Letters (commitment letters) that commit CSTC-A to fund specified portions of the MoD and MoI budget. Under international law, these commitment letters do not bind CSTC-A and GIRoA. The commitment letters serve as bilateral agreements between CSTC-A and GIRoA and are intended to assist GIRoA in implementing

⁶ LOTFA provides funding for Afghan National Police, but that funding does not support the Afghan Local Police.

⁷ Amount contributed as of February 2014.

⁸ Per Islamic Republic of Afghanistan Ministry of Finance Treasury General Directorate, Accounting Manual, Ver. 1.26, "a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations."

the necessary oversight and controls to satisfy auditors and the international community. In addition, the commitment letters establish the responsibilities for all parties that sign the commitment letter. The commitment letters also establish that any unexecuted ASFF direct contributions at the end of the fiscal year are placed back into the CSTC-A holding account with DAB and used for future expenses.

Review of Internal Controls

DoD Instruction 5010.40, “Managers’ Internal Control Program Procedures,” May 30, 2013, requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended and to evaluate the effectiveness of the controls. The GIRoA is not required to adhere to U.S. or DoD policies and procedures when accounting for the ASFF direct contributions received from DoD. Therefore, we used the following guidance as a benchmark to determine whether GIRoA had controls to ensure a transparent and accountable fiscal process for the direct funding provided by the DoD for the sustainment of the ANSF.

- U.S. Government Accountability Office, “Internal Control Management and Evaluation Tool,” August 2001. The tool presents five sections corresponding to the five standards for internal control: control environment, risk assessment, control activities, information and communications, and monitoring. Each section contains a list of major factors considered when reviewing internal control as it relates to the particular standard.
- Committee of Sponsoring Organizations of the Treadway Commission “Internal Control–Integrated Framework,” May 2013. The “Internal Control–Integrated Framework” is recognized as a leading framework for designing, implementing, and conducting internal control and assessing the effectiveness of internal control.

We identified internal control weaknesses related to the operations, reporting, and compliance functions for the sustainment of the ANSF. Specifically, we identified internal control weaknesses related to the transparency and accountability of ASFF direct contributions, potential improper and duplicate payroll payment processing, overall ANSF payroll processing, and unauthorized and overspending of budget authority. We will provide a copy of the final report to the senior officials responsible for internal controls at CSTC-A and the Afghanistan MoF, MoD, and MoI.

Finding

GIRoA Needs to Provide Better Accountability and Transparency Over ASFF Direct Contributions

GIRoA lacked the basic controls to provide reasonable assurance that it appropriately spent \$3.3 billion of ASFF direct contributions. These controls are key aspects of a transparent and accountable fiscal process. Specifically,

- MoF could not provide a cash balance for ASFF direct contributions provided by CSTC-A. In addition, the MoF could not show how it used currency exchange gains made on transfers of ASFF direct contributions of at least \$110.4 million. This occurred because MoF combined the ASFF direct contributions with all other GIRoA revenue sources and changed the fund codes from CSTC-A contributions to GIRoA revenue when DoD provided the funds. In addition, CSTC-A did not identify in the commitment letters how MoF should account for ASFF direct contributions.
- MoF officials could not provide support for \$17.4 million in pension withholdings from ANSF employees' salaries. In addition, MoI officials could not account for \$9.9 million in police cooperative association funds withheld during Afghanistan FYs 1391⁹ and 1392¹⁰. This occurred because MoF and MoI did not develop processes for or account for withholdings in a manner that provided an audit trail for pension and police cooperative funds withholdings.
- MoD and MoI did not have adequate controls in place over the payroll process to ensure that they used ASFF direct contributions as intended and paid ANSF salaries appropriately. This occurred because MoD and MoI lacked the capacity¹¹ to develop and implement controls over the payroll process.

⁹ The Afghan FY 1391 represents the period between March 21, 2012, through December 20, 2012.

¹⁰ The Afghan FY 1392 represents the period between December 21, 2012, through December 20, 2013.

¹¹ Capacity is the ability to perform a function. As it relates to our audit, a lack of capacity is defined as GIRoA's lack of: information system development, availability, and interfaces; trained personnel; infrastructure; and monetary and personnel resources.

- MoI processed 4,579 transactions totaling \$40 million in payroll payments that were potentially improper. This occurred because MoI had not developed procedures to identify potential improper payroll payments such as duplicate payments.
- MoD and MoI spent \$82.7 million of ASFF direct contribution funds for unauthorized expenditures in FY 1392. For example, ASFF direct contributions were charged for land purchases and allowances paid to uniformed employees for earning diplomas, licenses, or special skills. This occurred because MoD and MoI did not have an adequate funds certification process that ensured funds were available before they were spent.

In addition, these conditions occurred because CSTC-A had not previously held GIRoA financially accountable for not implementing controls and for improper handling of ASFF direct contribution funds. As a result of these internal control weaknesses, CSTC-A could not verify that the ASFF direct contributions were properly spent or used for their intended purposes. In addition, the \$13 billion in direct contributions that DoD plans to provide to the ANSF between FY 2015 and FY 2019 may be subject to wasteful spending and abuse.

MoF Cash Balances of ASFF Direct Contributions Funds and Exchange Gains Were Not Transparent

MoF could not provide the cash balance of DoD direct contributions that were available in the MoF TSA or account for the use of currency exchange rate gains of at least \$110.4 million during FY 1392.

MoF Could Not Provide ASFF Direct Contributions Cash Balance

MoF could not provide the cash balance of ASFF direct contributions that were deposited in the MoF TSA. During FY 1392, DoD provided \$1.5 billion in ASFF direct contributions to MoF, which were held in the TSA. DoD deposited the ASFF contributions into two separate accounts in U.S. dollars. DoD deposited funds designated for the MoD directly into the TSA and deposited funds designated for MoI into a specific MoI account. However, MoF immediately transferred the MoI funds into the TSA. When MoF transferred the funds to the TSA, MoD, MoI, and DoD lost visibility of the funds, making it impossible to differentiate other GIRoA revenue or contributions from ASFF direct contributions. In addition, MoF was

unable to provide separate cash balances for ASFF direct contributions reconciled back to accounting records and balances. As a result of the use of the TSA, CSTC-A could not verify that the ASFF direct contributions were used for their intended purposes as defined by the commitment letters.

MoF Could Not Account For Currency Exchange Gains

MoF could not account for at least \$110.4 million in foreign currency exchange gains resulting from the conversion of ASFF direct contributions to afghanis¹² for FY 1392. MoF held the funds in the TSA account in U.S. dollars and exchanged the contributions into afghanis at the daily spot exchange rate¹³ when MoD and MoI submitted expenditures to the MoF for payment.¹⁴ CSTC-A based ASFF direct contributions on a fixed exchange rate that was prescribed within the commitment letter for each fiscal year. During FY 1392, the afghani depreciated 11.6 percent of its value compared to the U.S. dollar. This depreciation means that for every U.S. dollar MoF exchanged, more afghanis were generated, creating a gain in currency for the GIRoA. After several requests for supporting documentation to show the exchange gains that GIRoA realized on DoD direct contributions, MoF did not provide any information detailing the exchange gains. We analyzed the approximate currency exchange rate gains MoF made on DoD FY 1392 direct contributions for the operations of the MoD and MoI. Based on the exchange rate in the commitment letter and the daily spot rate of ASFF direct contribution deposits, our calculations determined MoF had realized exchange rate gains of at least \$110.4 million in FY 1392. See Table 1 for full results of the currency gain analysis.



MoF could not account for at least \$110.4 million in foreign currency exchange gains resulting from the conversion of ASFF direct contributions to afghanis for FY 1392.

¹² The afghani is the official currency of GIRoA.

¹³ The foreign exchange rate at the time currencies are traded.

¹⁴ MoF officials stated that U.S. dollar to afghani exchanges occur approximately 12 times a year.

Table 1. FY 1392 GIRoA Currency Gains on ASFF Direct Contributions (in thousands)

Date of Contribution	Contribution Amount In U.S. Dollars	Contribution Amount Afghani*	Daily Spot Rate	Actual Afghani Contribution	Currency Gain Afghani	Currency Gain (In U.S. Dollars)**
12/13/2012	\$204,562	10,600,403	\$1 / 52.20	10,678,136	77,734	\$1,489
12/20/2012	2,788	144,474	\$1 / 52.24	145,645	1,171	22
4/15/2013	185,256	9,599,966	\$1 / 54.62	10,118,683	518,717	9,497
8/23/2013	576,360	29,866,975	\$1 / 56.54	32,587,394	2,720,419	48,115
9/11/2013	161,262	8,356,597	\$1 / 56.71	9,145,168	788,571	13,905
10/9/2013	251,699	13,043,042	\$1 / 57.27	14,414,802	1,371,760	23,953
10/11/2013	100,000	5,182,000	\$1 / 57.12	5,712,000	530,000	9,279
10/16/2013	8,764	454,150	\$1 / 57.17	501,038	46,887	820
10/21/2013	21,092	1,092,987	\$1 / 57.06	1,203,510	110,522	1,937
10/28/2013	14,383	745,327	\$1 / 57.20	822,708	77,381	1,353
Total	\$1,526,164					\$110,370

* Amount calculated by multiplying the contribution dollar amount by the commitment letter exchange rate of \$1/51.82 afghani.

** Amount calculated by dividing the currency gain in afghani by the daily spot rate.

Source: The audit team pulled the DoD contribution amounts for ANSF and dates from the Electronic Document Access System. The audit team gathered spot rate information from OANDA.com.

MoF did not consider the exchange gains as additional ASFF direct contributions or provide supporting documentation to demonstrate how they accounted for and used these gains. As a result, CSTC-A did not realize that there were gains being made on ASFF contributions and did not conduct oversight of these additional funds. In addition, revenues created from ASFF direct contribution exchange transactions could have been used to support other operations of the Afghanistan Government, which would likely not be in support of the ANSF missions.

Visibility Needed Over ASFF Direct Contributions and Currency Exchange Gains

MoF could not provide the cash balance of remaining ASFF direct contributions and did not account for the use of currency exchange gains because MoF combined those contributions and gains with all GIRoA revenue sources. In addition, MoF changed the fund codes¹⁵ within AFMIS from ASFF direct contributions to GIRoA revenues codes when funds were received. If MoF kept the original MoD

¹⁵ Fund-code is the five-digit code that identifies the source of the funds. The GIRoA revenue fund code is 10000, the CSTC-A MoD fund code is 10004, and the CSTC-A MoI fund code is 10005. All MoD and MoI ANSF revenue contributions were changed to fund code 10000 in AFMIS.

and MoI fund codes, CSTC-A could monitor the account balances for contributions. CSTC-A could also monitor the balance of funds provided and transferred into the TSA, the gains made on currency exchanges, and ASFF direct contributions expenditures and remaining balances. MoF officials stated that AFMIS and personnel lack the capacity to perform fund accounting; however, their accounting system is a fund-based system. The commitment letters with GIRoA did not require bank statements documenting ASFF direct contributions and did not contain language on how GIRoA should account for ASFF direct contributions and treat currency gains and losses on ASFF direct contributions. CSTC-A should include requirements in the commitment letters that GIRoA account for ASFF direct contributions in separate Treasury accounts and provide monthly bank statements showing ASFF direct contribution cash balances. In addition, CSTC-A should work with Defense Finance and Accounting Service to develop a process to provide afghanis to the MoF rather than U.S. dollars to mitigate the risk that gains on ASFF direct contributions are used for purposes other than intended by DoD.

Lack of Accounting for Pension and Police Payroll Withholdings

MoF officials could not support an estimated \$17.4 million¹⁶ in pension withholdings that they withheld from ANSF employee salaries in FY 1392. In addition, MoF did not provide AFMIS support that showed ANSF pensioners were ever actually paid. GIRoA has a 5 percent pension withholding on ANSF salaries to pay pension benefits. MoF officials stated pension withholdings were recognized as revenue in AFMIS. We made multiple requests for documentation that supported the ANSF pension process for FY 1392. However, MoF officials did not provide documentation to support that they processed \$17.4 million for ANSF pensions or that pension withholdings were being recognized as revenue. MoF officials also did not provide supporting documentation that showed they made pension payments to ANSF pensioners.

In addition, MoI could not account for the \$9.9 million in police cooperative¹⁷ withholdings from police officers' salaries from Afghanistan FY 1391 through FY 1392. MoI withheld 2.5 percent of police officer salaries for a police cooperative association and for the operation of police cooperative

¹⁶ We calculated the \$17.4 million amount based on AFMIS FY 1392 ANSF payments for officer and non-commissioned officer pay (pension withholdings were only applicable to officer and non-commissioned officer pay).

¹⁷ The purpose of the Cooperative is to "provide services, including primary materials, uniforms, cloth, equipment, furniture and other required items for police officers and their families at reasonable prices."

stores. We requested supporting documentation; however, MoI could not provide the documents for the withheld amounts. LOTFA and CSTC-A independently reviewed the 2.5 percent police cooperative withholdings for FY 1392. The LOTFA review identified 26 weaknesses in the police cooperative structure. For example, LOTFA reported that the police cooperative had a lack of transparency of funds and poor governance, which could lead to misuse of funds. The CSTC-A review identified that only one store existed out of the 34 cooperative stores MoI stated were operational. MoI also provided conflicting information on the number of police cooperative stores. A MoI official stated during our exit conference that all 34 stores existed; however, MoI officials previously had informed LOTFA that there were 9 stores in seven provinces and 11 stores in Kabul. Furthermore, another MoI subject matter expert indicated that only one or two stores actually existed. As a result of their reviews, LOTFA and CSTC-A requested that MoI review the police cooperative withholding funds and stores. MoI officials stated they reviewed the funds and stores and, as a result, stopped withholding the police cooperative association amounts from the ANP salary in FY 1393¹⁸. MoI officials stated that they stopped withholding because they had an abundance of funds for the cooperative association and stores. We requested a copy of the MoI review that discussed the findings and recommendations; however, MoI officials stated that they could not provide us with the results because the review was still ongoing.

MoF and MoI officials could not support pension and cooperative withholdings because they did not develop processes for or account for withholdings in a manner that provided an audit trail for those funds.

MoF and MoI could not demonstrate and CSTC-A could not ensure, that MoF and MoI used pension and police cooperative withholdings for their intended purposes.

As a result, MoF and MoI could not demonstrate and CSTC-A could not ensure, that MoF and MoI used pension and police cooperative withholdings for their intended purposes. The U.S. Government Accountability Office, "Internal Control Management and Evaluation Tool," August 2001 (IC Tool), states that documentation of transactions and other significant events should be complete and accurate and facilitate tracing the transaction or event and related information from authorization and initiation, through its processing, to after it is completed. The IC Tool further states that documentation should be useful to any individuals involved in evaluating or

¹⁸ The Afghan FY 1393 represents the period between December 21, 2013, through December 20, 2014.

analyzing operations. DoD ASFF funds the associated salaries for these withholdings and therefore, CSTC-A must hold GIRoA accountable for establishing processes and properly accounting for the pension and police cooperative withholdings and providing documentation that supports the use of ASFF direct contributions withheld for ANSF pensions and police cooperative stores. In addition, MoI should use the surplus of cooperative funds for the Afghan National and Local Police or return the funds.

MoD and MoI Weaknesses in Payroll Process

MoD and MoI did not have adequate controls over the payroll process to ensure that they used ASFF direct contributions as intended and paid ANSF salaries appropriately. Specifically, the following weaknesses existed:

- MoD and MoI did not provide Afghan National Army or Afghan National Police personnel with written documentation showing their calculated pay. Personnel received a deposit in their bank account or were paid by a trusted agent,¹⁹ but did not receive a pay record that identified the calculated amount of pay to include incentive pay, applicable deductions, and benefits and other entitlements they received.
- MoI did not follow its payroll procedures. Specifically, MoI made manual edits to payroll and payment order forms after the forms had been approved and signed. Performing and processing manual edits after the approval process had occurred circumvented the oversight controls in place. For example, on one payment voucher for approximately \$27,846, the fund code charging GIRoA operating funds “10000” was crossed out and the fund code for CSTC-A MoI “10005” was written on the form.
- MoD and MoI did not reconcile payment vouchers submitted to MoF for processing to the bank’s disbursement report to ensure that amounts disbursed for ANSF salaries agreed and were correct.
- MoI did not exercise proper internal controls for Afghan National Police paid by trusted agents. According to MoI officials, they were moving toward paying the Afghan National Police through bank accounts; however, they still paid 19 percent of personnel through trusted agents. The trusted agents provided salaries in cash directly to the Afghan

¹⁹ A trusted agent is an individual assigned by MoI to physically deliver cash for payroll to a group of Afghan National Police, typically in remote regions.

National Police in remote locations. MoI officials stated that they did not reconcile the amount of cash provided to the trusted agent to any disbursement documents to verify that the amounts provided for payment were properly disbursed. In addition, a MoI payroll subject matter expert stated that if the Afghan National Police employees were not present the day salaries were disbursed, the salary was not returned to MoI and it was unclear what happens to the funds.

These weaknesses exist because MoD and MoI lacked the capacity to develop and implement controls over the payroll process. For example, GIRoA had developed accounting (AFMIS) and human resources (Afghan Human Resources Information Management System) systems; however, the necessary interfaces were not in place. In addition, not all personnel had the ability to receive electronic funds transfers. MoD and MoI had a payroll process in place; however, they need to take additional steps to implement internal controls to mitigate the weaknesses we identified. In addition, CSTC-A must hold MoD and MoI accountable for implementing those controls. Furthermore, CSTC-A personnel indicated that many of their MoD advisors did not have sufficient experience in the areas they were advising. For example, many of the MoD financial advisors were from career fields unassociated with finance and accounting. As a result of these weaknesses, the potential for errors, abuse, and wasteful spending existed throughout the entire payroll process. MoD and MoI need to develop processes to notify ANSF personnel of their entitlements regarding pay and benefits, and MoI needs to eliminate manual edits within their payroll process. In addition, MoD and MoI should reconcile the salary payment vouchers with a disbursement report from the bank to ensure that amounts for ANSF salaries are correct. MoI should continue their ongoing efforts to reduce and eventually eliminate the use of the trusted agent as a method of payment. CSTC-A, in their advisory role, needs to work with the MoD and MoI to further automate the MoD and MoI payroll processes and use systems available, and develop processes when a system is not in place to improve internal controls. In addition, CSTC-A needs to ensure the CSTC-A Afghanistan Ministerial Advisors have the experience and expertise necessary to assist GIRoA in developing adequate internal controls.

Potential Improper Payroll Payments

MoI personnel processed monthly payroll payment transactions that appeared improper²⁰ during FY 1392. We identified 4,579 transactions totaling approximately \$40 million that were potentially improper. These potential improper payments were transactions of amounts that remained unchanged from month to month despite high attrition during those months.

According to MoI personnel statistic reports, the Afghan National and Local Police experienced personnel losses, which would make it very unlikely that payroll would be the same for consecutive months. For example, the September, October, November, and December 2013 Afghan Local Police payrolls for Uruzgan province were all the same, including triplicate payments in December. However, the personnel statistics reports obtained from the MoI General Directorate of Personnel showed that Uruzgan province lost 66 Afghan Local Police during that same time. See Table 2 for detail on the Uruzgan province payroll and attrition.

Table 2. Uruzgan Province Payroll and Attrition

Period	Salary Amount	Unplanned Personnel Losses
September	\$84,480	30
October	\$84,480	24
November	\$84,480	9
December	\$84,480	3
December	\$84,480*	--
December	\$84,480*	--
Totals	\$506,880	66

* Represents a potential duplicate and triplicate payment

Source: CSTC-A personnel provided Afghan Local Police salary information extracted from AFMIS and the personnel status reports detailing the unplanned personnel losses information.

The potential improper payments occurred because MoI did not conduct oversight or develop an approval process to ensure accurate payroll. MoI personnel indicated that they were unaware that potential improper payments were being made and did not have a process in place to identify them. For example, they


²⁰ The provisions of OMB Circular No A-123 pertain to internal controls in Federal agencies, and are not applicable to the MOI. Notwithstanding, to provide context for improper payments, according to OMB Circular A-123, Appendix C, April 14, 2011, "an improper payment is any payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements."

did not reconcile personnel records to payroll data prior to disbursing employee salaries. The Committee of Sponsoring Organizations of the Treadway Commission “Internal Control–Integrated Framework,” May 2013, states that organizations should implement control activities such as detective controls. Detective controls are designed to discover an unintended event or result after the initial processing had occurred but before the ultimate objective had been completed. MoI did not have controls in place to monitor the attrition levels of the ANSF compared to the payroll expenditures on a monthly basis. As a result, there was potential for the misuse of funds and no assurance that MoI expended ASFF direct contributions for their intended purposes. CSTC-A should require the MoI to develop data analytics to reconcile attrition reports with payroll packages to identify improper payments and a process for correcting any improper payments identified.

ASFF Direct Contributions Used for Unauthorized Expenditures

MoD and MoI used ASFF direct contribution funds for unauthorized expenditures of \$82.7 million in FY 1392 for items such as land purchases and for allowances paid to uniformed employees for earning diplomas, licenses, or special skills. Specifically, MoD and MoI spent more than they were authorized for designated budget codes. In addition, MoD and MoI used ASFF direct contribution funds for budget codes that were not authorized by CSTC-A in the commitment letters. CSTC-A performed a reconciliation in February 2014 comparing MoD and MoI charges with ASFF direct contribution authorized amounts and discovered the incorrect charges.

The FY 1392 MoD and MoI commitment letters provided specific funding amounts for designated budget codes for ANSF expenditures, but in some cases the MoD and MoI charged more to those budget codes than allowed. For example, according to the FY 1392 MoD Commitment Letter, CSTC-A funded budget code 21103 “Armed Forces Pay” for approximately \$58.1 million.



MoI and MoD spent approximately \$60.2 million more than was authorized for 24 different budget codes.

However, according to AFMIS expenditure data, the MoD charged approximately \$78.1 million to that budget code, which resulted in MoD spending approximately \$20 million more than was authorized. According to the CSTC-A reconciliations, the MoI and MoD spent approximately \$60.2 million more than was authorized for 24 different budget codes. See Table 3 for details on budget codes that exceeded their authorization limits.

Table 3. Over-Authorized Budget Codes (Amounts in Thousands)

Budget Code	Budget Code Description	Amount from AFMIS (Afghani)	Authorized Budget (Afghani)	Over Authorized Amount (Afghani)	Over Authorized Amount (USD)*
21103	Armed Forces Salary	4,045,388	3,010,707	1,034,681	\$ 19,967
21137	Pay Parity (Uniformed)	536,811	186,517	350,294	6,760
21205	Food For Employees (Uniformed)	5,995,236	5,874,469	120,767	2,331
22304	Security Services	460,327	315,728	144,599	2,790
22400	Repairs and Maintenance - Vehicles	518,858	497,021	21,837	421
22401	Repairs and Maintenance – Construction Equip.	14,509	5,734	8,775	169
22405	Repairs and Maintenance – Telecommunications Equip. (MoI)	87,373	40,000	47,373	914
22405	Repairs and Maintenance – Telecommunications Equip. (MoD)	234,597	222,743	11,854	229
22409	Repairs and Maintenance – Water Supply and Canal	30,704	10,012	20,692	399
22413	Repairs and Maintenance – Workshop and Manuf. Equip.	5,347	5,000	347	7
22416	Repairs and Maintenance – Buildings (MoI)	29,730	13,905	15,825	305
22416	Repairs and Maintenance – Buildings (MoD)	2,922,007	2,200,165	721,842	13,930
22603	Fuel – Domestic	968,178	549,742	418,436	8,075
22702	Household and Kitchen	10,150	2,262	7,888	152
22703	Educational and Recreational Materials	130,747	130,657	90	2
22705	Clothing	481,949	468,516	13,433	259
22708	Agriculture	6,268	3,627	2,641	51
25104	Improvements to Buildings	161,695	63,324	98,371	1,898
25110	Acquisition of Other Structures (MoI)	212,284	203,000	9,284	179
25110	Acquisition of Other Structures (MoD)	54,839	25,790	29,049	561
25204	Broadcasting Equip. (Radio, TV, and Press)	5,034	2,332	2,702	52
25205	Energy Generating Equip.	22,370	22,024	346	7

Budget Code	Budget Code Description	Amount from AFMIS (Afghani)	Authorized Budget (Afghani)	Over Authorized Amount (Afghani)	Over Authorized Amount (USD)*
25208	Office and Computing Equip.	492,358	460,095	32,263	623
25213	Workshop and Manufacturing Equip.	98,437	90,685	7,752	150
Total		17,525,196	14,404,055	3,121,141	\$ 60,231

* The audit team calculated the USD amount by multiplying the over-authorized amount in afghani by the specified exchange rate of 51.82 afghani for every U.S. dollar from the 1392 Commitment Letter.

Source: The audit team generated this table by consolidating information provided from CSTC-A’s reconciliation of charges made by MoD and MoI to FY 1392 ASFF direct contributions.

In addition, MoD and MoI personnel spent ASFF direct contribution funds for items they were not authorized by the commitment letters to spend. For example, according to the CSTC-A reconciliation, MoI personnel spent approximately \$1.3 million of ASFF direct contributions to budget code account 21131, for allowances paid to uniformed employees because they attained a diploma, license, or other special skill. However, the MoI commitment letter did not authorize funding for budget code 21131. According to the CSTC-A reconciliations, MoD and MoI spent approximately \$22.4 million of ASFF direct contributions on 47 different budget codes that were not authorized in the commitment letters. See Appendix B for details on the total amount of charges to unauthorized budget codes.

MoD and MoI personnel spent ASFF direct contribution funds for items they were not authorized by the commitment letters to spend.

MoD and MoI were able to overspend authorized budget codes and charge unauthorized budget codes because they did not have an adequate funds certification process that ensured funds were available before they were spent. Specifically, MoD and MoI did not check the budget authority at the detailed level or five-digit budget code before they approved the payment vouchers. Instead, MoD and MoI personnel checked the summary-level account or three-digit budget code, which did not show whether a fund was authorized or had adequate funds. For example, CSTC-A authorized specific budget codes, such as code 21135 “Afghan Local Police Salary,” under the 211 “Wages and Salaries In Cash” summary code. However,

when a payment voucher was submitted for an unauthorized budget code, for example 21110 "Contractors," the funds certifier only checks for funds availability in the higher 211 code for approval. In addition, the AFMIS system did not prevent unauthorized budget codes from being entered when ASFF direct contribution funds were used. For example, when the CSTC-A fund code "10005" was used, any five-digit budget code could be entered and processed through the system if the funds certifier and payment certifier have approved the transaction. AFMIS did not contain a data check that would reject ASFF direct contributions from being charged to unauthorized budget codes. In addition, CSTC-A did not require that GIRoA repay ASFF direct contribution funds that were improperly spent.

As a result, MoD and MoI did not use \$82.7 million of ASFF direct contributions for their intended purposes. In addition, if MoD and MoI continue to spend ASFF direct contributions on unauthorized expenditures they may not be able to pay ANSF salaries supported by ASFF direct contributions. MoD and MoI should correct the funds certification process and configure AFMIS to reject ineligible budget codes to ensure ASFF direct contributions are used for the purposes outlined in the commitment letters. In addition, CSTC-A must withhold future ASFF direct contributions to offset any prior funding it determines to be used inappropriately.

Conclusion

GIRoA lacked the basic controls to provide reasonable assurance that it appropriately spent \$3.3 billion of ASFF direct contributions. CSTC-A must ensure that GIRoA improves its internal controls over its operations and reporting functions to provide better transparency and accountability over ASFF direct contributions. As a result of GIRoA's internal control weaknesses, CSTC-A cannot verify that the ASFF direct contributions were properly spent or used for their intended purposes. The \$13 billion in additional direct contributions DoD plans to provide to the ASFF between FY 2015 and FY 2019 may be subjected to potential wasteful spending and abuse. CSTC-A needs to hold GIRoA accountable for improving the transparency and accountability of direct contributions to assure DoD and the international community that the ASFF direct contributions were used for their intended purposes.

Recommendations, Management Comments, and Our Response ²¹

Recommendation 1

We recommend that the Commander, Combined Security Transition Command-Afghanistan:

- a. Include requirements in the commitment letters that Afghanistan Security Forces Fund direct contributions be accounted for in separate treasury accounts and provide the Combined Security Transition Command-Afghanistan the bank statements from the Ministry of Finance showing the cash balances.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, and stated CSTC-A will include language in the FY 1394 Commitment Letter with the MoI and MoD requiring the MoF to account for ASFF direct contributions in a separate treasury account. He also stated the Commitment Letter will require the MoF to provide CSTC-A with monthly bank statements displaying the balances of the accounts. CSTC-A will prepare the FY 1394 Commitment Letter by December 20, 2014.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- b. Coordinate with the Defense Finance and Accounting Service to issue all Afghanistan Security Forces Fund direct contributions payments to the Afghanistan Ministry of Finance in afghani.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, and stated CSTC-A will coordinate with DFAS to issue all ASFF direct contribution payments to the MoF in afghani. He also stated CSTC-A will coordinate with MoF to establish a bank account with an Afghan bank to receive the disbursement in afghani. CSTC-A anticipates issuing ASFF direct contributions in afghanis by December 31, 2014.

²¹ We determined whether GIRoA had internal controls in place to ensure a transparent and accountable process for ASFF direct contributions. However, we did not have the authority to make recommendations to a foreign nation. Therefore, we are making recommendations to CSTC-A, in its advisory role, to require GIRoA to improve its internal controls for processes supported by ASFF direct contributions.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- c. Provide the Government of Islamic Republic of Afghanistan with adequately trained Combined Security Transition Command-Afghanistan Ministerial Advisors who have substantial experience and expertise in the advisory areas that they are assigned.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating that he recognizes the importance of an adequately trained advisory cadre. He stated the command has made significant changes in qualification requirements for incoming Ministerial Advisors. He also stated the revised qualifications require experience and expertise specific to their advisory area, as well as a Bachelor's degree or Master's degree depending upon their rank. The Commander, CSTC-A, stated this recommendation was implemented in July 2014.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- d. Withhold future funding of Afghanistan Security Forces Fund direct contributions for any contributions the Combined Security Transition Command-Afghanistan determines were inappropriately spent. In addition, if the Commander decides not to withhold funding, the reason supporting the decision should be documented.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating CSTC-A will withhold inappropriately spent contributions, and if the Commander decides not to withhold funding, document the reason. The Commander stated that CSTC-A uses withholding of funds as leverage to ensure the Afghans are responsive to audit findings and recommendations from their internal Audit Division. He stated they recoup current- or prior-year funds identified as inappropriately spent during audits. In October 2014, CSTC-A will re-coup \$1.6 million for inappropriately spent ASFF direct contributions. He also stated the FY 1394 Commitment Letter as well as the LOTFA Memorandum of Agreement will update language requiring formal comments to any audit findings

and inspection discrepancies no later than 30 days after receipt. The Commander stated this update will strengthen the requirement to provide formal comments to audit findings and inspection discrepancies. CSTC-A has implemented control measures, such as reducing funds, until comments are received and recommendations are implemented. CSTC-A will prepare the FY 1394 Commitment Letter by December 20, 2014.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- e. Require the Government of Islamic Republic of Afghanistan to:
 - 1) Provide pension and cooperative police association account balances for amounts previously withheld.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating GIRoA provided account balances for the pension and cooperative police association accounts for FY 1392 and for the 8-month period of FY 1393. He stated that, in FY 1392, the MoD and MoI had a combined pension account balance of \$27,671,556. He also stated for the 8-month period of FY 1393, the combined account balance is \$17,116,963.

The Commander, CSTC-A, stated the cooperative police association had two bank accounts and an outstanding loan as of July 2014. He stated the New Kabul Bank account had a zero balance, and the National Bank of Afghanistan had a balance of \$51,207. CSTC-A stated the outstanding loan amount was \$1,371,762.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- 2) Develop processes that provide an audit trail of pension and cooperative police association withholdings.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating GIRoA collects all employee pensions through payroll withholdings. He stated the MoF records the withholdings against a liability account when it processes the payroll M-16A Payroll Payment Order.

A two-digit code is assigned to each ministry to identify its financial transactions. The Commander stated CSTC-A will include a requirement in the FY 1394 Commitment Letter requiring MoF to provide a monthly report for the pension fund code using the code assigned to MoI and MoD. He stated the Minister of Interior issued a decree in December 2013 discontinuing the 2.5 percent cooperative police association tax. CSTC-A anticipates completion of controls to discontinue cooperative police association tax withholdings by September 2014, and will prepare the FY 1394 Commitment Letter by December 20, 2014.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- 3) Use the abundance of cooperative funds for the Afghan National and Local Police or return the funds to the cooperative members from which they were withheld.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating LOTFA will return cooperative funds collected from Afghan National Police during the period January through March 2014; however, no action is planned for funds collected before January 2014. He stated LOTFA will return the funds by December 31, 2014.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- 4) Implement data checks within the Afghanistan Financial Management Information System to disallow Afghanistan Security Forces Fund direct contributions from being used on unauthorized budget codes.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating he will coordinate with MoF to establish controls in AFMIS disallowing payment when expenditures exceed authorized budget codes. He will also include language in the FY 1394 Commitment Letter requiring MoF to implement the controls. CSTC-A will prepare the FY 1394 Commitment Letter by December 20, 2014.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- 5) Perform funds availability and certification at the detailed level, or five-digit code, before expending Afghanistan Security Forces Fund direct contributions.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating the AFMIS Purchasing Module is used to award contracts and has the capability to perform fund availability and certification. He stated CSTC-A will include language in the FY 1394 Commitment Letter requiring MoD and Mol to use the Purchasing Module of AFMIS. He also stated CSTC-A will disallow any contracts awarded and paid with ASFF Direct Contributions outside of the module. CSTC-A will prepare the FY 1394 Commitment Letter by December 20, 2014.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- f. Require the Ministries of Defense and Interior to:
 - 1) Develop a process to provide a statement of pay and benefits information to all Afghanistan government employees paid with Afghanistan Security Forces Fund direct contributions.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, partially agreed, stating the Electronic Pay System is able to produce a payroll ledger; however, challenges remain in the areas of printing, distribution, and literacy. He stated printers and supplies are not available at all levels. He also stated logistical issues exist with distributing the pay statements to each employee. He stated CSTC-A will develop pay charts for display in Mol and MoD facilities and have them completed by October 31, 2014. The Commander stated that CSTC-A will work with both ministries to develop a pay statement for all employees.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- 2) Automate their payroll processes and eliminate manual edits after payroll documents have been approved.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating CSCT-A is assisting MoD with developing an automated payroll system. He stated MoI is working with LOTFA to automate and eliminate manual edits to the payroll process including an electronic payment order, and replacing the Electronic Pay System with a web-based system. The Commander stated CSTC-A will make automated payroll processing a requirement in the FY 1394 Commitment Letter. CSTC-A will prepare the Commitment Letter by December 20, 2014.

The Commander stated if GIRoA is unable to implement the automated systems by December 20, 2014, CSTC-A will require an implementation plan that will include a timeline that provides dates and percentages completed to show progression.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- 3) Reconcile monthly payroll submission totals to summary totals of disbursements from the bank and investigate and resolve any unreconciled amounts.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating MoF currently provides monthly reconciliations to the MoD and MoI for review. He stated the ministries will immediately take steps to reduce unreconciled charges and payments. He stated CSTC-A will include language in the FY 1394 Commitment Letter requiring the ministries to conduct the monthly reconciliations. CSTC-A will prepare the Commitment Letter by December 20, 2014.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- g. Require the Ministry of Interior to:
 - 1) Continue their ongoing efforts to reduce and eliminate the use of “trusted agent” payroll payments using Afghanistan Security Forces Fund direct contributions and provide a date when they expect to complete this initiative.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating LOTFA and MoI are evaluating proposals from a vendor specializing in mobile payment systems and from the Azizi bank to eliminate the trusted agent. He stated the transition will require collaboration with Afghan banks to establish a banking infrastructure to reach Afghan National Police in remote locations. He stated LOTFA anticipates completion of the transition by December 31, 2014.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

- 2) Develop data analytics to reconcile attrition reports with payroll packages to identify improper payments and a process for correcting any improper payments identified.

Combined Security Transition Command-Afghanistan Comments

The Commander, CSTC-A, agreed, stating CSTC-A will coordinate with MoI subject matter experts to obtain copies of deceased and departing employee listings. He stated these listings will be reconciled against the Electronic Pay Systems and Web-Based Electronic Pay System payroll listings to determine if MoI made any unauthorized payments. He also stated efforts are underway to train the Afghan subject matter experts employed at MoI to perform these reviews to provide continuity after the coalition departs. Effective August 2014, CSTC-A's Financial Management Office will hold a twice-monthly ANSF Payroll Execution meeting, at which Financial Management Office analysts, advisors, and Human Resources policy subject matter

experts will review current payroll execution, payroll projections, and payroll anomalies. The Commander stated that CSTC-A will also add language to the FY 1394 Commitment Letter stating funding will not be provided, or allocated as compensation, to families of martyrs. CSTC-A will prepare the Commitment Letter by December 20, 2014.

Our Response

Comments from the Commander, CSTC-A, addressed all specifics of the recommendation, and no further comments are required.

Appendix A

Scope and Methodology

We conducted this performance audit from December 2013 through July 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We reviewed the internal controls implemented at Afghanistan's MoD and MoI for the ASFF direct funding provided for the sustainment of the ANSF. We also reviewed the flow of ASFF direct contributions from DoD to GIRoA through the DAB and MoF. In addition, we reviewed pension account balances and the payroll process at MoD and MoI for providing salaries to the Afghan National Army and Afghan National Police employees.

We conducted site visits to the International Security Assistance Forces Headquarters, MoD, MoI, MoF, DAB, and LOTFA in Kabul, Afghanistan.

- We interviewed officials from the U.S. Treasury, MoF, DAB, LOTFA, and CSTC-A, to discuss the flow of ASFF direct contributions from the United States to GIRoA and to gain an understanding of the ANSF pension process. Specifically, we interviewed DAB and MoF officials to identify possible internal control weaknesses for the direct funding provided for the continued sustainment of the MoD and MoI. We reviewed documents for the ASFF direct contribution account deposits, balances, and transfers between the DAB and the MoF to gain an understanding of the process and how ASFF funds for MoD and MoI were used. We also reviewed the withholdings, contributions, transfers, and balances of ANSF pensions. We analyzed AFMIS expenditure data, reviewed ANSF pension guidance, and examined examples of payment vouchers for pension contribution withholdings.
- We interviewed officials from CSTC-A Financial Management Oversight office, CSTC-A ministerial development advisors, MoD, and MoI personnel to gain an understanding of the Afghan National Army and Afghan National Police payroll processes, the internal controls in place over

the payroll process, and current weaknesses in the payroll process. We interviewed officials from the LOTFA to gain an understanding of how they interact with MoI and manage the fund.

- We obtained documentation supporting the ANSF payroll process from CSTC-A, MoD, and MoI to identify potential weaknesses throughout the process. In addition, we examined AFMIS FY 1392 payroll expenditure data from LOTFA and ASFF direct contributions and reviewed provincial attrition reports to identify potential improper payments. We also obtained and reviewed the CSTC-A's MoD and MoI FY 1392 ASFF direct contributions reconciliations to identify ineligible expenses.

Use of Computer-Processed Data

We used computer-processed data to perform this audit. Specifically, we used data from the AFMIS to perform analysis of pension contributions, obtain account balances, and calculate Police Cooperative Association withholdings. We also used data from AFMIS to report on over-spent and unauthorized budget code charges and examined expenditure data for FY 1392. However, the data we used was of undetermined reliability because it originated in an information system of a foreign nation. We did not have the ability or authority to perform reliability testing of data extracted from AFMIS. However, the reliability of the data did not affect our findings or conclusion that GIRoA lacked the basic controls to provide reasonable assurance that GIRoA appropriately spent \$3.3 billion of ASFF direct contributions.

Use of Technical Assistance

We used Afghanistan interpreters to translate during interviews with Afghanistan officials and to convert supporting documentation received in Dari that required conversion to English. CSTC-A ministerial development advisors provided the interpreters who accompanied the audit team to visits held at the MoD, MoI, MoF, and DAB sites.

Prior Coverage

During the last 5 years, the Government Accountability Office (GAO), the Department of Defense Inspector General (DoD IG), and the Special Inspector General for Afghanistan Reconstruction (SIGAR), issued 8 reports related to the audit objective. Unrestricted GAO reports can be accessed at <http://www.gao.gov>. Unrestricted DoD IG reports can be accessed at <http://www.dodig.mil/pubs/index.cfm?office=Audit>. Unrestricted SIGAR reports can be accessed at www.sigarmil.com/audits/reports.html.

GAO

GAO-12-951T, "Afghanistan Security, Long-standing Challenges May Affect Progress and Sustainment of Afghan National Security Forces," July 24, 2012

GAO-11-907, "Afghanistan Governance, Performance-Data Gaps Hinder Overall Assessment of U.S. Efforts to Build Financial Management Capacity," September 2011

DoD IG

DODIG-2013-005, "Performance Framework and Better Management of Resources Needed for the Ministry of Defense Advisors Program," October 23, 2012

DODIG-2012-058, "Distribution of Funds and Mentoring of Finance Officers for the Afghanistan National Army Payroll Need Improvement," February 29, 2012

SIGAR

SIGAR Audit 14-32, "Direct Assistance: USAID Has Taken Positive Action to Assess Afghan Ministries' Ability to Manage Donor Funds, but Concerns Remain," January 2014

SIGAR Special Project 14-12, "Comprehensive Risk Assessments of MOD and MOI Financial Management Capacity Could Improve Oversight of Over \$4 Billion in Direct Assistance Funding," November 2013

SIGAR Audit 13-15, "Afghanistan Public Protection Force: Concerns Remain about Force's Capabilities and Costs," July 2013

SIGAR Audit 13-1, "Afghan National Security Forces Facilities: Concerns with Funding, Oversight, and Sustainability for Operation and Maintenance," October 2012

Appendix B

MoD and MoI Unauthorized Budget Code Charges (Amounts in Thousands)

Budget Code	Budget Code Description	Amount from AFMIS (Afghani)	Total Ineligible (Afghani)	Total Ineligible (USD)*
21100	Civilian Employees (Permanent)	2,032	2,032	39
21101	Civilian Employees (Workers)	6,653	6,653	128
21102	Military Officers	48,165	48,165	929
21103	Armed Forces	760,828	760,828	14,682
21110	Contractors	542	542	10
21121	Professional and Cadre Allowance	137	137	3
21122	Interim Additional Allowance	1,609	1,609	31
21123	Other Allowances – Cash	5,320	5,320	103
21124	Overtime	516	516	10
21125	Hazard or Regional Pay	8,179	8,179	158
21127	Food Allowance	9,824	9,824	190
21128	Not Elsewhere Classified	6,790	6,790	131
21131	Professional and Cadre Allowance (Uniformed) (MoI)	66,093	66,093	1,275
21131	Professional and Cadre Allowance (Uniformed) (MoD)	6	6	-
21132	Hazard or Regional Pay (Uniformed)	34,337	34,337	663
21136	Temporary Pay Increases (Uniformed)	9	9	-
21205	Food for Employees (Uniformed)	89,015	89,015	1,718
21300	Wages and Salary Advance	154	154	3
21400	Assistance Payments to Employees	12,396	12,396	239
21401	Severance Pay	11	11	-
21403	Family Payment on Death (MoI)	3,000	3,000	58
21403	Family Payment on Death (MoD)	100	100	2
21650	Special Duty and Other Incentives (Uniformed)	1,010	1,010	19
22103	Travel – International	16,364	16,364	316
22104	Allowance – Domestic (Uniformed Staff)	722	722	14
22105	Travel Advances	6,904	6,904	133
22202		450	450	9
22305	Freight and Handling	4,103	4,103	79



Budget Code	Budget Code Description	Amount from AFMIS (Afghani)	Total Ineligible (Afghani)	Total Ineligible (USD)*
22402	Repairs and Maintenance – Transport Equip.	1,150	1,150	22
22407	Repairs and Maintenance – Agricultural Equip.	100	100	2
22410	Repairs and Maintenance – Military Equipment	900	900	17
22415	Repairs and Maintenance – Dwellings	490	490	9
22418	(Mol)	13,208	13,208	255
22418	(MoD)	2,721	2,721	53
22504	Postage	251	251	5
22509	Utilities Advances	1,998	1,998	39
22703	Educations and Recreational Materials	299	299	6
22711	Gifts	296	296	6
22901	Goods and Services Advances (Mol)	3,315	3,315	64
22901	Goods and Services Advances (MoD)	3,337	3,337	64
25101	Improvements to Dwellings	7,614	7,614	147
25102	Construction of Dwellings	17,045	17,045	329
25103	Purchase of Buildings	22,024	22,024	425
25200	Vehicles	325	325	6
25202	Transportation Equip.	1,947	1,947	38
25800	Purchase of Land	355	355	7
25900	Capital Advance Expenditures	490	490	9
Total		1,163,134	1,163,134	22,445

* The USD amount was calculated by multiplying the over-authorized amount in afghani by the specified exchange rate of 51.82 afghani for every U.S. dollar from the FY 1392 Commitment Letter.

Source: The audit team generated this table by consolidating information provided from CSTC-A's reconciliation of charges made by MoD and Mol to FY 1392 ASFF direct contributions.

Management Comments

Combined Security Transition Command-Afghanistan

	<p align="center">HEADQUARTERS COMBINED SECURITY TRANSITION COMMAND - AFGHANISTAN MINISTERIAL ADVISORY GROUP KABUL, AFGHANISTAN APO AE 09356</p>	<p align="right">14 AUG 2014</p>
<p>REPLY TO ATTENTION OF CSTC-A</p>		
<p>MEMORANDUM THRU</p>		
<p>United States Forces - Afghanistan (CJIG), APO AE 09356 United States Central Command (CCIG), MacDill AFB, FL 33621</p>		
<p>FOR: Office of the Department of Defense-Inspector General, 4800 Mark Center Drive, Alexandria, VA 22350-1500</p>		
<p>SUBJECT: CSTC-A Draft Report Response to DoD IG D2014-D000FS-0088.000, "Government of the Islamic Republic of Afghanistan Needs to Provide Better Accountability and Transparency Over Direct Contributions" (DoD IG Draft Report 2014-088).</p>		
<p>REFERENCE: Draft Report, dated 23 July 2014, Office of the Department of Defense-Inspector General (DoD IG).</p>		
<p>1. The purpose of this memorandum is to provide draft responses on the DoD IG D2014-D000FS-0088.000 draft report, dated 23 July 2014.</p> <p>2. CSTC-A appreciates DoD IG's efforts in capturing potential vulnerabilities within the Government of the Islamic Republic of Afghanistan's (GIROA) accountability of direct contributions. Maintaining a transparent and accountable fiscal process through proper oversight of the Afghanistan Security Forces Fund (ASFF), and the Law and Order Trust Fund - Afghanistan (LOTFA) remains a top priority of CSTC-A. CSTC-A concurs with all of DoD IG's recommendations, and has initiated procedures that ensure fiscal controls are in place while providing appropriate oversight of funds as they flow through GIROA's Ministries of Finance, Interior, and Defense. With the DoDIG's assistance, we will be able to continue assuring international donors that their contributions are used effectively for their intended purposes. CSTC-A remains committed to being a good steward of resources.</p>		
<p>4. Point of contact for this action is [REDACTED]</p>		
<p>Enclosure: CSTC-A Draft Report Response</p>	<p align="center">  KEVIN R. WENDEL Major General, US Army Commanding General </p>	

Combined Security Transition Command-Afghanistan (cont'd)

CSTC-A DRAFT REPORT RESPONSE

"GIROA Needs to Provide Better Accountability and Transparency Over Direct Contributions"
(DoD IG Draft Report 2014-0088)

1. Recommendation 1:

The Department of Defense Inspector General (DoD IG) recommends that the Commander, Combined Security Transition Command- Afghanistan (CSTC-A):

a. Include requirements in the commitment letters that Afghanistan Security Forces Fund direct contributions be accounted for in separate treasury accounts and provide the Combined Security Transition Command-Afghanistan the bank statements from the Ministry of Finance showing the cash balances.

CSTC-A response:

Concur. CSTC-A will include language in the FY 1394 Commitment Letter with the Ministry of Interior (MoI) and Ministry of Defense (MoD) requiring the Ministry of Finance (MoF) to account for Afghanistan Security Forces Fund (ASFF) direct contributions in a separate treasury account. The Commitment Letter will also require the MoF to provide CSTC-A monthly bank statements displaying the balances of the accounts. CSTC-A will prepare the 1394 Commitment Letter by 20 December 2014.

b. Coordinate with the Defense Finance and Accounting Service to issue all Afghanistan Security Forces Fund direct contributions payments to the Afghanistan Ministry of Finance in Afghani.

CSTC-A response:

Concur. CSTC-A will coordinate with Defense Finance and Accounting Service (DFAS) to issue all ASFF direct contribution payments to the MoF in Afghani. We will also coordinate with MoF to establish a bank account with an Afghan bank to receive the disbursement in Afghani. CSTC-A anticipates issuing ASFF direct contributions in Afghani by 31 December 2014.

c. Provide the Government of Islamic Republic of Afghanistan with adequately trained Combined Security Transition Command-Afghanistan Ministerial Advisors who have substantial experience and expertise in the advisory areas that they are assigned.

CSTC-A response:

Concur. CSTC-A recognizes the importance of an adequately trained advisory cadre. With the early transition to the Resolute Support Mission, CSTC-A made significant changes in qualification requirements for incoming Ministerial Advisors. The revised qualifications require experience and expertise specific to their advisory area, as well as a Bachelor's degree or Master's degree depending upon their rank. CSTC-A implemented this recommendation in July 2014.

d. Withhold future funding of Afghanistan Security Forces Fund direct contributions for any contributions the Combined Security Transition Command-Afghanistan determines were inappropriately spent. In addition, if the Commander decides not to withhold funding, the reason supporting the decision should be documented.

CSTC-A response:

Concur. CSTC-A will withhold inappropriately spent contributions, and if the Commander decides not to withhold funding, document the reason. CSTC-A utilizes withholding of funds as a leverage to ensure the Afghans are responsive to audit findings and recommendations from our internal Audit Division. We

Combined Security Transition Command-Afghanistan (cont'd)

CSTC-A DRAFT REPORT RESPONSE

"GIROA Needs to Provide Better Accountability and Transparency Over Direct Contributions"
(DoD IG Draft Report 2014-0088)

recoup current or prior year funds identified as inappropriately spent during audits. In October 2014, CSTC-A will re-coup \$1.6M for inappropriately spent ASFF direct contributions.

The 1394 Commitment Letter as well as the Law and Order Trust Fund for Afghanistan (LOTFA) Memorandum of Agreement will update language requiring formal comments to any audit findings and inspection discrepancies no later than 30-days after receipt. The update will strengthen the requirement to provide formal comments to audit findings and inspection discrepancies. CSTC-A has implemented control measures, such as reducing funds, until comments are received and/or recommendations are implemented. CSTC-A will prepare the 1394 Commitment Letter by 20 December 2014.

e. Require the Government of Islamic Republic of Afghanistan to:

1) Provide pension and cooperative police association account balances for amounts previously withheld.

CSTC-A response:

Concur. GIROA provided account balances for the pension and cooperative police association accounts.

The pension account balances for 1392 and for the eight months ended Aqrab 1393. In 1392, the Ministries of Defense and Interior had a combined pension account balance of 1,433,940,017 Afghani (\$27,671,556). For the eight month period in 1393, the combined account balance is 932,874,505 Afghani (\$17,116,963). The conversion rate used for 1392 is 51.82 Afghani to \$1, and for 1393 the rate is 54.50 Afghani to \$1.

The cooperative police association had two bank accounts and an outstanding loan as of July 2014. The New Kabul Bank account had a zero balance. The National Bank of Afghanistan had a balance of 2,790,787 Afghani (\$51,207). The outstanding loan amount was 74,761,057 Afghani (\$1,371,762). The conversion rate used is 54.50 Afghani to \$1.

2) Develop processes that provide an audit trail of pension and cooperative police association withholdings.

CSTC-A response:

Concur. For pensions, GIROA collects all employee pensions through payroll withholdings. The Ministry of Finance (MoF) records the withholdings against a liability account when it processes the payroll M-16A Payroll Payment Order. A two-digit code is assigned to each Ministry to identify their financial transactions. CSTC-A will include a requirement in the FY 1394 Commitment Letter MoF to provide a monthly report for the pension fund code using the code assigned to MoI and MoD.

The Minister of Interior issued a decree in December 2013 discontinuing the 2.5% cooperative tax. CSTC-A coordinated with MoI and LOTFA to discontinue the automatic cooperative pay withholdings in the Electronic Pay System (EPS).

CSTC-A anticipates completion of controls to discontinue cooperative pay by September 2014, and will prepare the 1394 Commitment Letter by 20 December 2014.

Combined Security Transition Command-Afghanistan (cont'd)

CSTC-A DRAFT REPORT RESPONSE

"GIRoA Needs to Provide Better Accountability and Transparency Over Direct Contributions"
(DoD IG Draft Report 2014-0088)

3) Use the abundance of cooperative funds for the Afghan National and Local Police or return the funds to the cooperative members from which they were withheld.

CSTC-A Response:

Concur. LOTFA will return cooperative funds collected from Afghan National Police during the period January through March 2014. No action is planned for funds collected prior to January 2014. LOTFA will return the funds by 31 December 2014.

4) Implement data checks within the Afghanistan Financial Management Information System to disallow Afghanistan Security Forces Fund direct contributions from being used on unauthorized budget codes.

CSTC-A Response:

Concur. CSTC-A will coordinate with MoF to establish controls in AFMIS disallowing payment when expenditures exceed authorized budget codes. CSTC-A will also include language in the 1394 Commitment Letter requiring MoF to implement the controls. CSTC-A will prepare the 1394 Commitment Letter by 20 December 2014.

5) Perform funds availability and certification at the detailed level, or five-digit code, before expending Afghanistan Security Forces Fund direct contributions.

CSTC-A Response:

Concur. The AFMIS Purchasing Module is used to award contracts and has the capability to perform fund availability and certification. AFMIS can also create a record of funds committed. CSTC-A will include language in the 1394 Commitment Letter requiring MoD and MoI to use the Purchasing Module. We will disallow any contracts awarded and paid with ASFF Direct Contributions outside of the module. CSTC-A will prepare the 1394 Commitment Letter by 20 December 2014.

f. Require the Ministries of Defense and Interior to:

1) Develop a process to provide a statement of pay and benefits information to all Afghanistan government employees paid with Afghanistan Security Forces Fund direct contributions.

CSTC-A Response:

Partially Concur. EPS is able to produce an M-40 Payroll Ledger (Individual Pay and Deduction Report); however challenges remain in the area of printing, distribution, and literacy. Printers and supplies are not available at all levels. Also, logistical issues exist with distributing the pay statements to each member. CSTC-A will develop pay charts for display in MoI and MoD facilities. CSTC-A will have the pay charts complete by 31 October 2014, and will work with both Ministries to develop a pay statement for all employees.

Combined Security Transition Command-Afghanistan (cont'd)

CSTC-A DRAFT REPORT RESPONSE

"GIRoA Needs to Provide Better Accountability and Transparency Over Direct Contributions"
(DoD IG Draft Report 2014-0088)

2) Automate their payroll processes and eliminate manual edits after payroll documents have been approved.

CSTC-A Response:

Concur. CSTC-A is developing a statement of work, AR2VP and Council of Colonels package to assist MoD with developing an automated payroll system. Mol is working with LOTFA to automate and eliminate manual edits to the payroll process including digitizing the M-16 Payment Order and replacing the standalone EPS with a web-based system. CSTC-A will make automated payroll processing a requirement in the 1394 Commitment Letter. CSTC-A will prepare the Commitment Letter by 20 December 2014. If GIRoA is unable to implement by 20 Dec 2014, CSTC-A will require the implementation plan. This implementation plan will include a timeline that provides dates and percentages completed over time to show progression.

3) Reconcile monthly payroll submission totals to summary totals of disbursements from the bank and investigate and resolve any unreconciled amounts.

CSTC-A Response:

Concur. MoF currently provides monthly reconciliations to the MoD and Mol for review and processing. The security ministries will immediately take steps to reduce unreconciled charges and payments. CSTC-A will include language in the 1394 Commitment Letter requiring the Ministries to conduct the monthly reconciliations. CSTC-A will prepare the Commitment Letter by 20 December 2014.

g. Require the Ministry of Interior to:

1) Continue their ongoing efforts to reduce and eliminate the use of "trusted agent" payroll payments using Afghanistan Security Forces Fund direct contributions and provide a date when they expect to complete this initiative.

CSTC-A Response:

Concur. LOTFA and MOI are evaluating proposals from several vendors including MPAISA and AZIZI bank to eliminate the trusted agent. The transition will require collaboration with Afghan banks to establish a banking infrastructure to reach Afghan National Police in remote locations. LOFTA anticipates completion of the transition by 31 December 2014.

2) Develop data analytics to reconcile attrition reports with payroll packages to identify improper payments and a process for correcting any improper payments identified.

CSTC-A Response:

Concur. CSTC-A CJ8 will coordinate with Mol Subject Matter Experts (SMEs) to obtain copies of martyr and departing employee listings. These listing will be reconciled against EPS and WEPS payroll listings to determine if Mol made any unauthorized payments. More importantly, efforts are underway to train the Afghan SMEs employed at MOI to perform these reviews to provide continuity after the coalition departs.

Effective August 2014, CJ8 FMO will chair a twice-monthly ANSF Payroll Execution meeting, at which FMO analysts, Essential Function-1 advisors and Human Resources policy SMEs will review current payroll execution, payroll projections, and payroll anomalies.

Acronyms and Abbreviations

AFMIS	Afghanistan Financial Management Information System
ANSF	Afghan National Security Force
ASFF	Afghanistan Security Forces Fund
CSTC-A	Combined Security Transition Command-Afghanistan
DAB	Da Afghanistan Bank
GIRoA	Government of Islamic Republic of Afghanistan
LOTFA	Law and Order Trust Fund for Afghanistan
MoD	Ministry of Defense
MoF	Ministry of Finance
Mol	Ministry of Interior
OUSD(C)/CFO	Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer
TSA	Treasury Single Account



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U.S. DEPARTMENT OF DEFENSE

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