

LEAD INSPECTOR GENERAL FOR OVERSEAS CONTINGENCY OPERATIONS



OPERATION INHERENT RESOLVE

REPORT TO THE UNITED STATES CONGRESS

APRIL 1, 2017–JUNE 30, 2017

LEAD INSPECTOR GENERAL MISSION

The Lead Inspector General for Overseas Contingency Operations coordinates among the Inspectors General specified under the law to:

- develop a joint strategic plan to conduct comprehensive oversight over all aspects of the contingency operation
- ensure independent and effective oversight of all programs and operations of the federal government in support of the contingency operation through either joint or individual audits, inspections, and investigations
- promote economy, efficiency, and effectiveness and prevent, detect, and deter fraud, waste, and abuse
- perform analyses to ascertain the accuracy of information provided by federal agencies relating to obligations and expenditures, costs of programs and projects, accountability of funds, and the award and execution of major contracts, grants, and agreements
- report quarterly and biannually to the Congress and the public on the contingency operation and activities of the Lead Inspector General

(Pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978)

FOREWORD

We are pleased to submit the Lead Inspector General (Lead IG) quarterly Operation Inherent Resolve Report to the United States Congress for the period April 1 to June 30, 2017. This is our 10th quarterly report on this overseas contingency operation (OCO), discharging our individual and collective agency oversight responsibilities pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978. Operation Inherent Resolve (OIR) is dedicated to countering the terrorist threat posed by the Islamic State of Iraq and Syria (ISIS) in Iraq, Syria, the region, and the broader international community. The U.S. strategy to defeat ISIS includes support to military operations associated with OIR, as well as diplomacy, governance, security programs and activities, and humanitarian assistance.

This report has a new structure, providing information on the status of OIR in sections organized by five Strategic Oversight Areas that have been adopted by the Lead IG to structure our oversight. These five Strategic Oversight Areas are Security, Governance, Stabilization, Support to Mission, and Humanitarian Assistance.

In addition, as in past reports, this report discusses the oversight work conducted by the Lead IG Offices of Inspector General and our partner oversight agencies, as well as ongoing and future oversight work, for the third quarter of FY 2017 ending June 30, 2017.

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



Handwritten signature of Glenn A. Fine in black ink.

Glenn A. Fine
Acting Inspector General
U.S. Department of Defense



Handwritten signature of Steve A. Linick in black ink.

Steve A. Linick
Inspector General
U.S. Department of State and the
Broadcasting Board of Governors



Handwritten signature of Ann Calvaresi Barr in black ink.

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

On the cover: (top) An Iraqi army Humvee drives through a recently-liberated neighborhood in west Mosul (U.S. Army photo). (second row) A recently-liberated neighborhood in west Mosul bustles with activity in the wake of ISIS subjugation (U.S. Army photo); Iraqi special operations forces advance on the opposing force during a field training exercise near Baghdad (U.S. Navy photo); women and children wait at a processing station for internally displaced persons prior to boarding buses to refugee camps near Mosul (U.S. Army photo).

MESSAGE FROM THE LEAD INSPECTOR GENERAL



Glenn A. Fine

I am pleased to present the 10th report on Operation Inherent Resolve (OIR) and the U.S. strategy to defeat the Islamic State of Iraq and Syria (ISIS). This report summarizes the quarter's key events, and describes completed, ongoing, and planned Lead Inspector General (Lead IG) and partner agency oversight work relating to this activity.

During the quarter, the Iraqi Security Forces and vetted Syrian opposition forces supported by the U.S.-led Global Coalition to Defeat ISIS made significant progress in efforts to defeat ISIS in their two largest strongholds. As a result, the Iraqi prime minister declared Mosul liberated on July 10. Coalition-backed forces continued their fight inside the Syrian city of Raqqah, ISIS's self-proclaimed capital. Secretary of Defense Jim Mattis warned that ISIS remained "a transnational, long-term threat." ISIS remains a danger both regionally and internationally.

In addition, for the first time, U.S. military forces engaged in combat with the Syrian regime forces of President Bashar al-Assad in action the U.S. military said was undertaken to protect Coalition-backed forces. The United States also launched 59 Tomahawk missiles to strike a Syrian military airfield in retaliation for Assad's use of sarin gas against Syrian civilians.

This quarter, the Lead IG agencies and oversight partners released 10 reports related to OIR and conducted 23 ongoing oversight projects. In addition, the Lead IG agencies conducted 83 ongoing investigations pertaining to alleged procurement or program fraud, corruption, and trafficking in persons.

Examples of completed oversight work included a Department of State Office of Inspector General inspection that found that employees of the DoS Bureau of Near Eastern Affairs working on issues for Syria and Yemen faced unsustainable workloads and that Syrian policy coordination was complicated by unclear lines of authority. An ongoing U.S. Agency for International Development Office of Inspector General investigation into bid rigging, collusion, bribery, and kickbacks between Turkish vendors providing assistance in Syria and procurement staff from four non-government organizations resulted in the debarments of 13 individuals and companies during the quarter.

A Department of Defense Office of Inspector General (DoD OIG) evaluation found a lack of sufficient standards for many training courses offered to Iraqi forces and that Iraqi Counter Terrorism Service trainees did not receive live-fire training on all weapons systems needed in combat. A DoD OIG audit found that the Army wasted \$53.6 million on commercial transportation contracts to move personnel, equipment, and cargo in the Middle East.

My Lead IG colleagues and I remain committed to pursuing appropriate and effective oversight of OIR, which relies on the dedication and expertise of the OIG employees who perform this important work.

A handwritten signature in cursive script that reads "Glenn A. Fine".

Glenn A. Fine

Lead Inspector General for Operation Inherent Resolve
Acting Inspector General
U.S. Department of Defense



معمل رايشي
العباسي



An Iraqi army Humvee drives through a recently-liberated neighborhood in west Mosul. (U.S. Army photo)

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A recently-liberated neighborhood in west Mosul bustles with activity in the wake of ISIS's defeat. (U.S. Army photo)

EXECUTIVE SUMMARY

This report is issued pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978, which requires that the designated Lead IG provide a quarterly report to Congress and make it available to the public on an overseas contingency operation. The Department of Defense (DoD) Inspector General is the designated Lead Inspector General for Operation Inherent Resolve (OIR). The Department of State (DoS) Inspector General is the Associate Lead Inspector General for the operation. This report contains information from the three Lead IG agencies—DoD, DoS, and U.S. Agency for International Development (USAID)—as well as from partner oversight agencies. This unclassified report covers the period from April 1 through June 30, 2017.

On July 10, 2017, the Iraqi government declared Mosul liberated.

On July 5, 2014, three weeks after ISIS seized Mosul, Abu Bakr al-Baghdadi, the group's leader, declared the creation of a caliphate from the city's Grand al-Nuri Mosque, calling on all the world's Muslims to obey him and his Sunni offshoot of al Qaeda.¹ Three years later on July 10, 2017, the Iraqi government declared Mosul liberated.² On that day, the Grand al-Nuri Mosque was a pile of rubble, destroyed by explosives planted by ISIS fighters.³ Unconfirmed reports suggested that Baghdadi had been killed in an airstrike in Syria.⁴

At quarter's end, Iraqi and Syrian forces trained and supported by the U.S.-led Global Coalition to Defeat ISIS—a 73-member group of nations and organizations that coordinates efforts to counter ISIS—had significantly reduced ISIS's control of territory in Iraq and Syria. The liberation of ISIS-held territory began with Iraqi forces freeing the city

of Tikrit in April 2015 and continued this quarter with the liberation of Mosul and the fight to free the Syrian city of Raqqa, the self-proclaimed capital of ISIS’s supposed territorial “caliphate.”⁵ (For maps showing the gain and loss of ISIS territory, see pages 12-13)

“While this war is far from over, the progress made to date is promising,” said a spokesman for the Combined Joint Task Force–Operation Inherent Resolve (CJTF-OIR), adding, “More than 84,000 square kilometers once held by ISIS have been cleared of territory, more than 4 million people have been freed of ISIS control, almost 2 million people formerly displaced have returned to their homes in Iraq, and foreign fighters who once flowed into Iraq and Syria at hundreds per week have now slowed to a handful per month. These are all concrete examples, a steady trend of the direction we are headed to completely take away ISIS’s physical caliphate in Iraq and Syria.”⁶

Along with progress, however, many challenges remained in the fight against ISIS, including:

- DoD officials stated that ISIS was transitioning to an insurgency that was launching suicide bomber and other attacks in areas of Iraq outside of its control, demonstrating its ability to conduct asymmetric attacks in government-controlled territory with little to no warning.⁷
- Iraqi Prime Minister Haider al-Abadi continued efforts to incorporate the Popular Mobilization Forces (PMFs) under the central government’s control. However, some leadership factions in the Iraqi government have different plans for the militia-based forces, including the role to be played by Iran in the militias’ support and operations.⁸
- Stabilization costs could exceed \$1 billion to repair damage in Mosul, where destruction was extensive, especially in the western half of the city.⁹

SELECTED KEY EVENTS, 4/1/2017–6/30/2017

IRAQ

APRIL 25

Turkish airplanes bomb PKK positions in Iraq’s Sinjar Mountains, and also mistakenly hit Iraq’s Kurdish Peshmerga, killing at least five

MAY 18

Popular Mobilization Forces liberate strategic Sahel Sinjar airbase in west Mosul, paving the way for the liberation of the city on July 10

JUNE 16

Russia claims to have killed ISIS leader Abu Bakr al-Baghdadi in a May 28 airstrike carried out against top ISIS leaders in the Syrian desert; DoD officials did not corroborate Russian reports

JUNE 21

ISIS militants blow up the Grand al-Nuri Mosque in central Mosul, site of famous sermons given by ISIS leader Abu Bakr al-Baghdadi

MAY 4

U.S. and Iraqi officials begin discussions on keeping U.S. troops in Iraq after ISIS is defeated

JUNE 7

Iraqi Kurds announce plans to hold a non-binding referendum on Kurdish independence, to be held on September 25, 2017

JUNE 20

Iran’s Supreme Leader Ayatollah Ali Khamenei warns Iraq not to weaken Iranian-backed Shia militias operating in Iraq

JUNE 22

ISIS claims credit for killing 35 people in suicide bombings in Baghdad and Basrah as Iraq’s elite Counter Terrorism Service battles the last ISIS militants remaining in Mosul’s Old City



Iraqi women and children wait at a processing station for internally displaced people prior to boarding buses to refugee camps near Mosul. (U.S. Army photo)

Oversight work by the Lead IG agencies and their partner agencies this quarter also identified challenges and deficiencies within the OCO mission.

For example, a DoS Office of Inspector General (DoS OIG) inspection of the Bureau of Near Eastern Affairs (ISP-I-17-22), found that DoS employees in the offices responsible for Syria and Yemen faced unsustainable workloads, exacerbated by vacant positions, making it difficult for the two desks to fulfill the full range of their responsibilities. In addition, the DoS OIG found that Syria policy coordination was complicated by unclear lines of authority among a number of U.S. Government entities influencing Syria policy

SYRIA

APRIL 4

Syrian regime airplanes drop sarin gas on rebel-held Syrian town of Khan Sheikhun, killing at least 70 people, including children

APRIL 25

Turkish airplanes strike YPG and PKK positions in northeastern Syria

MAY 4

Russia, Iran, and Turkey announce agreement to create “de-escalation zones” in four areas in Syria

MAY 10

Syrian Democratic Forces capture Tabqa city and dam

JUNE 6

Second U.S. military airstrike on Iranian-backed militias operating near At Tanf

APRIL 7

U.S. military launches 59 Tomahawk missiles at Syrian air base in response to Syrian regime’s use of chemical weapons

MAY 2

ISIS suicide bombers attack refugee camp on Syria-Iraq border, killing more than 30

MAY 9

News breaks that the U.S. Government plans to begin directly arming the YPG in Syria

MAY 18

First U.S. military airstrike on Iranian-backed militia at Syrian border town, At Tanf

JUNE 18

U.S. airstrike downs Syrian army jet flying over Raqqah; in response, Russia threatens to target U.S. and Coalition military airplanes flying west of the Euphrates River

formulation and implementation. These included two Special Envoys, the Secretary of State, the National Security Council, and three DoD Combatant Commands. The report noted that since 2014, no single DoS official has exercised Chief of Mission authority for Syria policy.¹⁰ (For more information, see Completed Oversight section, pages 62-72.)

A Government Accountability Office (GAO) report on key DoD challenges (GAO-17-369) found that DoD efforts to rebalance its forces to prepare for potential future contingencies have been hampered by budget constraints and the operational demands of the current OIR and Operation Freedom’s Sentinel campaigns. The GAO report identified special operation forces, Air Force and Marine aviation readiness, and Navy maintenance as being especially challenged by operational demands. According to the report, “DoD has acknowledged that unrelenting demands from geographic commanders for particular types of forces are disrupting manning, training, and equipping cycles. As a result, the military departments remain hard pressed to sustain meeting high levels of operational demands while concurrently rebuilding readiness.”¹¹ (For more information, see Support to Mission sections, page 8 and pages 38-44.)

Despite the challenges, OIR’s mission to train, advise, assist, and equip Iraqi Security Forces and vetted Syrian opposition forces continued this quarter. DoD officials stated that from the operation’s start in late 2014 through June 30, 2017, the Coalition had trained more than 20,000 Peshmerga fighters of Iraq’s Kurdistan Regional Government and 106,000 troops of the Iraqi Security Forces (ISF), including special forces, police, and local mobilization forces.¹²



Iraqi Federal Police escort members of Combined Joint Task Force-Operation Inherent Resolve through recently-liberated streets of Mosul. (U.S. Army photo)



Peshmerga soldiers learn basic rifle marksmanship during weapons training near Erbil, Iraq. (U.S. Army photo)

Secretary of Defense Jim Mattis said mission success will be reached when ISIS is depleted to the point where “police can handle it. Police can’t handle a force that’s driving tanks and using artillery, or has thousands of fighters in mobile vehicles that allow them to range far and wide. So we’ve got to drive them down to a point that police elements can handle it.”¹³

However, “this is a transnational, long-term threat,” Secretary Mattis said, referring to ISIS’s residual strength in Iraq and Syria, which remains a danger to regional and international Coalition members.¹⁴

The DoD, with authority delegated by President Donald J. Trump, submitted a partly classified report to Congress on June 23, 2017, that contained a new strategic framework for whole-of-government activities to defeat ISIS. The framework, which is being implemented by the DoD and the DoS, seeks to defeat ISIS “by, with, and through” the Iraqi government and our partners and allies. The report states that a global coalition of 69 countries and 4 other entities provides “troops, training, equipment, and funds for combat against the ISIS core, tracking ISIS’s finances and foreign terrorist fighters, countering ISIS’s narrative through a global network of Coalition and partner messaging, and supporting stabilization and recovery, predominately in Iraq.”¹⁵

The next sections reflect the OIR quarterly report’s new structure organized by five Strategic Oversight Areas (SOAs) adopted by the Lead IG agencies. The SOAs are Security, Governance, Stabilization, Support to Mission, and Humanitarian Assistance.

SECURITY

Coalition efforts to defeat ISIS made two major battlefield changes:

- Coalition-backed forces modified tactics to surround ISIS strongholds in western Mosul and Raqqah in a bid to annihilate ISIS fighters, including foreign fighters, and prevent them from returning home.¹⁶ Previously, U.S.-backed forces had partially surrounded ISIS strongholds, which allowed ISIS fighters an escape route away from heavily populated areas.

U.S. Marines fire an M777-A2 Howitzer at an undisclosed location in Syria. (U.S. Marine Corps photo)



- President Trump authorized the DoD to directly arm the Syrian Kurdish People's Protection Units (YPG), which are fighting as part of the Syrian Democratic Forces (SDF) to liberate Raqqah. The YPG provides the leadership and most experienced fighters to the SDF. Previously, the U.S. military stated that it supplied weapons only to the Syrian Arab Coalition faction of the SDF to avoid conflict with Turkey, which considers the YPG a terrorist organization.¹⁷ (For more details, see pages 26-27.)

As the quarter ended, pockets of west Mosul remained under ISIS's control and the Iraqi government and Coalition were considering the next stages of the campaign to defeat ISIS. The towns of Tal Afar, Hawija, and al Qaim, all still under ISIS control, were potential next targets for liberation.¹⁸

In Syria, the Coalition focused on the liberation of Raqqah, although airstrikes also hit ISIS targets near Dayr az Zawr, where ISIS has relocated some leaders and resources.¹⁹ Meanwhile, Coalition forces for the first time engaged in combat with forces of the Syrian regime of President Bashar al-Assad. In several incidents, including a U.S. Navy jet shooting down a Syrian regime fighter jet on June 18, DoD officials stated that action was taken to protect Coalition and partner forces and after warnings were given.²⁰

Separate from the Coalition's OIR mission, the U.S. military launched 59 Tomahawk missiles at a Syrian military airbase in April in retaliation for the regime's chemical attack on a Syrian village. A White House statement warned the Syrian regime to refrain from further chemical attacks.²¹

During the quarter, U.S. forces in OIR suffered one soldier killed in action when an improvised explosive device exploded on April 22 during a patrol near Mosul.²²

DoD officials stated that in addition to ISIS in Syria, Hayat Tahrir al Sham, a jihadist alliance containing the al Qaeda affiliate once known as the Nusra Front and later as Jabhat Fatah al Sham, remains part of the threat in the region and that a stronger al Qaeda presence could emerge.²³

In Mosul, stabilization efforts included at least 300 ongoing projects by the Iraqi government and the UN Development Programme to repair damaged water, sewage, and electrical systems, rehabilitate education and health facilities, and employ local youth to remove rubble and open transportation routes.

GOVERNANCE

Iraqi Prime Minister Haider al-Abadi continued to work with provincial officials to deliver basic services and stabilization efforts in liberated areas, especially the establishment of local forces to provide security.²⁴ Officials near Mosul also worked with a variety of agencies to maintain camps for persons displaced by the fighting.²⁵ In addition, the DoS reported that the Iraqi government and Kurdistan Regional Government (KRG) continued to cooperate in the fight against ISIS and in sharing oil revenue.²⁶ However, tension between the Iraqi government and KRG intensified regarding the KRG's plans for a non-binding referendum on Kurdish independence from Iraq. In addition, the Iraqi government obtained a warrant in a Canadian court for the seizure of an oil tanker carrying Kurdistan crude oil in Canadian waters.²⁷ Prime Minister Abadi continued to strive to fully incorporate the PMF under the central government's control, but various leadership factions in the Iraqi government have divergent plans for the forces, including the amount of influence Iran should exert over them.²⁸ Prime Minister Abadi also brought together representatives from all Iraqi government investigative and audit agencies to discuss recommendations of the National Consultations on Combating Corruption. Final recommendations for reform in areas including public spending, supply chain management, and procurement of goods and services are expected in the coming months.²⁹

In Syria, the fighting has splintered the country into zones of influence controlled by the Syrian regime and pro-regime forces backed by Russia and Iran, an array of Syrian rebel forces, Kurdish forces, and ISIS.³⁰

STABILIZATION

In Mosul, stabilization efforts included at least 300 ongoing projects by the Iraqi government and the UN Development Programme (UNDP) to repair damaged water, sewage, and electrical systems, rehabilitate education and health facilities, and employ local youth to remove rubble and open transportation routes. However, Lise Grande, Deputy Special Representative of the UN Assistance Mission for Iraq, called this “only a start.”³¹ Other stabilization projects were ongoing in previously liberated areas, including Fallujah, Ramadi, and Tikrit. The Coalition supported major demining efforts mainly in the provinces of Basra, Anbar, and Ninewa, where Mosul is located. The DoS obligated \$28.6 million for demining this quarter.³²

The DoS and USAID reported providing stabilization assistance through the UNDP in Syria to develop government entities and civil society organizations. This support included cash for small projects, capacity-building training, and mine-clearing assistance. However, the UN's ability to deliver humanitarian assistance to liberated areas has been limited. Turkey has prevented aid from crossing its border into Syria because of its objections to YPG involvement in reconstruction and stabilization efforts.³³ A USAID official noted that the inability to recover and bury perhaps thousands of bodies was leading to the spread of disease.³⁴

SUPPORT TO MISSION

The President's Budget for FY 2018 requested full funding for DoD efforts in OIR, but would reduce the funding request for the DoS and USAID. The Administration requested \$13 billion for DoD operations in OIR, which includes funding to maintain airstrike capacity and the current U.S. force posture of 5,765 troops in Iraq and Syria. \$1.8 billion of this funding would be used to train and equip partner forces in Iraq and Syria. The president requested \$12 billion in OCO funding for the DoS and USAID, a reduction of \$8.5 billion (41.3 percent) enacted for FY 2017. Of the OCO funding requested for DoS and USAID, \$5.6 billion would support efforts to defeat ISIS and other terrorist organizations. These funds would also support stabilization in areas liberated from ISIS and help counter-ISIS operations. This quarter, CJTF-OIR reported approximately \$546 million in shortfalls for equipping the ISF, which CJTF-OIR attributed to the multiple rounds of continuing resolutions. The shortfall led to a lack of weapons and equipment.³⁵ (For more information on how the \$1.8 billion in DoD partner funds would be used, see pages 39, 41.)

HUMANITARIAN ASSISTANCE

The humanitarian response in Iraq centered on Mosul, as the number of people displaced from the city since October 2016 surpassed 900,000. USAID's Office of Foreign Disaster Assistance (OFDA) and Office of Food for Peace (FFP), and the DoS's Bureau of Population, Refugees, and Migration (PRM) supported the sheltering of Mosul's internally displaced persons (IDPs) in camps and emergency sites, in addition to providing humanitarian support to IDPs that relocated to host communities. Humanitarian organizations reported concerns regarding treatment of male IDPs at screening sites, including allegations of arbitrary arrests, detentions, and abuse. The UN reported that by the end of the quarter, more than 11 million people in Iraq were in need of humanitarian support, and 3.4 million people remained internally displaced.

In Syria, the humanitarian response centered on Raqqah province, where a push into the city of Raqqah by the SDF displaced more than 190,000 people. Elsewhere, negotiated population transfers between the Syrian regime and opposition forces decreased the number of people living under siege but also caused new displacement. The UN opened up a new land route into northeastern Syria during the quarter, allowing it to increase the amount of supplies it can transport into Raqqah and Hasakah provinces.

LEAD IG OVERSIGHT

The Lead IG agencies and their partners released ten reports from April 1, 2017, through June 30, 2017, relating directly or in part to oversight of OIR. The released reports included:

DoD OIG: An assessment of U.S. and Coalition efforts to train, advise, assist, and equip Iraqi partners found procurement and vetting processes for the Iraqi Counter Terrorism Service (CTS) worked effectively. However, the DoD OIG identified a lack of sufficient standards of

KEY CHALLENGES

This list is derived from Lead IG analysis of information from the DoD, DoS, USAID, UN, and other sources of data. Information on each challenge is included within the sections of the report.

SECURITY

- ISIS remains a threat and al Qaeda is operating in Syria
- Iranian influence in Iraq and Syria complicates Coalition mission
- Linguist shortage impedes U.S. military's operational response time

GOVERNANCE

- Iraqi government and factions vie for control of Popular Mobilization Forces
- Economic reform in Iraq is hampered by the conflict with ISIS and low oil production

STABILIZATION

Iraq:

- Stabilization costs in Mosul could exceed \$1 billion
- Lack of adequate security discourages citizens from returning home

Syria:

- Kurdish influence in Raqqah may exacerbate ethnic tensions
- ISIS attacks persist in some liberated Syrian cities

SUPPORT TO MISSION

- Funding shortfalls disrupt equipping of Iraqi Security Forces
- Funding shortfalls delay stipends for vetted Syrian opposition forces
- Diplomatic facility construction in Erbil, Beirut, and Kabul needs oversight
- Constant operational demands hurt military readiness
- Reporting on DoD OCO spending is inaccurate and untimely

HUMANITARIAN ASSISTANCE

Iraq:

- Iraqi civilians faced difficulty fleeing west Mosul
- Internally displaced Iraqis face abuse at screening centers/camps

Syria:

- Several factors impede distribution of aid in eastern Syria

evaluation in 13 of the 17 training courses and found that CTS trainees did not receive live-fire training on all weapon systems that they would be expected to use in combat.³⁶

DoD OIG: An audit found that the U.S. Army did not adequately manage contracts with four contractors that provide commercial transportation to move Army equipment, cargo, and personnel throughout the Middle East. Specifically, the Army ordered an average of 39 percent more transportation assets than it needed throughout the life of the contracts. Furthermore, the Army Contracting Command–Rock Island (ACC-RI) guaranteed excessive

Table 1.

Oversight Reports Issued This Quarter, as of 6/30/2017

Project	Release Date
AIR FORCE AUDIT AGENCY	
<i>Follow-On Audit, Remotely Piloted Aircraft Accountability and Maintenance, 380th Air Expeditionary Wing, Southwest Asia</i> (F2017-0033-RA0000)	May 16, 2017
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
<i>Evaluation of the DoD Process of Allocating Intelligence, Surveillance, and Reconnaissance Capability in Support of Operation Inherent Resolve</i> (DODIG-2017-097) (Classified)	June 28, 2017
<i>U.S. Army's Management of the Heavy Lift VII Commercial Transportation Contract Requirements in the Middle East</i> (DODIG-2017-095)	June 26, 2017
<i>U.S.-Controlled and -Occupied Military Facilities Inspection-Camp Lemonnier, Djibouti</i> (DODIG-2017-087)	June 2, 2017
<i>Assessment of U.S. and Coalition Plans and Efforts to Train, Advise, Assist, and Equip the Iraqi Counterterrorism Service and the Iraqi Special Operations Forces</i> (DODIG-2017-074)	April 19, 2017
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
<i>Audit of Baghdad Diplomatic Support Center Task Orders Awarded Under Operations and Maintenance Support Services Contract SAQMMA12D0165</i> (AUD-MERO-17-45)	June 15, 2017
<i>Audit of the Department of State's Contract to Monitor Foreign Assistance Programs in Iraq</i> (AUD-MERO-17-41)	May 25, 2017
<i>Inspection of the Bureau of Near Eastern Affairs</i> (ISP-I-17-22)	May 25, 2017
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
<i>Shift in USAID Education Activities May Diminish Efforts to Alleviate Strains on Lebanese Public Schools</i> (AR 8-268-17-003-P)	May 18, 2017
GOVERNMENT ACCOUNTABILITY OFFICE	
<i>DoD Needs to Improve Visibility and Accountability Over Equipment Provided to Iraq's Security Forces</i> (GAO-17-433)	May 31, 2017

Source: Lead IG

minimum payments to each of the contractors. As a result, the Army wasted \$53.6 million throughout the life of the contracts on services that it did not require.³⁷

USAID OIG: A USAID OIG audit of an education program in Lebanon designed, in part, to alleviate strains to the public school system caused by the influx of Syrian refugee children found that delays in project startup slowed a number of project activities and caused abandonment of two activities for providing access to education. In addition, several individuals and companies were debarred this quarter as a result of an OIG ongoing investigation that uncovered evidence of rings of Turkish vendors who colluded with corrupt procurement staff among USAID’s implementers in programs providing humanitarian assistance in Syria. (For more on investigations, see pages 72-77.)

GAO: An audit found that the DoD maintained limited visibility and accountability over equipment funded by the Iraq Train and Equip Fund (ITEF) and transferred to the Iraqi government or the Kurdistan Regional Government. The audit stated the DoD could not fully account for ITEF-funded equipment transfers because of missing or incomplete transfer documentation and, as a result, could not ensure that the equipment reached its intended destination.³⁸

Table 1 lists reports released this quarter. A summary of these reports is included in the section on Completed Oversight Activities, which includes audit, inspection, and evaluation projects, starting on page 61.

HOTLINE ACTIVITY

Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. The OIGs’ hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; and abuse of authority for independent review. The DoD OIG has an investigator to coordinate the hotline contacts received among the Lead IG agencies and others as appropriate. During the reporting period, the investigator received and coordinated 55 contacts related to OIR and opened 57 cases, which were referred within the DoD OIG, to other Lead IG agencies, or to other investigative organizations.

METHODOLOGY

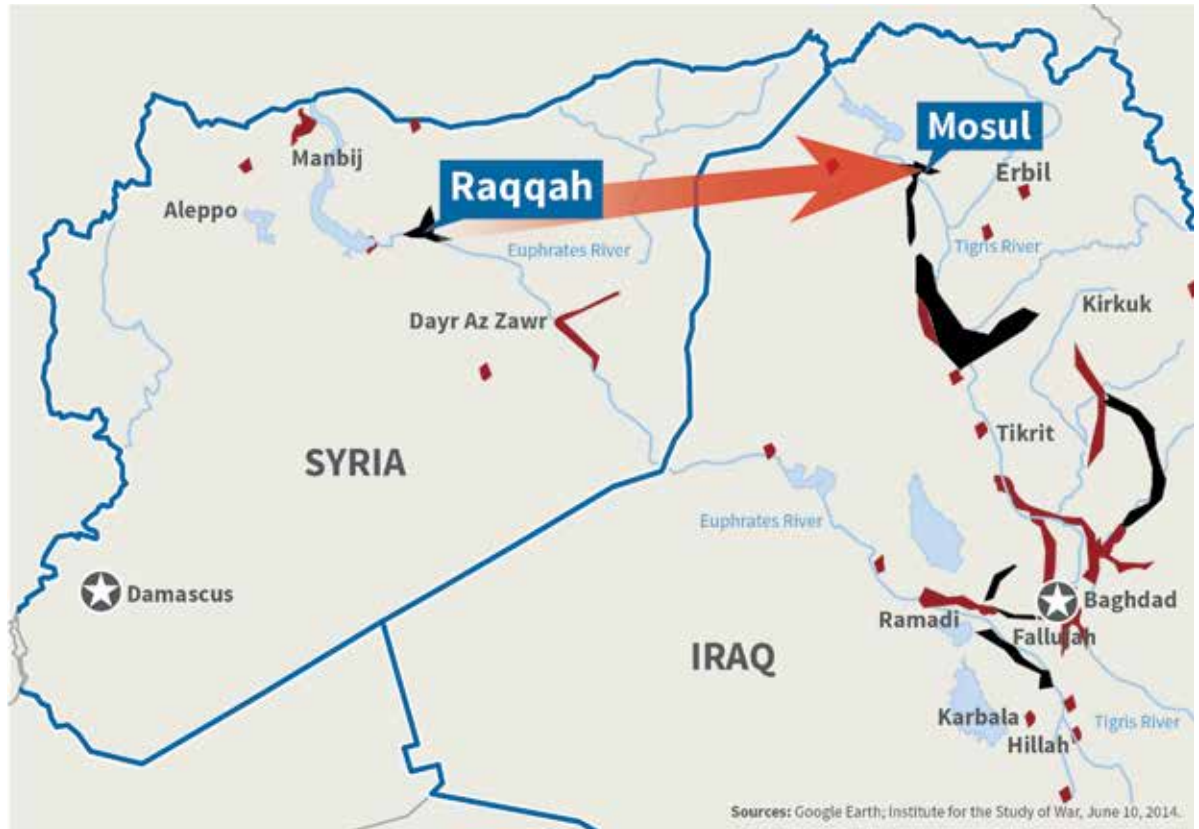
To fulfill its congressional mandate to produce a quarterly report on OIR, the Lead IG agencies gather data and information from Federal agencies and open sources, including congressional testimony, policy research organizations, press conferences, think tanks and media reports. The source of information is shown in endnotes or notes to tables and figures. Except for references to Lead IG agencies and oversight partner agency audits, inspections, evaluations, or investigations in the report, the Lead IG agencies have not independently verified and assessed all the data included in this report. The humanitarian assistance section is based on public UN documents and information provided by USAID and the DoS. For details of the methodology, see Appendix A.

THE CAMPAIGN TO DEFEAT ISIS

MID-2014

ISIS BREAKOUT

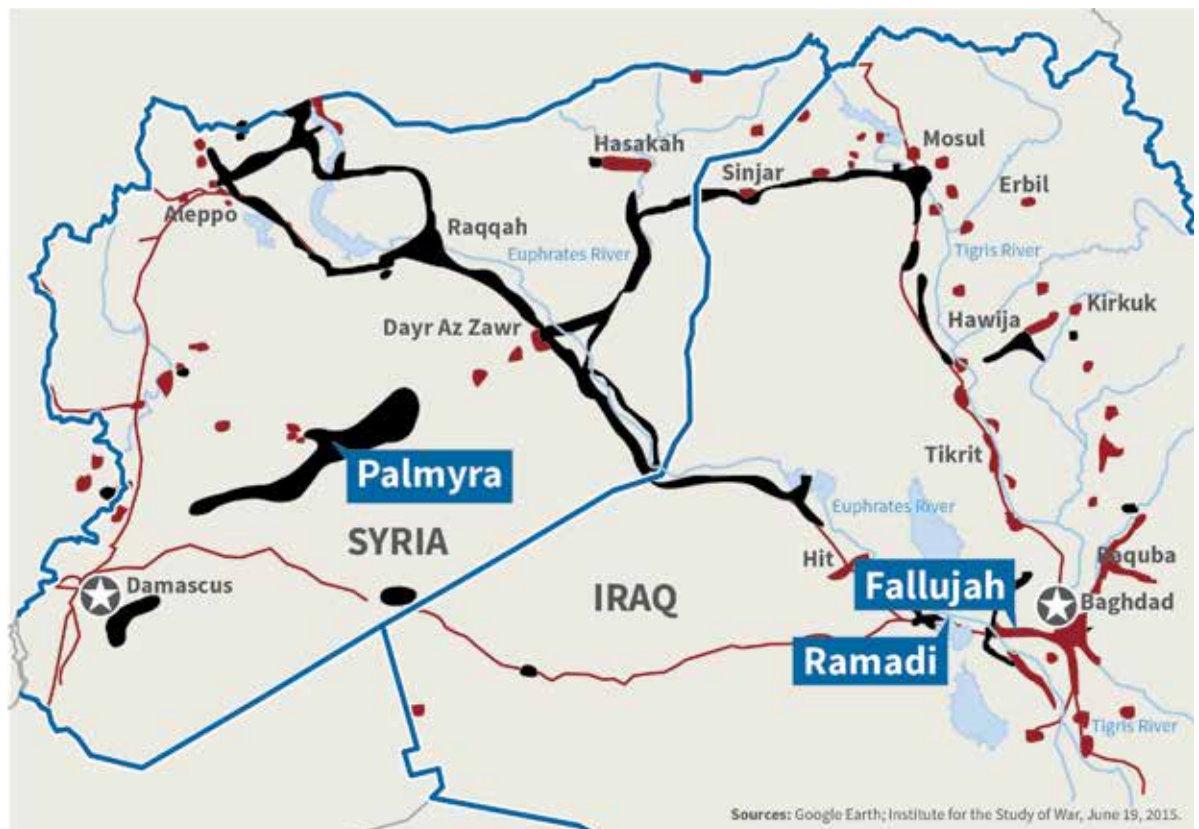
The offshoot of al Qaeda develops in the Syrian civil war, surges into Mosul, and takes over with the collapse of the Iraqi army. ISIS leader Abu Bakr al Baghdadi declares an ISIS caliphate from the city's Grand al Nuri Mosque. ISIS threatens Baghdad.



MID-2015

ISIS SPREADS

ISIS finds support in Sunni areas reaching to Fallujah and Ramadi in Iraq and to oil-rich areas near Palmyra in Syria. The U.S.-led Coalition trains, advises, and equips Iraqi Security Forces, Iraqi Kurdish forces, and vetted Syrian opposition forces fighting ISIS, and conducts airstrikes against ISIS.

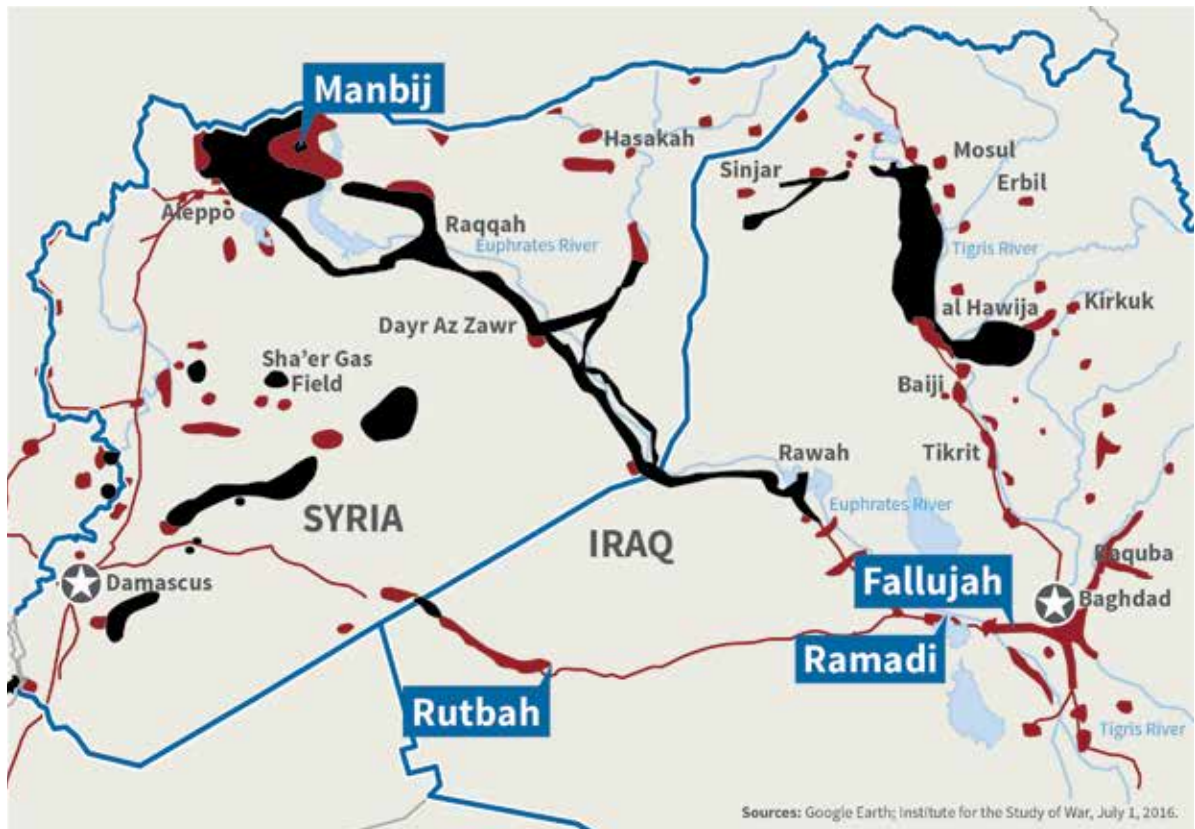


Three years after ISIS surged out of Syria to seize Mosul in Iraq, the U.S.-led Coalition to Defeat ISIS liberated Mosul in July 2017 and was fighting inside the Syrian city of Raqqah. These military gains would effectively remove ISIS control of its largest strongholds in Iraq and Syria. However, U.S. officials point out that the fight against ISIS and its terrorist ideology is far from over.

MID-2016

TURNING TIDE

The Iraqi Security Forces aided by the Coalition liberate Ramadi (12/2015), Rutbah (5/2016), and Fallujah (6/2016). At mid-year, the fight to take Manbij is almost complete in northern Syria. Plans are underway for the liberation of Mosul and Raqqah.



MID-2017

SHRINKING ISIS

Coalition-backed Syrian forces are fighting in Raqqah, and a 9-month operation liberates Mosul. There is an unconfirmed report that ISIS leader al Baghdadi is dead. ISIS blows up the Grand al Nuri Mosque as Iraqi forces close in on 6/21/2017.







U.S. Marines fire an M777-A2 Howitzer during a fire mission in northern Syria. (U.S. Marine Corps photo)

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FRAMEWORK FOR DEFEATING ISIS

Section 10005 of the Department of Defense Appropriations Act, 2017 (Division C of P.L. 115-31) called on the President to submit to Congress a report on the current strategic approach to defeating ISIS. On January 28, 2017, President Donald J. Trump, in National Security Presidential Memorandum-3, directed the Secretary of Defense to develop, in coordination with other government agencies, a preliminary plan to defeat ISIS. In the memorandum, President Trump designated the defeat of the ISIS as a top priority for the United States.¹

The President directed that the Secretary of Defense collaborate with the Secretary of State, the Secretary of the Treasury, the Secretary of Homeland Security, the Director of National Intelligence, the Chairman of the Joint Chiefs of Staff, the Assistant to the President for National Security Affairs, and the Assistant to the President for Homeland Security and Counterterrorism to develop the U.S. strategy.²

On June 23, 2017, the Secretary of Defense submitted the report, entitled Report on the “U.S. Strategy to Defeat the Islamic State of Iraq and Syria,” to Congress. The report, which has classified and unclassified sections, contains a plan for coordinating activities across government agencies to defeat ISIS, and for accelerating and intensifying the existing OIR mission in Iraq and Syria and against ISIS’s global organization.³ Submission of the report to Congress triggers the release of billions of dollars that Congress had withheld from the DoD FY 2017 appropriation.⁴

DoD officials described the U.S. strategy to defeat ISIS as a framework for intensifying military action against the organization, increasing non-lethal efforts against it, pressuring ISIS globally and improving interagency collaboration. The defeat-ISIS Task Force, a DoD

Iraqi Special Operations Forces’ Special Tactics Unit are inspected after conducting a demonstration for Iraqi and Coalition commanders in Baghdad. (U.S. Army photo)

group formed to coordinate the strategy, is working closely with the DoS, USAID, and other key departments and agencies to plan and coordinate priorities and activities.⁵

The report's Strategy and Objectives section stated that the defeat of ISIS will be achieved "by, with, and through" our partners and allies. According to the report, the Global Coalition to Defeat ISIS "is united in opposition to ISIS, providing troops, training, equipment, and funds for combat against the ISIS core [in Iraq and Syria], tracking ISIS finances and foreign terrorist fighters, countering ISIS narrative through a global network of Coalition and partner messaging, and supporting stabilization and recovery, predominately in Iraq."⁶

The report also stated that "law enforcement and intelligence collaboration among partner nations around the world have helped interdict and deny ISIS's attempts to export their terror." In addition, the report noted that the fight against ISIS is also taking place outside the Coalition in places like Afghanistan, Somalia, and in other locations in Africa.⁷

The U.S. strategic framework seeks to bring about a lasting defeat of ISIS by annihilating the terrorist group in its physical territory in Iraq and Syria and to sustain simultaneous pressure against its global organization. The report states this will be accomplished by:⁸

- Protecting the U.S. homeland and U.S. persons
- Defeating the ISIS core in Iraq and Syria
- Degrading its branches globally
- Disrupting its networks
- Neutralizing its narrative

For information on funding mentioned in the report, see Support to Mission section, page 38.



Smoke rises from the Old City of Mosul. (U.S. Army photo)

A U.S. Air Force F-16 Fighting Falcon departs after receiving fuel from a KC-135 Stratotanker during a flight in support of OIR. (U.S. Air Force photo)



SECURITY

The U.S. military began implementing a modified and more aggressive strategy against ISIS this quarter. The revised strategy delegated authority to conduct operations against ISIS to the battalion level to enable troops to move more quickly against ISIS.⁹ U.S. military commanders also shifted battleground tactics from only partially surrounding ISIS strongholds in Mosul and Raqqa, which allowed ISIS militants an escape route, to completely surrounding strongholds to prevent ISIS foreign fighters from escaping and returning home.¹⁰ Secretary of Defense Jim Mattis said that by taking the time to surround and then attack, “we carry out the annihilation campaign so we don’t simply transplant this problem from one location to another.”¹¹

By June 30, Iraqi Security Forces, supported by the U.S.-led Coalition, were close to liberating Mosul after 9 months of intense fighting. An estimated 1,000 ISIS fighters remained confined to the narrow alleyways of the historic Old City center.¹² With their former stronghold in Iraq surrounded, ISIS staged what were described as “dying breath” operations in west Mosul, which included sending multiple suicide bombers into areas controlled by Iraq’s Federal Police.¹³ ISIS militants also blew up the Grand al Nuri Mosque in the city’s center, the site where ISIS leader Abu Bakr al Baghdadi declared the ISIS caliphate in 2014, to prevent it from being captured by Iraqi Security Forces.¹⁴ On July 10, Prime Minister al Abadi visited the city and declared it liberated.¹⁵

In Syria, the Coalition-backed Syrian Democratic Forces (SDF) surrounded Raqqa, ISIS’s self-proclaimed capital, and took control of territory leading to the walled Old City by quarter’s end.¹⁶ Meanwhile, there were unconfirmed reports that al-Baghdadi was killed in an airstrike in Syria.¹⁷ In June, Russia’s defense ministry said it may have killed the ISIS leader in an airstrike targeting a gathering of ISIS militants near Raqqa. In July, the Syrian Observatory for Human Rights said it had received confirmation of al-Baghdadi’s death from a senior ISIS leader. However, a Kurdish security official said he had information that the ISIS leader was still alive.¹⁸

Secretary of Defense Jim Mattis said that by taking the time to surround and then attack, “we carry out the annihilation campaign so we don’t simply transplant this problem from one location to another.”

AREAS OF U.S. AND COALITION MILITARY OPERATIONS



IRAQ

MOSUL

Nine-month campaign to fully liberate Iraq's second largest city from ISIS ended in early July. The Iraqi government will decide on the next location for liberation, possibly Tal Afar, Hawija, or al Qaim.

INSURGENCY

ISIS was active with sporadic suicide and other attacks throughout Iraq, including Mosul, Baghdad, and Rutbah in Anbar province.

SYRIA

RAQQAH

Coalition-backed Syrian Democratic forces were fighting inside Raqqah, ISIS's self-proclaimed capital, as the quarter ended. ISIS reportedly relocated some of its leadership and operatives to Dayr az Zawr province. The U.S. military shot down a Syrian regime fighter jet in June in an act U.S. military leaders said was carried out to protect Coalition-backed forces.

AT TANF

Coalition forces have fought ISIS and Syrian regime forces and shot down pro-Syrian regime drones near the site of a Coalition training garrison near the Jordanian border.

IDLIB PROVINCE

The al Qaeda affiliate that is part of Hayat Tahrir al Sham is concentrated in this province. U.S. forces have targeted them in the past in actions that are not part of OIR.



NOTE: The United States and Coalition are not involved in the civil war. Combat between Syrian regime forces and its allies against opposition fighters and ISIS is widespread throughout Syria.

Sources: Lead IG analysis.

An explosion rocks Mosul, Iraq, during the offensive to liberate the city. (U.S. Army photo)



In May, in a move opposed by Turkey, the Administration announced it would begin to directly arm the Syrian Kurdish faction of the SDF known as the Syrian People's Protection Unit (YPG). Previously, the U.S. military stated that it supplied weapons only to the Syrian Arab Coalition faction of the SDF to avoid conflict with Turkey, which considers the YPG a terrorist organization.¹⁹

DoD officials described the U.S. military's engagement with the YPG as limited to the goal of defeating ISIS in Syria. DoD officials stated that the United States has regular discussions with Turkey on how to work with one another in the defeat-ISIS campaign, including how the post-liberation strategy will develop.²⁰ However, Turkey stated that it strongly opposed the U.S. decision to arm the YPG.²¹ (For more details, see sidebar on the YPG on page 26.)

Civilian Casualties Increase

Close-quarter combat in Mosul and Raqqah resulted in mounting civilian casualties this quarter, as Coalition-backed forces supported by Coalition airstrikes and artillery fought ISIS militants. The widely varying numbers of total civilian casualties cannot be verified, but there has been a significant loss of life. For instance, the UN reported in June that ISIS snipers had shot and killed 163 Iraqi men, women, and children in one day as they sought to flee fighting in west Mosul.²² Separately but also in June, a UN panel found that Coalition airstrikes around Raqqah had killed hundreds of Syrian civilians and displaced 160,000.²³

In May, the DoD released the results of an investigation into one of the most high-profile instances of civilian casualties in the fight against ISIS. The investigation found that more than 100 Iraqi civilians were killed in March when a U.S. airstrike against ISIS targets in Mosul ignited explosives the DoD said ISIS had hidden in a building filled with civilians. U.S. Central Command said in a press release that the U.S. aircraft had dropped the bomb after Iraqi commanders requested U.S. air support to kill two ISIS snipers who were firing at Iraqi forces.²⁴ The investigation concluded that the airstrike conformed to the applicable

Close-quarter combat in Mosul and Raqqah resulted in mounting civilian casualties this quarter, as Coalition-backed forces, supported by Coalition airstrikes and artillery, fought ISIS militants.

Coalition rules of engagement and the law of armed conflict. It also concluded that the presence of civilians was neither known nor predicted and that neither the presence of explosives nor the compounded effect of the explosives with the aircraft's munitions on the building could have been predicted.²⁵

ISIS Continues Operating in Iraq

ISIS remained in control of several Iraqi towns, including Tal Afar, Hawija and al Qaim. ISIS also continued to deploy suicide bombers to Baghdad and other Iraqi towns.²⁶ The DoD said ISIS intimidation of the population and sporadic suicide attacks in east Mosul were early indicators of ISIS's covert presence and operational reach into liberated areas. For example, although ISIS lost areas west of Mosul, it continued to carry out attacks near the Syrian border, demonstrating its ability to conduct attacks in government-controlled territory with little to no warning.²⁷

ISIS carried out numerous direct fire and suicide attacks against Iraqi Security Forces, and it continued to plant roadside bombs and car bombs in Shia neighborhoods in Baghdad. Additionally, ISIS conducted suicide attacks and planted car bombs in Anbar province. DoD officials stated that these attacks did not result in territorial gains or increased capabilities in Iraq, but warned that the attacks likely would continue as ISIS seeks to undermine the Iraqi government's stabilization efforts.²⁸

Coalition officials reported that it has disrupted ISIS's use of commercial, off-the-shelf drones, which the organization had been using for surveillance against Iraqi Security Forces and in some instances has rigged with improvised grenade-sized munitions that were dropped on Iraqi soldiers and civilians. DoD officials said the Iraqi forces had been equipped with unspecified "electronic warfare capabilities" to counter the ISIS drones and that Iraqi forces were using their own drones to locate ISIS snipers and car bombs.²⁹

Coalition Efforts to Defeat ISIS in Syria

In early June, the U.S.-backed Syrian Democratic Forces (SDF) began an assault on Raqqah, the focal point of the fight against ISIS in Syria. The SDF was supported by "intensified" Coalition airstrikes.³⁰ The Raqqah offensive came after the SDF in May liberated the town of Tabqa 40 miles west of Raqqah.³¹

Intense fighting in Raqqah continued at the end of the quarter, and DoD officials estimated there were still 2,500 ISIS fighters in the city, including hundreds of foreign fighters who had fortified the city with bombs in an attempt to inflict heavy casualties on the SDF.³² DoD officials stated that the liberation of Raqqah could take several months.³³

Under attack in Raqqah, ISIS reportedly relocated some of its leadership, military equipment, media operatives, bulk cash reserves, and external attack capabilities to Dayr az Zawr province, which is southeast of Raqqah along the Iraqi border. DoD officials said ISIS had established defenses along the Euphrates River in Dayr az Zawr province by building barricades, digging trenches, and planting mines and bombs in the key towns of Mayadin and Abu Kamal.³⁴

Elsewhere along Syria's southern border with Jordan, Coalition and Syrian opposition groups repelled an ISIS attack targeting the At Tanf garrison on April 10. ISIS initiated the attack with a car bomb and as many as 30 suicide bombers. Coalition and partner forces destroyed the force with direct fire and airstrikes.³⁵

U.S. Forces Engage Syrian Regime and Pro-regime Forces

U.S. forces for the first time directly engaged Syrian regime and pro-government forces this quarter, including in separate incidents near Tabqa in the north and At Tanf in the south. On June 18, a U.S. airplane shot down a Syrian regime fighter jet near Tabqa that U.S. Central Command said was targeted "in collective self-defense" of U.S.-backed Syrian Democratic Forces.³⁶ In June, U.S. forces shot down a pro-regime drone flying near At Tanf, on the Iraqi border.³⁷ U.S. and British special forces reportedly train Syrian rebels there to fight ISIS. U.S. airstrikes also targeted pro-Syrian regime ground forces operating in the area.³⁸

Those incidents came on the heels of a U.S. strike against a Syrian regime airbase on April 7 that was targeted after the Syrian regime dropped the nerve agent sarin on civilians in a village near Idlib, killing more than 100 and injuring up to 300. The U.S. missile strike on the Shayrat airbase, carried out as a warning to the Syrian regime not to use chemical weapons, was the first U.S. intervention in the Syrian civil war.³⁹ U.S. officials have repeatedly stated that U.S. forces are operating in Syria to fight ISIS and are not engaged in the Syrian civil war.⁴⁰ (For more details on the Syrian civil war, see pages 28-29.)

U.S. forces for the first time directly engaged Syrian regime and pro-government forces this quarter, including in separate incidents near Tabqa in the north and At Tanf in the south.

ISIS Demonstrates a Continued Ability to Strike Abroad

ISIS continued this quarter to demonstrate its ability to carry out and inspire terrorist attacks outside of Iraq and Syria. Bombings and attacks attributed to ISIS occurred in London and Manchester, U.K.; Paris, France; Melbourne, Australia; and Tehran, Iran.⁴¹ In May, 22 people, mostly teenagers, were killed when an ISIS operative blew himself up at a large music concert at the Manchester Arena in Manchester. Two weeks later, men speeding in a white van killed seven pedestrians on London Bridge.⁴²

In April, an attacker killed a Paris police officer near the Champs Elysees; ISIS took responsibility for the attack. ISIS also took responsibility for the killing of a man in an apartment foyer in Melbourne.⁴³ In Tehran, at least 12 people were killed when armed assailants attacked Iran's parliament and the tomb of its Islamic revolutionary founder on June 7; ISIS also claimed responsibility for that attack.⁴⁴

The U.S.-led Coalition Targets ISIS finances

The DoD reported this quarter that Coalition airstrikes under Operation Tidal Wave II have significantly reduced ISIS's ability to finance its operations through the production and sale of oil and its related supply chain. During the quarter, Coalition forces reported that they had targeted ISIS-controlled oil infrastructure, focusing primarily in the oil-rich

DoD officials reported that Hayat Tahrir al Sham (HTS), formed by the merger of hardline opposition groups including the al Qaeda affiliates once known as the Nusra Front and later as Jabhat Fatah al Sham, remains part of the overall al Qaeda threat in the region and the potential exists for the emergence of a stronger al Qaeda presence.

areas around Dayr az Zawr and Abu Kamal in eastern Syria. The Coalition conducted approximately 500 strikes, which, in addition to targeting ISIS fighting positions, destroyed approximately 1,200 pieces of oil infrastructure, including gas oil separation plants, oil well heads, pump jacks, tanker trucks, and related production, construction, and repair equipment.⁴⁵

Coalition airstrikes also killed financial facilitators, Fawaz al-Rawi and Samir Idris, and destroyed several ISIS cash storage facilities in Iraq and Syria. Fawaz al-Rawi and Samir Idris were accused of moving millions of dollars for the ISIS network. However, DoD officials noted that ISIS continues to adapt its methods of raising and transferring funds, including through the sale of Syrian natural gas to the Syrian regime. Moreover, ISIS still generates millions of dollars in revenue from illegal taxation and extortion of citizens in the territory it does control.⁴⁶ (For more information on activity to stop ISIS financing, see Appendix D on pages 97-98.)

Al Qaeda in Syria

DoD officials reported that Hayat Tahrir al Sham (HTS), formed by the merger of hardline opposition groups with the al Qaeda affiliate, once known as the Nusra Front and later as Jabhat Fatah al Sham, remains part of the overall al Qaeda threat in the region and the potential exists for the emergence of a stronger al Qaeda presence.⁴⁷

HTS is composed of several thousand fighters spread across western Syria, with a likely majority coming from the former Nusra Front. DoD officials report that HTS maintains a complicated relationship with other opposition groups, at times overtly and violently hostile, and other times cooperative when it is deemed beneficial. HTS's capabilities include armor (both tanks and armored personnel carriers), various indirect fire systems (both conventional and improvised), improvised bombs, unmanned aerial systems for battlefield surveillance and propaganda, heavy machine guns, anti-aircraft artillery, small arms and small unit tactics, rocket propelled grenades, and anti-tank guided missiles.⁴⁸

U.S. forces have targeted the Nusra Front with airstrikes in the past. Although the group is currently active in "de-escalation zones" set up by Russia, Iran, and Turkey in which the U.S. military does not operate, the DoD stated that it reserves the right to carry out counter-terror strikes against al Qaeda and its affiliates, and ISIS in those areas.⁴⁹

The Coalition's Train, Advise, Assist, and Equip Mission

The U.S.-led Global Coalition to Defeat ISIS includes 69 countries, 23 of which have contributed 9,000 troops to train, advise, assist, and equip local fighting forces in Iraq and Syria. The number of U.S. troops in Iraq and Syria remains classified due to concerns for operational security and force protection. However, the DoD requested appropriations for an annual average troop strength of 5,765 for OIR in FY 2017.⁵⁰ This quarter, one U.S. soldier was killed in action on April 22 when an improvised bomb exploded during a patrol near Mosul.⁵¹

The Global Coalition employs a train, advise, assist and equip mission, which uses a “by, with, and through” strategy that relies heavily on the Iraqi Security Forces and Syrian Democratic Forces in the fight against ISIS in Iraq and Syria. The strategy is supported through training, Coalition air power, and U.S special operations forces.⁵²

In Iraq, the United States and its Coalition partners focused primarily on supporting the Iraqi Security Forces to liberate western Mosul. That support included continued training and equipping of Iraqi units; the provision of air and other support; advising, assisting, accompanying units; and enabling of select Iraqi units. The Coalition also continued to support Iraqi efforts in Anbar province.⁵³

A DoD official stated on June 29 that since OIR began in August 2014, the DoD has trained more than 20,000 Kurdish Peshmerga fighters who operate under Iraq’s Kurdistan Regional Government and more than 106,000 members of Iraqi Security Forces, including special forces, police, tribal mobilization forces, and other forces that operate under the central government.⁵⁴

DoD officials reported that as ISIS activity in Iraq becomes more of an insurgency, Coalition support will also shift.⁵⁵ DoD officials also stated that the liberation of Iraqi territory is insufficient to defeat ISIS. Iraq must also be able to hold this territory against attempts by ISIS or other emerging terrorist groups to challenge Iraqi authority openly or clandestinely. DoD officials said this will require empowering local citizens to secure their own areas. As part of this approach, the DoD continues to work by, with, and through the Iraqi government to train and equip approved Sunni and other troops as part of the Iraqi government’s tribal mobilization program.⁵⁶

KEY DEVELOPMENTS

■ ISIS DEFEATED IN MOSUL

Iraqi Security Forces freed Iraq’s second largest city from ISIS control. Prior to Mosul’s liberation, ISIS blew up the Grand al Nuri Mosque from which ISIS leader Abu Bakr al Baghdadi announced the ISIS caliphate in 2014, rather than let Iraqi forces take it. On July 10, Iraqi Prime Minister Haider al-Abadi declared victory in Mosul.

■ COALITION-BACKED FORCES PENETRATED RAQQAH

In June, the Syrian Democratic Forces fought their way inside the city of Raqqah, which ISIS had proclaimed as the capital of its caliphate. The DoD estimated there were 2,500 ISIS fighters there, including hundreds of foreign fighters. However, ISIS began moving some of its leadership and capabilities to Dayr az Zawr province before Raqqah was encircled by the SDF.

■ U.S. MILITARY ENGAGES IN COMBAT WITH SYRIAN REGIME FORCES

The Coalition shot down a Syrian regime fighter jet near Tabqa, and fired on pro-regime forces and shot down at least one pro-regime drone near At Tanf. In each case, DoD officials stated that the action was taken to protect Coalition and partner forces and after warnings were issued. In addition, the U.S. military launched Tomahawk missiles at a Syrian airbase in April in retaliation for a chemical attack on a Syrian village. The Administration of President Trump warned the Syrian regime to refrain from launching chemical attacks. For more details, see the section on the Syria Civil War on page 28.

Outlook for Defeating ISIS

U.S. officials warned that the liberation of Mosul and Raqqa will not mark the defeat of ISIS. In May, the Director of National Intelligence submitted the “Worldwide Threat Assessment of the U.S. Intelligence Community” to Congress which included the following observations:

- ISIS will likely have enough resources and fighters to sustain insurgency operations and plan terrorists attacks in the region and internationally.
- The Syrian regime, backed by Russia and Iran, will maintain its momentum on the battlefield and the regime and the opposition are not likely to agree on a political settlement in 2017.
- U.S.-based homegrown violent extremists will remain the most frequent and unpredictable Sunni violent extremist threat to the U.S. homeland. (For more details on prosecutions of homegrown extremists, see Appendix C on page 96.)

The intelligence assessment warned that ISIS and other terrorist groups were intent on attacking U.S. citizens and posed a threat in cyberspace: “Terrorists—to include the Islamic State of Iraq and [Syria] (ISIS)—will also continue to use the Internet to organize, recruit, spread propaganda, raise funds, collect intelligence, inspire action by followers, and coordinate operations. ...ISIS will continue to seek opportunities to target and release sensitive information about U.S. citizens, similar to their operations in 2015 disclosing information about U.S. military personnel, in an effort to inspire attacks.”⁵⁷

KEY CHALLENGES

■ ISIS REMAINS A THREAT AND AL QAEDA IS OPERATING IN SYRIA

ISIS remained in control of several Iraqi towns, including Tal Afar, Hawija, and al-Qaim, and deployed suicide bombers to Baghdad and other Iraqi towns, which the DoD said were early indicators of ISIS’s covert presence and operational reach into freed areas. In addition, bombings attributed to or inspired by ISIS occurred in London and Manchester, U.K.; Paris, France; Melbourne, Australia; and Tehran, Iran during the quarter. DoD officials stated that Hayat Tahrir al Sham (HTS), the latest name for the al Qaeda affiliate once known as the Nusra Front and later Jabhat Fatah al Sham, remains part of the overall al Qaeda threat in the region and that there is potential for the emergence of a stronger al Qaeda presence.⁵⁸

■ IRANIAN INFLUENCE IN IRAQ AND SYRIA COMPLICATES COALITION MISSION

Iran took significant steps this quarter to increase its influence in Iraq and Syria, mainly through its support for Shia militias operating in both countries. In June, Ayatollah Ali Khamenei, Iran’s Supreme Leader, warned the Iraqi government not to weaken Iranian-backed Shia Popular Mobilization Forces operating in Iraq.⁵⁹ The warning came after U.S. forces fired directly on Iranian-backed militias and shot down a pro-regime drone in Syria.⁶⁰

■ LINGUIST SHORTAGE IMPEDES U.S. MILITARY’S OPERATIONAL RESPONSE TIME

CJTF-OIR reported that a shortage of available linguists in critical dialects has resulted in delays in processing information critical to timely preparation for battlefield operations. As of May 27, 2017, the DoD employed approximately 525 Arabic and other language translators—a combination of U.S. and local nationals—in support of OIR, representing just over half of the 930 translators the CJTF-OIR command says it requires to adequately execute the mission. CJTF-OIR attributed this deficit in linguists to several factors, including the lengthy of time needed to process security clearances and civilian redeployments, the desire for longer-term contracts, a lack of incentive pay, low salaries, and stringent physical fitness requirements.⁶¹

U.S. DECISION TO ARM THE YPG WIDENS RIFT WITH TURKEY

LEAD IG FOCUS

The U.S. decision to directly arm the Syrian Kurdish People's Protection Units (YPG) fighting to liberate Raqqah increased tensions with Turkey this quarter. Turkey considers the YPG an extension of the Kurdistan Workers' Party (PKK), a Turkish organization that has been fighting for three decades for independence in eastern Turkey. The United States has designated the PKK as a foreign terrorist organization, but has not designated the YPG as such.⁶²

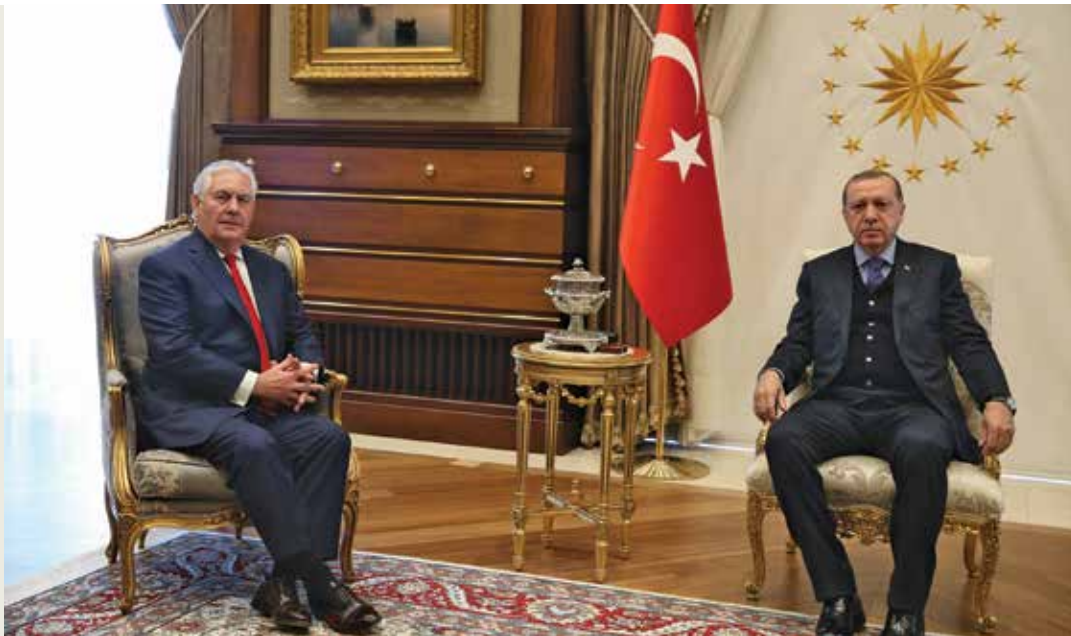
According to the DoS, since the May 9 decision to arm the YPG, the United States has attempted to allay Turkish concerns which included a meeting between President Trump and Turkish President Recep Tayyip Erdoğan in Washington on May 16.⁶³

The YPG is the Kurdish faction leading the U.S.-backed Syrian Democratic Forces (SDF), which also includes the Syrian Arab Coalition (SAC).⁶⁴ Prior to the May announcement, the U.S. Government's stated position was that it gave military equipment only to the SAC, not the YPG.⁶⁵ U.S. military leaders consider the SDF, which successfully liberated from ISIS the key Syria towns of Manbij and Tabqa, as the most reliable force to liberate Raqqah.⁶⁶ In May, General Dunford stated that "the only option [to defeat ISIS in Raqqah] that was viable was with the SDF."⁶⁷

According to DoS officials, the Turkish government was assured that U.S. support of Turkey's struggle against the PKK would continue. Moreover, assistance to the YPG would be "limited, mission-specific, and metered out incrementally with U.S. oversight." Assuaging the concerns that have arisen due to the choice to arm the YPG will remain a challenge for the DoS.⁶⁸

Director of National Intelligence Daniel R. Coats testified before Congress in May that Turkey's relations with the United States are strained because, in Turkey's view, the United States has empowered Turkey's primary security threat. He said the YPG controls much of northern Syria and has worked closely with Coalition forces to seize terrain from ISIS, adding that "the YPG's goal to unite its 'cantons' across northern Syria is opposed by most Syrian Arabs and by Turkey, which views these Kurdish aspirations as a threat to its security."⁶⁹

The U.S. Government maintains that there is a distinction between the YPG and PKK. Secretary of Defense Mattis stated on May 11 that "we agree 100 percent with Turkey's concern about PKK, a named terrorist group. It is conducting an active insurgency in Turkey. It has orchestrated the killing of innocent Turkish civilians and Turkish soldiers. . . . We do not ever give weapons to the PKK. We never have and never will."⁷⁰ General Dunford said the U.S. military had reassured Turkey that the military equipment the U.S. Government was providing to the YPG would be used only in operations to liberate Raqqah, and would not "find its way someplace else."⁷¹



U.S. Secretary of State Rex Tillerson meets with Turkish President Recep Tayyip Erdogan at the Presidential Complex in Ankara, Turkey. (DoS photo)

Some observers maintain that there are substantial links between the YPG and the PKK. The International Crisis Group, for example, stated that “the SDF is nominally a mixed Syrian force, but in reality both non-PKK-trained and non-Kurdish commanders have no authority, while the YPG is in overall command and controls military supply. Yet, semantic slight-of-hand has not rescued the U.S. from the obvious fact, acknowledged by leaders of both PKK and [YPG], that the latter is the former’s Syrian affiliate, fully integrated within its chain of command.”⁷² Robert Ford, former U.S. ambassador to Syria, stated in May that by “relying on the YPG in the fight against ISIS, the United States is helping one terror group fight against another.” Ambassador Ford said that there is “no basis in observable fact” for the U.S. position that the YPG and PKK are separate entities given the links between the Kurdish groups.⁷³

Turkey alleges that YPG resources have been used in military operations in Turkey. In April, Turkey bombed YPG and PKK positions in northeast Syria and in Sinjar, Iraq, to disrupt what it said was a flow of weapons. Turkish officials have emphasized in discussions with the United States the view that armed conflict between Syrian Kurds and Turkey is likely.⁷⁴ The U.S. military has attempted to deter Turkish attacks on the YPG in Syria by patrolling alongside it, including in areas far from fighting against ISIS.⁷⁵

Turkey provides significant assistance to millions of Syrian refugees in its territory.⁷⁶ However, it also has closed humanitarian organizations based in Turkey that work ferrying aid to Syria, and detained and deported foreign staff. According to news reports, Turkey’s concern appears to be over aid that could help Syrian Kurds, particularly in areas controlled by the YPG.⁷⁷ U.S. Representative to the UN Ambassador Nikki Haley discussed humanitarian access to Syria during her May visit to Ankara.⁷⁸ According to news reports, the effects of restrictions on assistance are limiting the delivery of electricity, water, fuel, and bread in places such as Tabqa liberated by the SDF.⁷⁹

The Syria Civil War and U.S.-Syrian Tension

As Syria's civil war continued into its seventh year, three major developments occurred:

- The U.S. military for the first time attacked the Syrian regime and pro-regime forces in separate incidents in the air and on land; until this quarter, the U.S. military has operated in Syria to fight ISIS and has refrained from military confrontation directly with Syria or its allies.
- Russia, Iran, and Turkey signed a memorandum on May 4 to identify four “de-escalation zones” in areas of Syria still held by rebels opposed to the Syrian regime. The parties met again in June, but failed to determine the boundaries of the zones or which power would enforce the cease-fire in each zone.⁸⁰
- The United States, Russia, and Jordan reached a cease-fire and “de-escalation agreement” for the southern provinces of Dara’a, Suweida and Quneitra, along the Jordanian and Israeli borders. The agreement went into effect on July 9.⁸¹

The fighting has splintered the country into zones of influence controlled by the Syrian government and pro-government forces, backed by Russia and Iran; an array of Syrian rebel forces; Kurdish forces; and ISIS. According to the Institute for the Study of War, as of July 4, 2017, the Syrian regime and pro-regime forces controlled most of the west of the country and the major cities of Hama, Homs, Palmyra, Aleppo and the capital, Damascus. Syrian opposition forces were concentrated in Idlib province and along the Jordanian border. Syrian Kurds controlled large areas in the north along the Turkish border, except for an area west of Jarabulus controlled by Turkey-backed Syrian opposition forces. ISIS largely controlled Dayr az Zawr province and territory westward toward Homs.⁸²

Direct Engagement with Syrian Regime and Pro-regime Forces

The various fighting forces positioned themselves to seize territory in Dayr az Zawr province and elsewhere in anticipation of ISIS's eventual defeat, according to academic analysts.⁸³ As part of this positioning, the U.S.-led Coalition maintains a 55-kilometer “de-confliction zone” near At Tanf, located in Syria's desert close to the Iraqi border and south of Dayr az Zawr.⁸⁴ At least twice this quarter, the United States fired on Syrian or Syrian-allied forces that had breached the boundaries of the zone acting at least once under direction from Iran, according to Defense Secretary Mattis.⁸⁵ The U.S. military also shot down at least one pro-regime drone near At Tanf.⁸⁶

The deconfliction zone contains a key road linking Iraq and the Syrian interior. Former U.S. Ambassador to Syria Robert Ford stated that the zone allows vetted Syrian opposition troops “to move toward...ISIS-controlled cities...crush ISIS and bolster its allies’ standing...as a means of containing Iranian influence” and to block Syrian regime and pro-regime forces from moving toward ISIS-controlled Dayr az Zawr province.⁸⁷ However, on June 10, Syrian regime and pro-regime forces bypassed At Tanf and reached the border with Iraq, effectively blocking the advance of U.S.-backed Syrian opposition forces toward ISIS-held areas in Dayr az Zawr.⁸⁸

The U.S. military also shot down at least one pro-regime drone near At Tanf.

The UN’s Independent International Commission on Syria reported in June a “discernible reduction in levels of violence” in areas in Idlib and western Aleppo, but not in Homs, in areas near Damascus, or in Dara’a.

In a separate incident, the United States shot down a Syrian fighter jet flying south of Tabqa on June 18; the plane reportedly had just dropped bombs near U.S.-backed forces fighting ISIS.⁸⁹ Russia initially reacted with threats against Coalition forces, but after efforts to avoid further confrontation, clear lines were reportedly established between the areas in southeast Syria where the Coalition and pro-regime forces would operate.⁹⁰

On April 7, the U.S. military launched 59 Tomahawk cruise missiles at a Syrian airbase following a Syrian regime chemical attack on civilians on April 4. On June 26, the United States alleged that the Syrian regime was again preparing to use chemical weapons, and warned it against doing so. Russian Foreign Minister Sergei Lavrov said he hoped the United States was not using intelligence assessments as a pretext for striking the Syrian regime, and stated that Russia would “react with dignity, in proportion” to any U.S. action against Syrian regime forces.⁹¹

Syrian “De-escalation Zones”

On May 4, talks in Astana, Kazakhstan, resulted in an agreement between Russia, Iran, and Turkey to establish four “de-escalation zones” in areas of Syria held mainly by Syrian opposition forces. The agreement was not signed by the Syrian regime or Syrian opposition groups.⁹² The United States attended the talks as an observer.⁹³

The agreement called on all parties to pause fighting in the zones and allow in humanitarian aid. The zones would be set up in all or parts of Idlib, Latakia, Aleppo, and Hama provinces; parts of Homs province; East Ghouta near Damascus; and a stretch along the Jordanian and Israeli borders.⁹⁴ On July 7, the United States, Russia, and Jordan agreed to foster a cease-fire in the zone along the borders with Jordan and Israel; these include the provinces of Dara’a, Sweida, and Quneitra.⁹⁵ U.S. Secretary of State Tillerson announced the agreement following the first meeting between President Trump and Russian President Vladimir Putin.⁹⁶

Neither the May 4 nor the July 7 agreement specified which nations would enforce the cease-fire provisions or the precise boundaries of the de-escalation zones.⁹⁷ The UN’s Independent International Commission on Syria reported in June a “discernible reduction in levels of violence” in areas in Idlib and western Aleppo, but not in Homs, in areas near Damascus, or in Dara’a.⁹⁸ However, UN Special Envoy for Syria Staffan de Mistura said the Astana talks on de-escalation zones were “important...[and] can be expanded [into] a total ceasefire.”⁹⁹

The talks in Astana continued in early July.¹⁰⁰ Separately from those talks, the seventh round of UN-sponsored peace talks for Syria were scheduled to begin in Geneva on July 10.¹⁰¹

GOVERNANCE

According to the DoS, Iraq's central government continued to coordinate with provincial governors to provide for the delivery of basic services and pursue stabilization efforts, particularly in the areas liberated from ISIS control this quarter. The central government also continued to work with provincial officials to recruit and train local hold forces to assist the Iraqi Security Forces (ISF) in maintaining security, which would allow regular ISF units to return to the fight against ISIS. Provincial officials in Ninewa province, where Mosul is located, continued to work with the international community, non-governmental organizations, and the central government to establish and maintain camps for displaced persons.¹⁰²

The DoS reported that it maintained its high-level diplomatic engagement to promote continued collaboration between the Iraqi government and the Kurdistan Regional Government (KRG), and that cooperation continued despite the KRG's decision to schedule a referendum on Kurdish independence. The DoS reported that the government of Iraq and the

KEY DEVELOPMENTS

■ IRAQI GOVERNMENT COMMITS TO FIGHTING CORRUPTION

To address Iraq's persistent corruption challenges, Prime Minister Abadi hosted a high-level event in early April to focus nationwide attention on recommendations of the National Consultations on Combating Corruption in Iraq to reform how goods and services are procured and to stop massive evasion of customs taxes and fees, which results in a loss of government revenues. The event brought together the heads and representatives of all investigative and audit agencies, including the Commission of Integrity and the Supreme Office of Audit.¹⁰³ Prime Minister Abadi opened the event committing the government to "a fight-to-finish with corruption." Participants in the Consultations on Combating Corruption, including the private sector, academia, and non-governmental organizations, focused on major sectors that are vulnerable to corrupt practices, such as public spending and fiscal management, and the elimination of loopholes in supply chain management and procurement of goods and services. Final recommendations for reform initiatives are expected in the coming months.¹⁰⁴

Since May 2006, however, the central government has rolled out numerous plans to fight the corruption that has been widespread for years. Probably the most worrisome sign of corruption has been at the highest levels of the central government.¹⁰⁵ Past efforts in Iraq to combat corruption have often failed to produce results. Former Iraqi Ambassador to the United States Lukman Faily said that "[w]e have heard more than enough from senior Iraqi officials who claim next year is the year to...fight against corruption...We simply need these officials to focus on limited and important issues (such as corruption cases for large contracts at various ministries) rather than too many promises with too few tangible results."¹⁰⁶

■ IRAQ LAUNCHES PLANNING FOR SUSTAINABLE DEVELOPMENT

In April in Erbil, Iraq's Ministry of Planning launched the first round of discussions on the National Development Plan of Iraq 2018-2022. The conference, attended by representatives from the Council of Ministers, Iraqi and KRG ministries, Iraq's provinces, trade unions, academia, members of the diplomatic corps, and international organizations, stressed the need for sustainable development and economic empowerment. Participants during the three-day conference discussed a draft framework for the National Development Plan, challenges, planning and results-based management, and sectoral statistics, in addition to migration reforms, displacement, reconstruction of liberated areas, gender equality, and strategies for addressing poverty. To advance the National Development Plan, UNDP's Local Area Development Programme supports 12 provinces to plan and implement local development strategies, develop advocates for the empowerment of women, and support programs to enable Iraqi youth to contribute to their communities.¹⁰⁷

KRG maintained compliance with their August 2016 agreement to split the proceeds of oil exports from fields near Kirkuk controlled by the national government.¹⁰⁸ (For information on upcoming Iraqi elections on the next page.)

The continued military cooperation between Iraq's central government and the KRG supported the fight to liberate Mosul, according to the DoS.¹⁰⁹ However, in one sign of renewed tension between Baghdad and the KRG, the Iraqi government obtained a warrant from a court in Halifax, Canada, to seize a Turkish oil tanker, which was transporting 650,000 barrels of Iraqi Kurdish crude oil in Canadian waters, allegedly without authorization from the central government. According to press reports, in late June the Halifax court recorded a "warrant for the arrest of the cargo of (approximately) 721,915 barrels of crude oil aboard the M/T (motor tanker) Neverland." The central government said it would challenge the legal validity of Iraqi Kurdish crude oil exports to the United States and had obtained the warrant to seize the tanker. At last report, the M/T Neverland had sailed back into the Atlantic with the crude oil still on board.¹¹⁰

KEY CHALLENGES

■ IRAQI GOVERNMENT AND FACTIONS VIE FOR CONTROL OF POPULAR MOBILIZATION FORCES

Prime Minister Abadi continued to attempt to incorporate fully the Popular Mobilization Forces (PMFs) under the central government's control. According to the DoS, the PMFs have largely complied with the Prime Minister's order for the Mosul campaign that they provide support only in areas peripheral to the city.¹¹¹ However, according to Iraq experts at the Carnegie Endowment for International Peace, as the battle for Mosul proceeds, and in anticipation of the national elections now scheduled for 2018, the "various leadership factions in Baghdad have different plans about what to do next with the PMF paramilitaries. These divergent plans reveal a fierce struggle for full authority over the security of Iraq" including the role to be played by Iran.¹¹² The major factions vying for control of the PMF are headed by former Prime Minister Nouri al Maliki, cleric Muqtada al-Sadr, and Ayatollah Ali al-Sistani, reflecting an internal Shia political struggle and one with the prime minister.¹¹³ Abadi has "increasingly begun controlling the security strategy against [ISIS]," but does not yet control the PMF budget, according to two analysts at the Carnegie Middle East Center.¹¹⁴

■ ECONOMIC REFORM IN IRAQ IS HAMPERED BY CONFLICT WITH ISIS AND LOW OIL PRODUCTION

The economy of Iraq has been severely challenged by conflict with ISIS, as well as a decline in oil production. In April, the International Monetary Fund (IMF) released its annual forecast of global economic conditions, the World Economic Outlook. This report forecasted that Iraq's gross domestic product (GDP) would contract by 3.1 percent in 2017 as the fighting in Iraq has imposed a significant cost on the Iraqi economy. According to the DoS, during the reporting period, the Iraqi government continued cooperation with the IMF and the World Bank to enact fiscal reforms as part of financial assistance packages. The Prime Minister's Office has created the Economic Reform Unit, headed by the Prime Minister's Deputy Chief of Staff. The Economic Reform Unit will work with international aid agencies and the relevant Iraqi government ministries to implement targeted reforms in key sectors intended to reduce the country's reliance on oil sales. The DoS and USAID continued to work with the central government to provide technical assistance to government financial institutions and to assist the central government in complying with the IMF and World Bank agreements.¹¹⁵

UPCOMING IRAQI ELECTIONS

LEAD IG FOCUS

In the fall of 2017 and spring of 2018, Iraqis are scheduled to vote in four elections and one referendum. First, Iraq is tentatively set to hold long-delayed provincial elections on September 16, 2017, but these may be delayed to coincide with national parliamentary elections.¹¹⁶ Next, the Kurdistan Regional Government plans to hold a non-binding referendum on Kurdish independence on September 25.¹¹⁷ These elections are to be followed by Kurdish parliamentary and presidential elections on November 6. Finally, Iraq's national parliamentary elections are scheduled for the spring of 2018.¹¹⁸

According to Iraq experts at the U.S. Institute for Peace, to establish a durable peace, Iraq's government will need to skillfully address the ethno-sectarian tensions which each of these elections is likely to highlight and intensify.¹¹⁹ Without well-executed governance, stabilization, and reconciliation efforts, along with effective political dialogue among the various factions of Shias and Sunnis in particular, as well as the Kurds and other minority groups, Iraq remains in danger of experiencing the intense divisions and disenfranchisement that allowed the rise of ISIS.¹²⁰

Provincial Elections

Iraq's provincial elections were originally scheduled for April 2017. Last January, the Iraqi government decided to delay the elections until September due to continued disputes over the country's elections law, the ongoing military campaign against ISIS, and the large number of people displaced by the fighting. In April, the Independent High Electoral Commission (IHEC) informed Iraq's parliament that it could conduct elections in only 83 of Iraq's 137 districts due to security reasons.¹²¹ The commission also estimated that more than 1.5 million of those displaced would not be able to participate in elections in September due to their dislocation.¹²² While the IHEC has since stated that the new September date is firm, Iraqi media reports that the provincial elections will be likely be postponed to coincide with the national parliamentary elections in 2018.¹²³

A key dispute, yet to be resolved, centers on a provision in the election law that allowed small parties to win a substantial number of seats in 2013. Larger parties balked at keeping the provision in place, while supporters of Shia cleric Muqtada al-Sadr want to keep the law that supports smaller parties. Prime Minister Abadi reportedly favors a new formula that would help large blocs.¹²⁴

Kurdish Referendum on Independence

On June 7, 2017, following an agreement reached by most major Kurdish political parties, the president of the Kurdistan Regional Government (KRG) announced that a non-binding referendum on Kurdish independence would be held on September 25 in the three Iraqi provinces administered by the KRG and in adjacent territory, including Kirkuk, Sinjar, Makhmour, and Khanaqin, whose governance is in dispute but which are

currently under de facto KRG control. The referendum will ask only one question: “Do you want an independent Kurdistan?”¹²⁵

Iraq’s central government rejected as unconstitutional any unilateral Kurdish referendum on independence, and on June 9 issued a statement saying that “no party can, on its own, decide the fate of Iraq, in isolation from the other parties.”¹²⁶

The UN Assistance Mission for Iraq announced that it will not be “engaged in any way or form” in the referendum.¹²⁷ According to Special Presidential Envoy Brett McGurk, “[W]e do not think the referendum should happen in September.”¹²⁸ The DoS said that while it supports a “unified, stable, democratic, and a federal Iraq,” and appreciates the “legitimate aspirations of the Iraqi Kurdish people,” it is concerned that holding a non-binding referendum would “distract from more urgent priorities” such as the defeat of ISIS, the stabilization of Iraq, and the return of displaced people.¹²⁹

Kurdistan Presidential and Parliamentary Elections

On November 6, 2017, the Kurdistan Regional Government plans to hold elections for president and parliament, which has not convened for two years following the removal of the speaker. Several Kurdish factions, in particular the Gorran Party, have called for reactivating parliament prior to the November vote.¹³⁰ Kurdish parties were negotiating re-opening parliament.¹³¹ If the elections take place, it is anticipated that elections officials will set up 1,600 polling centers and hire 48,000 temporary poll workers to support them.¹³²

National Parliamentary Elections

Iraq’s national parliamentary elections are slated for spring 2018. Under Article 56 of the Iraqi Constitution, the next parliamentary elections must take place no later than May 15, 2018. Although provincial elections may be postponed (and the terms of provincial councils and governors extended), the constitution does not provide for the postponement of parliamentary elections.¹³³

As with provincial elections, Iraqi politicians have yet to agree on a new election law governing how seats will be allocated.¹³⁴ Iraq’s larger blocs want to keep the current law, which favors large parties, while Muqtada al-Sadr has sided with the smaller parties, in line with his populist appeal, advocating for a system that would allow small parties to win at least some seats.¹³⁵

Even though national parliamentary elections are some time off, the ongoing war against ISIS may interfere with holding the elections by the constitutional deadline. Other major impediments may include restricted access to previously ISIS-occupied areas, damaged or destroyed voter registration centers, and providing for the participation of up to 3 million displaced persons.¹³⁶

STABILIZATION

Iraq

In April, the Iraqi government and the UN Development Programme (UNDP) agreed to 202 stabilization projects in Mosul to repair damaged water, sewage and electrical systems; rehabilitate education and health facilities; and employ local youth to remove rubble and open transportation routes.¹³⁷ As of June 11, 300 projects were underway in Mosul, but this was termed “only a start” by Lise Grande, Deputy Special Representative of the UN Assistance Mission for Iraq. Grande estimated that stabilization costs for west Mosul could cost \$707 million, bringing total stabilization needs for Mosul to over \$1 billion.¹³⁸ Grande also reported that \$300 million has been pledged for stabilization in Mosul, in addition to \$150 million from the United States.¹³⁹

Meanwhile, due to the ongoing conflict, it was too soon to estimate the total amount of explosive contamination in Mosul. Initial clearance efforts will be narrowly focused on identified critical infrastructure. According to the DoS, total clearance of Mosul will not be possible in the near term, and commercial firms funded by the United States, the UN, and Coalition partners will use advance teams to clear priority sites in less permissive areas. Once the security situation permits, non-governmental organizations can play a greater role.¹⁴⁰

While the fighting continued in Mosul, stabilization activities proceeded in other areas liberated from ISIS occupation. Nearly a year after the liberation of Fallujah, more than 100 stabilization projects have been undertaken there. The UN reported that basic services were restored, and hundreds of thousands of residents have returned home. For example, the Al Azrakiyah Water Treatment Plant reopened in early June and provides safe drinking water to over 60 percent of Fallujah, and USAID funded the supply of medical equipment to medical centers to improve the city’s health services.¹⁴¹ The UNDP reported that as of April 2017, over 500 projects were completed or underway in 22 locations.¹⁴²

KEY DEVELOPMENTS

■ MAJOR EFFORTS TO CLEAR EXPLOSIVES UNDER WAY IN IRAQ

The DoS provided funding through non-governmental organizations to remove explosive remnants of war and IEDs in areas liberated from ISIS. These groups operated mainly in the provinces Anbar and Ninewa, and worked closely with Embassy Baghdad and the UN Mine Action Service (UNMAS) to coordinate mine clearance.¹⁴³ The primary DoS-funded contractor has operated in Ramadi, Anbar province, and Mosul, Ninewa province to clear priority sites identified by the UNDP, UNMAS, local Iraqi

government and KRG officials, Embassy Baghdad, and Consul General Erbil. In Ramadi, the contractor’s teams surveyed and cleared Ramadi’s glass and ceramics factory, sewage treatment facility, roads and checkpoints, and Anbar University. In Ninewa, the contractor’s teams have begun to clear Mosul University, which includes the UNDP’s electric infrastructure projects, and completed clearance of a cement factory in July. These infrastructure projects have been identified as crucial for the restoration effort. The DoS obligated \$28.6 million during the past quarter for this effort.¹⁴⁴

The UNDP’s funding channels for stabilization—the Funding Facility for Immediate Stabilization (established in June 2015) and the Funding Facility for Expanded Stabilization (established in March 2016) were combined into the Funding Facility for Stabilization (FFS).¹⁴⁵

Table 2.

Priority FFS-Funded Projects

Anbar	Salah Ad Din
Repair Ramadi University	Repair Tikrit Teaching Hospital
Repair Ramadi Teaching Hospital	Repair Tikrit University
Repair Ramadi Maternity Hospital	Repair roads linking Tikrit district
Reconstruct 40 schools in Ramadi	Reconstruct Tikrit sanitation system
Reconstruct 5 linking bridges in Ramadi	
Ninewa	Diyala
Repair power lines Awinat-Sinuni-Sinjar	Repair al Saadiyah Hospital
Reconstruct agricultural systems Sinjar	Repair roads linking Mandaly Baladruz, al Adhaim

Source: UNDP, “Expanded Stabilization, Funding Facility for Stabilization,” 8/10/2016.

KEY CHALLENGES

■ STABILIZATION COSTS IN MOSUL COULD EXCEED \$1 BILLION

The extent of the damage in Mosul exceeded original estimates, especially in the western half of the city. Stabilization costs were expected to exceed \$1 billion. While all parts of Mosul experienced some damage, six neighborhoods, including the historic Old City, the 17 July District, and areas around Mosul airport were almost completely destroyed and likely will take years to rebuild.¹⁴⁶

■ LACK OF ADEQUATE SECURITY DISCOURAGES CITIZENS FROM RETURNING HOME

The UN’s International Organization for Migration (IOM) calculated that, from January 2014 through June 2017, over 5.351 million people left their homes in Iraq and moved to other parts of the country. Of those, nearly 2 million have since returned to their places of origin.¹⁴⁷ IOM also recently published the results of its Obstacle to Return study of displaced or returnee Iraqis about the factors motivating or inhibiting a decision to return to their areas of origin. The study found that the primary deterrent to return

was the lack of security in the areas of origin, coupled with proximity to the frontlines of fighting. One motivator for return was feelings of trust toward the security actors in control of the area of origin, and conversely fear of those security actors was a strong factor favoring a decision to remain displaced. Over 30 percent of displaced persons interviewed reported fear of reprisal back home, while only 10 percent of interviewees who had already returned identified that as a concern. Damage to housing was not an obstacle to return, according to the study.¹⁴⁸

While the study did not show that damage to housing was a significant factor in the decision to return home, residents of Mosul and Ramadi experienced significant housing damage. According to UN HABITAT, Mosul has 4,331 destroyed sites, of which 70 percent are houses, mostly located in western Mosul.¹⁴⁹ In Ramadi, in January 2016, satellite imagery showed that 5,732 out of a total of 6,180 damaged sites (93 percent) were houses. UN HABITAT is undertaking additional damage assessments and verifying the assessments already done with satellite imagery for Ramadi.¹⁵⁰



Syria

The DoS and USAID reported providing stabilization assistance to local councils and civic society organizations in places liberated from ISIS. Assistance included cash to support small projects, capacity-building training, and mine-clearing efforts.¹⁵¹ The DoS also reported having continued civil-military planning, through “thematic working groups” and related activities, mostly concerned with preparations for Raqqah after its liberation from ISIS.¹⁵² The DoS has also begun working with the Raqqah Civic Council, which aims to oversee civil administration in Raqqah province.¹⁵³

According to several Syria experts, efforts to stabilize and govern some areas of Syria, such as Manbij, liberated by the SDF, and Jarabulus, liberated by Turkish-backed Syrian rebels, has reportedly proceeded fairly well with little or no assistance from the United States. In other areas stabilization and governance efforts have proceeded at a slower pace.¹⁵⁴

Water flows from the Tabqa Dam toward Raqqah during an assessment of water levels conducted by engineers from Special Operations Joint Task Force–OIR and Syrian Democratic Forces. (U.S. Army photo)

KEY DEVELOPMENTS

■ SERVICES BEING RESTORED, TENSION REMAINS IN SOME LIBERATED AREAS

The United States has had limited involvement in Jarabulus and other areas where Turkey has maintained an “overwhelming” presence.¹⁶² In Jarabulus, life has largely returned to normal a year after the Turkish-backed Free Syrian Army liberated the city, according to news reports.¹⁶³ Nevertheless, in Turkish-influenced

portions of northern Syria, a degree of discontent has been expressed by local Arabs disturbed by Turkey’s perceived favoritism toward ethnic Turkmen.¹⁶⁴ In Manbij, day-to-day security tasks are handled by Arab members of the local governing council, but Kurdish YPG are widely seen by residents as the ultimate authority of local governance, according to news reports.¹⁶⁵

In Tabqa, a city of about 100,000, only modest relief had arrived nearly two months after its liberation by the SDF. Special Presidential Envoy McGurk and British Major General Rupert Jones, the Coalition’s Deputy Commander-Strategy and Support, visited Tabqa with reporters in June and met with the city’s new Civic Council and other residents.¹⁵⁵ (The local Tabqa administration, installed by the SDF, had prevented many newly-arrived IDPs from entering the city, instead keeping them on the outskirts of town with insufficient access to shelter, food, and safe drinking water, according to the DoS Bureau of Population, Refugees, and Migration.¹⁵⁶) During that visit, residents told reporters that the city lacked electricity, food, fuel, and hospitals, and a journalist reported that the UN was not active in the city.¹⁵⁷ A USAID official noted that the inability to recover and bury “hundreds, if not thousands, of bodies in the rubble” in Tabqa had led to the spread of disease.¹⁵⁸ The U.S. military was reportedly expected to send heavy equipment to Tabqa to clear rubble, and had funded a 50-ton shipment of flour for local bakeries in Tabqa.¹⁵⁹

Elsewhere in Syria, the DoS reported that the UN’s ability to deliver humanitarian assistance has been extremely limited.¹⁶⁰ UN reports and statements from UN staff described the delivery of modest amounts of food and other aid, including repairs to the Tabqa water station.¹⁶¹ UN supplies were flown down to Damascus and then trucked to Qamishli and Aleppo.¹⁶⁶ Turkey prevented aid from crossing its border because of its objections to YPG involvement in reconstruction and stabilization.¹⁶⁷ Special Presidential Envoy McGurk described Tabqa as the “most immediate” town where U.S. advisors could visit and get a sense for what life is like for Syrians in areas once controlled by ISIS.¹⁶⁸

KEY CHALLENGES

■ KURDISH INFLUENCE IN RAQQAH MAY EXACERBATE ETHNIC TENSIONS

According to Syria experts and news reports, Kurdish influence in Raqqah, a majority Arab city, may exacerbate already tense relations between Arabs and Kurds in the city. In April, the Syrian Democratic Forces, which includes the Kurdish YPG, announced the formation of a civilian council for Raqqah chaired by a Kurd and an Arab, with delegates from various ethnic groups.¹⁶⁹ However, Kurdish overt and behind-the-scenes control of Raqqah remains “one of many complications” in establishing security and a viable government in Raqqah. The United States maintains that the YPG, which it supplies with arms to fight ISIS, will withdraw from Raqqah after its liberation. But many Arabs remain suspicious that Kurds may offer Arabs some governing roles, but will ultimately seek to retain overall control of the city.¹⁷⁰

■ ISIS ATTACKS PERSIST IN SOME LIBERATED SYRIAN CITIES

ISIS has continued to conduct attacks in Syrian cities deemed liberated. According to a report from the Combating Terrorism Center at West Point, ISIS has claimed roughly one attack per week, and one person killed per day, in the each of the cities of Manbij, Palmyra, and Shahdadi between the dates of their liberation and April 30, 2017.¹⁷¹ According to the report, the YPG (which liberated Manbij and Shaddadi) were the target of 69 percent of reported ISIS attacks in Syria. The next most frequently attacked entity was the Syrian regime (which liberated Palmyra), which was targeted in 29 percent of the attacks.¹⁷² Jarabulus, liberated with Turkish assistance, suffered two reported attacks with no fatalities. Azaz, another city liberated with Turkish assistance, suffered only 5 attacks, with 26 fatalities, over more than 3 years.¹⁷³

SUPPORT TO MISSION

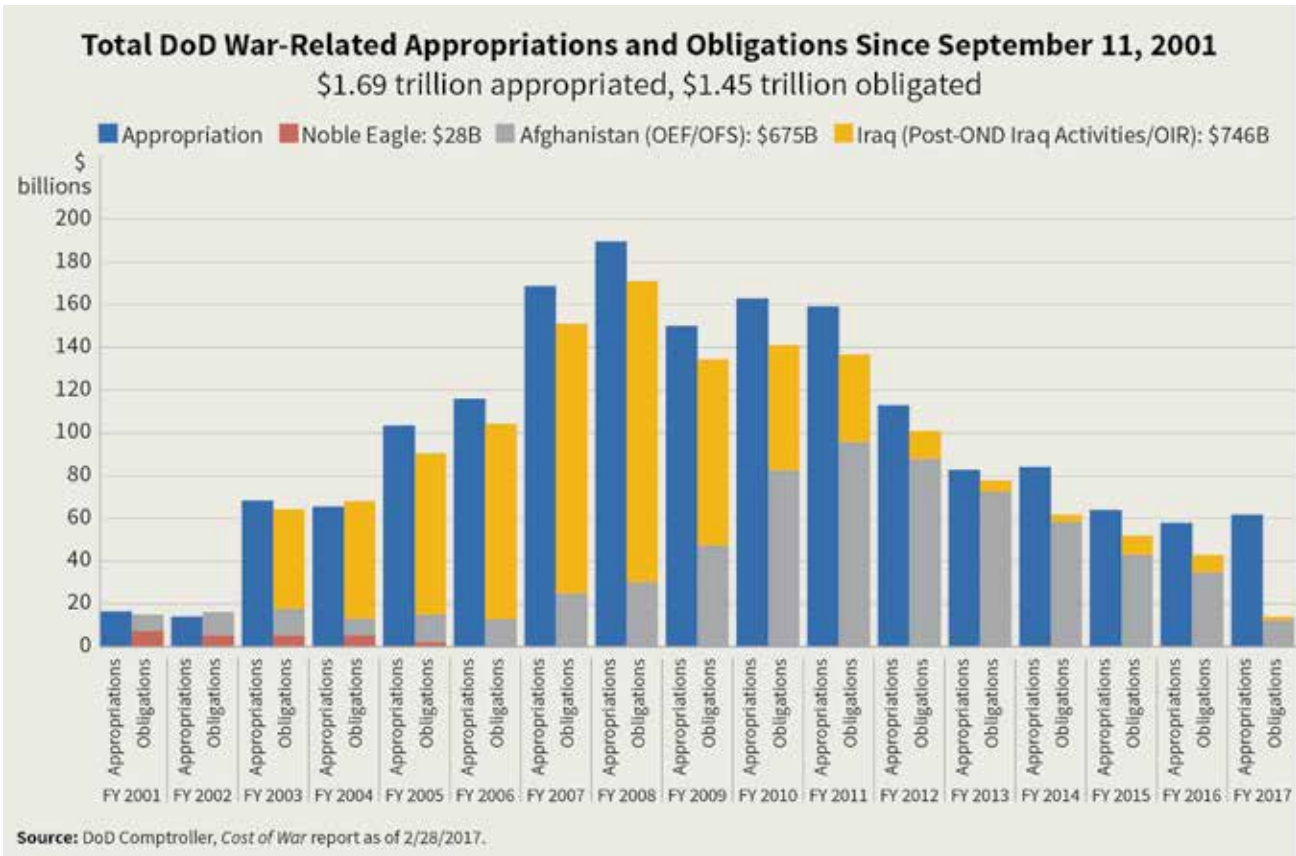
Status of OCO and Related Funding

DOD STATUS OF FUNDS

From October 1, 2016, through February 28, 2017, the DoD obligated \$3.3 billion in support of OIR and other operations in Iraq. The DoD has spent \$14.6 billion on the counter-ISIS mission since the start of OIR on August 8, 2014.¹⁷⁴

On June 23, 2017 the Administration submitted to Congress the updated U.S. Strategy to Defeat ISIS (for more information, see pages 16-17).” Though the report is partially classified, the unclassified summary stated that the DoD plans to use the \$11.6 billion made available in its FY 2017 appropriation, along with the \$2.4 billion enacted in the Further Continuing and Security Assistance Appropriations Act, 2017 (Division B of Public Law 114-254), for counter-ISIS activities under OIR. This funding supports the full spectrum of military operations requirements for an average of 5,765 troops in Iraq and Syria and the ongoing train and equip efforts in support of Iraqi and Syrian partner forces.¹⁷⁵ (For more information on U.S. Strategy to Defeat ISIS, see page 21.)

Figure 1.



In total, since September 11, 2001, Congress has appropriated \$1.69 trillion and the DoD has obligated \$1.45 trillion for war-related expenses in Afghanistan, Iraq, and related operations, as well as homeland security missions under Operation Noble Eagle.

The President’s Budget for FY 2018 requests a total of \$64.6 billion in OCO funding, of which \$13 billion is for OIR. This includes \$1.8 billion to train and equip partner forces in Iraq and Syria (see page 41). The FY 2018 budget request maintains the current force posture of 5,765 troops in Iraq and Syria. The requested funding would continue the fight against ISIS through air strikes and enabling local partners to seize territory and deliver a lasting defeat to the physical self-proclaimed caliphate.¹⁷⁶

In total, since September 11, 2001, Congress has appropriated \$1.69 trillion and the DoD has obligated \$1.45 trillion for war-related expenses in Afghanistan, Iraq, and related operations, as well as for homeland security missions under Operation Noble Eagle.¹⁷⁷

DOS AND USAID STATUS OF FUNDS

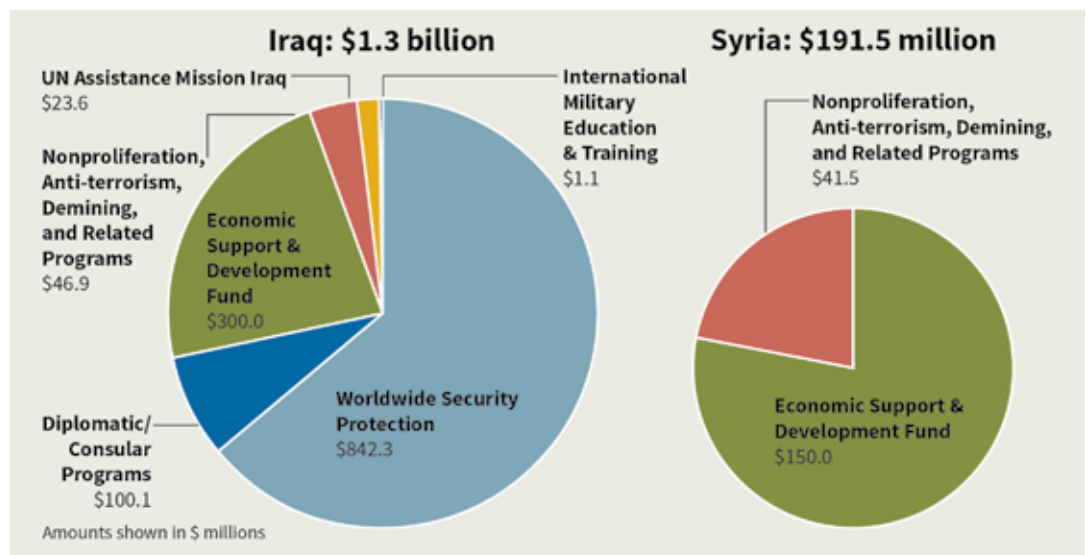
On May 23, 2017, President Trump submitted his FY 2018 budget request to Congress. The total amount requested for the DoS and USAID, \$37.6 billion, is a reduction of \$16 billion (29.9 percent) compared to the funding enacted for FY 2017. For FY 2018, the budget request includes \$12 billion in OCO funding, a reduction of \$8.5 billion (41.3 percent) compared to the funding enacted for FY 2017.¹⁷⁸ Of the amount requested, \$5.6 billion would support efforts to defeat ISIS and other terrorist organizations. These OCO funds would also support stabilization in liberated areas and help counter-ISIS operations.¹⁷⁹

FY 2018 OCO funds requested for the DoS and USAID in Iraq total \$1.3 billion. The FY 2018 OCO budget request specifies separate funding for Syria, for which \$191.5 million has been requested.¹⁸⁰

The President’s budget request also calls for OCO funds to address international crises affecting U.S. national security interests. The DoS and USAID will administer a portion

Figure 2.

FY 2018 OCO Funds Requested for the DoS and USAID in Iraq and Syria



Iraqi security forces soldiers assemble mine detectors during counter improvised explosive device training. (U.S. Army photo)



of these funds in Iraq and Syria. These funds include portions of the International Disaster Assistance and the Migration and Refugee Assistance accounts.¹⁸³

STATUS OF COUNTER-ISIS TRAIN AND EQUIP FUND

The President's Budget for FY 2018 requests a total of \$1.8 billion for the Counter-ISIS Train and Equip Fund (CTEF), of which \$1.3 billion is directed toward operations in Iraq and \$500 million to support vetted Syrian opposition forces.¹⁸⁴ This unified train and equip fund was authorized through the National Defense Authorization Act for FY 2017 (Public Law 114-328), which combined the existing Iraq and Syria Train and Equip Funds (ITEF and STEF) into a single program.¹⁸⁵ This consolidation provides commanders on the ground with greater flexibility to provide assistance to partnered security forces as the situation develops.¹⁸⁶

Like its predecessor programs, CTEF supports assistance to the Iraqi Security Forces as well as irregular elements in Iraq and Syria engaged in the fight against ISIS. As detailed below, this assistance includes training, equipment, logistics support, supplies, stipends, infrastructure repair, and sustainment.¹⁸⁷ The FY 2018 request for CTEF, as shown in Figure 3, would support these partner forces through the following nine principal funding categories:

Iraq

Counter-ISIS Hold, Border, and Local Security Forces Training and Equipping: Funds equipment to supply an Iraqi force of approximately 20,000, including hold forces, police, border patrol, and special operations forces. Includes: Rifles, ammunition, helmets, body armor, armored military and emergency vehicles, first aid kits, and non-lethal area denial materiel.¹⁸⁸

KEY DEVELOPMENTS

■ U.S. CONSULATE FUNDED FOR IRAQ'S KURDISTAN REGION

Plans for the U.S.'s largest consulate to be built in Erbil, Iraq, culminated in contract awards on July 8, 2017, at a cost of \$600 million.¹⁸¹

■ 21 OF 24 BUILDING PARTNER CAPACITY PROJECTS NOW COMPLETED

As of June 30, 2017, CJTF-OIR had approved or committed \$29.7 million in ITEF funding for repair and renovation projects at Build Partner Capacity sites throughout Iraq. Of the 24 construction projects at 9 different sites, 21 were completed, 1 was ongoing and 95 percent complete, 1 was in contracting, and 1 was on hold.¹⁸³ Two were completed during the quarter. Work included repairs to runways, barracks, an indoor firing range, and guard towers.

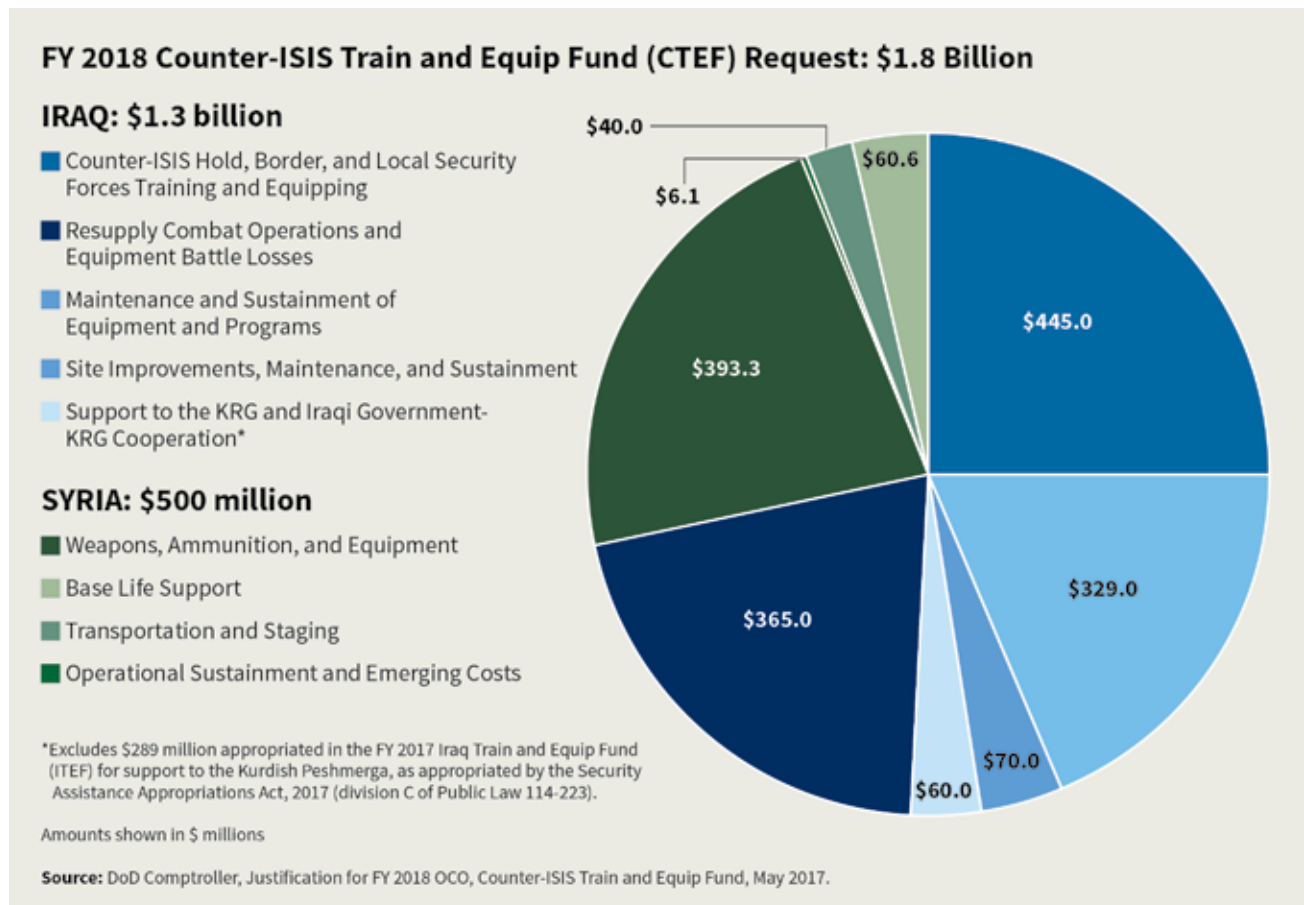
Resupply Combat Operations and Equipment Battle Losses: Provides replacement supplies of ammunition used and armored vehicles lost in the fight against ISIS. Also includes the cost of their transportation and delivery.¹⁸⁹

Maintenance and Sustainment of Equipment and Programs: Required to maintain and sustain equipment procured through the train and equip program to preserve Iraqi capabilities and preserve the U.S. investments. Includes: Iraqi logistics contractor support, technical assistance, and implementation of an automated inventory management system.¹⁹⁰

Site Improvements, Maintenance, and Sustainment: Supports operations, sustainment, and improvement at Build Partner Capacity sites across Iraq.¹⁹¹

Support to the KRG and Iraqi Government-KRG Cooperation: Funds stipends, sustainment, and support to the Peshmerga for cooperation between the KRG and the Iraqi government in the fight against ISIS, particularly in the Mosul offensive. The July 2016 Memorandum of Understanding between the DoD and the Ministry of Peshmerga facilitated DoD’s support to approximately 36,000 Peshmerga fighters.¹⁹²

Figure 3.



Syria

Weapons, Ammunition, and Equipment: Provides weapons, ammunition, vehicles, and other equipment to vetted Syrian opposition forces. Estimates are based on initial training and operational resupply of these forces, as well as lead time for procurement and expected combat losses. Includes: Rifles, grenades, mortars, ammunition, non-tactical and commercial vehicles, satellite phones, and small unmanned aerial systems.¹⁹³

Base Life Support: Supports requirements for operational forces in the battlefield or at training locations. Includes: Subsistence, sanitation, power generation, water, waste water removal, shower, latrines, and pest and disease control within vetted Syrian opposition assembly areas.¹⁹⁴

Transportation and Staging: Primarily covers strategic lift to move weapons, ammunition, vehicles, and equipment from the point of sale or manufacture into the field. Supplies often move through staging areas in Jordan and Kuwait before ground delivery or airdrop into Syria.¹⁹⁵

Operational Sustainment and Emerging Costs: Provides stipend payments ranging from approximately \$200 to \$400 per select vetted Syrian opposition fighter per month. Recipients include trainees, forces engaged in fighting ISIS, and the critical forces required to secure liberated areas.¹⁹⁶

A U.S. Air Force MC-130 crew prepares for a resupply airdrop over an undisclosed location in Syria. (U.S. Air Force photo)



KEY CHALLENGES

■ FUNDING SHORTFALLS DISRUPT EQUIPPING OF IRAQI SECURITY FORCES

This quarter, CJTF-OIR reported approximately \$546 million in shortfalls for equipping the ISF, which it attributed to the multiple rounds of continuing resolutions which were enacted prior to the full year FY 2017 appropriation. Due to the uncertainty of available funding, CJTF-OIR stated that it “lacked the ability to properly plan and execute its train and equip spend plan, ultimately delaying procurement of necessary equipment and supplies for the ISF.” This resulted in delays in the development of hold forces in areas recently liberated from or contested by ISIS, such as Ninewa, Anbar, and Kirkuk.¹⁹⁷

CJTF-OIR specifically cited a lack of weapons and personal equipment as having degraded the ability of Iraqi forces to confront ISIS. This lack of funding certainty also delayed the procurement of equipment required to refit the Iraqi Special Operations Forces after the significant losses they endured in the battle for Mosul. The command specifically cited shortages of 120 mm tank rounds, .50 caliber ammunition, and heavy munitions for the Iraqi Air Force, which left those forces less ready to hold Mosul post-liberation. CJTF-OIR mitigated its lack of consistent funding by prioritizing and delaying certain requirements, restricting funding to only critical needs in the fight for Mosul. These requirements are now expected to receive funding immediately following the release of the FY 2017 enacted CTEF funding.¹⁹⁸

■ FUNDING SHORTFALLS DELAY STIPENDS FOR VETTED SYRIAN OPPOSITION FORCES

During this quarter, STEF also experienced a funding shortfall of approximately \$261 million. The Coalition assessed that 30,000 Syrian partner troops are required to continue offensive momentum, secure internal lines, and liberate ISIS-controlled territory in Syria. However, budgetary resources had only been made available to sustain approximately 14,000 vetted Syrian opposition fighters, and the delayed FY 2017 appropriation resulted in \$4.3 million in postponed stipend payments for those partner forces. CJTF-OIR stated that the failure to properly resource partner forces negatively impacts the Coalition’s credibility and undermines its ability to work with local forces.¹⁹⁹

■ DIPLOMATIC FACILITY CONSTRUCTION IN ERBIL, BEIRUT, AND KABUL NEED OVERSIGHT

The DoS’s Bureau of Overseas Buildings Operations faces particular challenges in the OCO environment to its mission to deliver safe, secure, and functional diplomatic facilities. The United States is building its largest consulate in Erbil, Iraq, which will require the DoS to manage costs and ensure safety. In addition, on April 20, 2017, the United States broke ground on its new Embassy compound in Beirut, Lebanon, which will consist of several buildings on a 43-acre site, estimated to cost approximately \$1 billion and to take 6 years to build.²⁰⁰ Safety is a paramount challenge as demonstrated by the April 1983 truck bombing of the U.S. Embassy in Beirut which destroyed the building and killed 63 people.²⁰¹ The DoS OIG recently identified oversight deficiencies by the Bureau of Overseas Building Operations in the construction of portions of Embassy Kabul, Afghanistan, which could result in increased costs and affect safety.²⁰²

■ REPORTING OF DOD OCO SPENDING IS INACCURATE AND UNTIMELY

The congressionally mandated Cost of War report is an important oversight resource, as it is the only source for monthly data on the DoD’s spending in support of overseas contingency operations. However, the DoD OIG has performed two audits that found fault with the Cost of War reporting. Specifically, a June 2016 audit report stated that the Air Force had underreported its obligations and disbursements in support of OIR, and a March 2017 audit report found that the Navy had inaccurately reported and could not support obligations and disbursements in support of Operation Freedom’s Sentinel (OFS) in Afghanistan. In both cases, the Services responded that steps would be taken to improve the accuracy and timeliness of reporting on OCO spending.²⁰³ The Office of the Under Secretary of Defense Comptroller also stated that the Cost of War is an estimate of OCO costs and should not be used as an accounting tool.²⁰⁴

The National Defense Authorization Act for Fiscal Year 2006, which created the Cost of War requirement, mandated that the report be issued no later than 45 days after the end of each reporting month.²⁰⁵ However, as of this quarter, the report was three months behind schedule. Until improvements are made to the reporting of DoD OCO

obligations and disbursements, Congress will not have reliably accurate information on wartime spending, and full audit accountability will continue to evade the DoD.

■ CONSTANT OPERATIONAL DEMANDS HURT MILITARY READINESS

In June 2017, the GAO issued a report (GAO-17-369) on key challenges affecting the DoD’s capacity to carry out its mission. One of the major strategic challenges identified in this report is the need to rebalance forces and rebuild readiness after 16 years of continuous overseas contingency operations. According to this report, “unrelenting demands from geographic commanders for particular types of forces are disrupting manning, training, and equipping cycles.”²⁰⁶

The combination of constant operational demands and budgetary constraints has resulted in cuts to critical needs, such as training, maintenance, and modernization. This has left the Services smaller and less combat-ready than they have been in recent years.²⁰⁷ The GAO report identified special operations forces as being especially

hard hit by operational demands resulting in high deployment levels. The report stated that from the start of the OCO in 2001 through 2014, the average number of special operations deployments increased by 148 percent, while the authorized number of special operations personnel increased by only 47 percent. Despite a 213 percent increase in funding over that same period, the demands of commanders in the OCOs have resulted in more frequent deployments for these elite special operations forces.²⁰⁸

In this report, the GAO reviewed its prior DoD oversight work and past recommendations to identify overarching areas where the DoD needs to focus on improvement. While the DoD has begun to rebalance its forces to prepare for a full range of potential future contingencies, these efforts have been constrained by the operational demands of the current OCOs.²⁰⁹ The GAO report highlighted the unique ways in which the extended duration of the current OCOs has negatively affected readiness in the individual Services, as seen in Table 3.

Table 3.

Summary of Readiness Challenges Faced by the Military Services

Military Service	Summary of Readiness Challenges
Army	Ground force readiness improved in recent years but the Army has reported that gaps remain against nation-states. For example, the Army reports that two thirds of its initial critical formations—units needed at the outset of a major conflict—are at acceptable levels of readiness, but it cautions that it risks consuming readiness as fast as the service can build it given current demands.
Air Force	Readiness has steadily declined due to continuous operations and a smaller inventory of aircraft. The Air Force reports that its overall readiness stands at historically low levels with less than 50 percent of forces at acceptable readiness levels and shortages of over 1,500 pilots and 3,400 aircraft maintainers. The Air Force is seeking to balance near-term readiness recovery with the need to modernize its aging fleet.
Navy	The fleet has experienced increasing maintenance challenges as a high pace of operations has continued and maintenance has been deferred. Readiness recovery for the Navy is premised on the adherence to deployment and maintenance schedules. However, GAO reported that from 2011 through 2014, only 28 percent of scheduled maintenance was completed on time and just 11 percent for carriers. The Navy recently reported that one of its attack submarines—the USS Albany—was delayed by over 4 years in getting out of the shipyard and an aircraft carrier—the USS George H.W. Bush—came out of its last maintenance period nearly 5 months late.
Marine Corps	Ground force readiness has improved markedly in recent years but acute readiness problems exist in aviation units. According to the Marine Corps, as of February 2017, approximately 80 percent of aviation units lack the minimum number of ready aircraft for training and they are significantly short of ready aircraft for wartime requirements

Source: GAO, “Department of Defense: Actions Needed to Address Five Key Mission Challenges,” GAO-17-369, 6/6017, p.9.





Women and children wait at a processing station for internally displaced people prior to boarding buses to refugee camps near Mosul. (U.S. Army photo)

HUMANITARIAN ASSISTANCE

Iraq Crisis	50
Syria Crisis	55



HUMANITARIAN ASSISTANCE

The humanitarian response in Iraq continued to focus on providing life-saving assistance to IDPs fleeing the fighting in west Mosul.¹ Many of these IDPs chose to reside in east Mosul instead of IDP camps as conditions improved in that part of the city.² Humanitarian responders are providing assistance to IDPs as they flee Mosul and subsequently undergo security screenings and move to IDP camps or other locations.³ In addition to challenges associated with the ongoing fighting and unexploded ordnance, humanitarian responders had to contend with seasonal flooding that impeded IDP movement and transport of relief supplies.⁴ Allegations of abuse of IDPs at official and unofficial screening sites were especially prevalent during the quarter.⁵

In Syria, most of the newly displaced came from Raqqah this quarter as the Syrian Democratic Forces (SDF) pushed into the ISIS-controlled city, sending over 190,000 IDPs fleeing, many into Syrian-Kurdish controlled territory.⁶ Humanitarian organizations worked to support IDP camps and screening sites despite difficulties accessing Raqqah province.⁷

Negotiated population transfers also occurred during the quarter, as residents of towns besieged by the Syrian regime in Homs and Rif Damascus left their homes for Idlib and Aleppo provinces—in one case completely emptying a town.⁸ Meanwhile, residents of two towns besieged by opposition forces in Idlib province headed to regime-controlled areas in a process that the UN has denounced as “not in line with humanitarian principles.”⁹

A woman rests at an Iraqi Federal Police patrol base after her rescue from ISIS held territory in Mosul. (U.S. Army photo)

In Syria, displacement centered in the Raqqah city area as the Syrian Democratic Forces (SDF) pushed into the ISIS-controlled city, sending over 190,000 IDPs fleeing, many into Syrian-Kurdish controlled territory.

The U.S. Government implements humanitarian assistance activities in Syria and Iraq as distinct and separate from military operations through three operating units:

- **USAID/Office of Foreign Disaster Assistance (OFDA)** works with UN and international non-governmental organization partners to provide support to IDPs and other conflict affected populations in Syria and Iraq.
- **USAID/Food for Peace (FFP)** provides food assistance to IDPs, refugees, and others in need who have been impacted by the crises in Syria, and Iraq.
- **DoS/Bureau of Population, Refugees, and Migration (PRM)** works through the UN and other partners to protect and support IDPs, refugees, and other conflict victims in Syria and Iraq, and provides assistance to others in the surrounding countries who have been affected by these complex crises.

USAID and PRM receive appropriations for humanitarian assistance activities that are not designated for use in responding to a particular humanitarian crisis, enhancing flexibility in responding to ongoing and emerging crises. OFDA and FFP primarily use International Disaster Assistance funds and Food for Peace program funds, which support humanitarian assistance activities associated with the Syria and Iraq complex crises. PRM uses Migration and Refugee Assistance funds for this purpose.¹⁰ Each office allocates awards to implementing partners, which include various international organizations such as the UN Children's Fund (UNICEF), the World Food Programme (WFP), the Office of the UN High Commissioner for Refugees (UNHCR), and the International Organization for Migration (IOM) as well as private non-governmental organizations. These organizations carry out specified assistance programs on the ground in Syria, Iraq, and neighboring countries hosting Syrian and Iraqi refugees.¹¹

Table 4.

Status of Cumulative FY 2015, FY 2016, and FY 2017 U.S. Government Humanitarian Assistance Funds for the Syria and Iraq Crises, as of 6/30/2017 (in millions/rounded)

Office	Syria Obligated	Syria Disbursed	Iraq Obligated	Iraq Disbursed
OFDA	\$616.5	\$432.8	\$330.8	\$300.2
FFP	\$1,054.7	\$1,206.5	\$138.5	\$149.9
PRM	\$1,992.0	\$2,253.8	\$600.7	\$594.8
TOTAL	\$3,663.2	\$3,893.1	\$1,070.0	\$1,044.9

Notes: USAID and DoS reported disbursements that may exceed obligations because some disbursements in the reporting period were made against awards obligated in a different quarter or prior to fiscal year 2015. In OIR reports prior to March 31 2016, the DoS reported disbursements only from funds obligated from FY2015 forward. Data on disbursements can provide valuable information about how much money has been spent on activities as well as the amounts of funding that remain available for expenditure. Provided a letter of credit from the U.S. Government, however, humanitarian assistance implementing partners may accrue expenses before drawing down on agency funds. For this reason, expenditures on humanitarian assistance activities sometimes exceed disbursements. Figures may not sum due to rounding.

Sources: USAID, OFDA/FFP response to USAID OIG request for information, 7/12/2017; DoS, PRM Response to the DoS OIG Request for Information 7/12/2017.

OFDA, FFP, and PRM rely on several types of personnel to execute their work, including U.S. government employees, personal services contractors, and independent contractors. There are 90 total personnel assigned to the Iraq-Syria crisis response effort: 45 in Washington, D.C.; 14 in Iraq; 13 in Turkey; 13 in Jordan; 2 in Lebanon; 2 in Kuwait; and 1 in Hungary.

A new coordination body focused on Syria called the Humanitarian Military Coordination Cell was established in early 2017. Participants include CJTF-OIR, USAID's Disaster Assistance Response Team, and the humanitarian community through the UN Office for the Coordination of Humanitarian Affairs.¹² The objective of the Humanitarian Military Coordination Cell is to facilitate information sharing between CJTF-OIR and the humanitarian community to promote the protection of civilians, support humanitarian access to people in need of assistance in areas of Syria liberated from ISIS, and to provide safety assistance for the humanitarian community. The coordination cell is meant to be a "one-stop shop" to streamline information requests and information sharing between the Coalition and the humanitarian community. The coordination cell does not address concerns brought up by either CJTF-OIR or the humanitarian assistance community, but rather acts as the intermediary to ensure that issues are addressed by the appropriate party.¹³

Humanitarian conditions worsened in the ISIS controlled area of west Mosul, but humanitarian responders gained access to portions of west Mosul recaptured by the Iraqi government.

IRAQ CRISIS

During the quarter, humanitarian assistance in Iraq focused on responding to the needs of those affected by the fighting in Mosul. Humanitarian conditions worsened in ISIS-controlled areas of west Mosul, but humanitarian responders gained access to portions of west Mosul recaptured by the Iraqi government.¹⁴ Meanwhile, improved conditions in east Mosul attracted more returnees and IDPs.¹⁵ Total displacement from Mosul since the operation to recapture the city began in October 2016 surpassed 900,000 people, of whom more than 214,000 had returned to the city by the end of the quarter.¹⁶

Residents of ISIS-controlled portions of west Mosul continued fleeing the area in high numbers due to ongoing combat and bombardment and to food and water shortages, with the daily displacement rate peaking at 17,000 people per day in May.¹⁷ Flooding along the Tigris River, which divides east and west Mosul, further exacerbated tough conditions for IDPs trying to reach camps on the opposite bank of the river as bridges became impassable during parts of April and May.¹⁸ This forced IDPs to resort to makeshift boats, or travel to bridges further south.¹⁹ Flooding also caused delays in the transport of humanitarian assistance across the river, and extended transportation times during medical evacuations.²⁰ In response to the flooding, UNHCR pre-positioned relief material on the western side of the Tigris to ensure that commodities could be provided to fleeing IDPs during flooding.²¹

Conditions were desperate for the roughly 20,000 people unable to leave the ISIS-controlled portion of west Mosul by the end of the quarter.²² The Iraqi military dropped leaflets encouraging residents to flee to screening sites, but the ongoing fighting and ISIS targeting of fleeing civilians limited population outflows.²³ Casualties increased during

IRAQ: QUARTERLY FOCUS OF HUMANITARIAN ASSISTANCE

KIRKUK PROVINCE

The movement of IDPs out of ISIS-controlled Hawija slowed dramatically during the quarter. The UN said ISIS may be preventing approximately 50,000 to 60,000 people from leaving the area. Those who managed to leave reported a scarcity of water and food.

TAL AFAR REGION

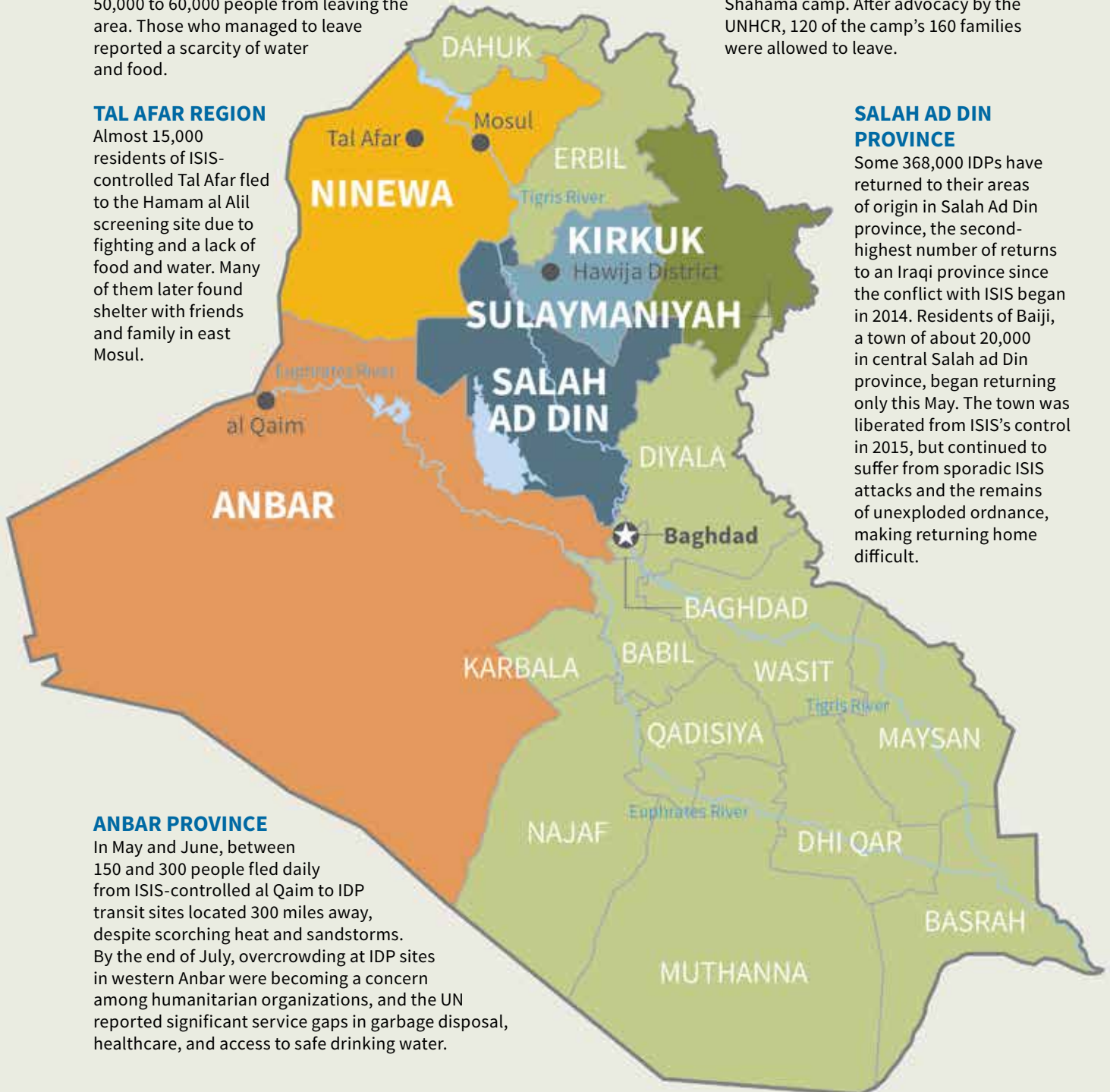
Almost 15,000 residents of ISIS-controlled Tal Afar fled to the Hamam al Alil screening site due to fighting and a lack of food and water. Many of them later found shelter with friends and family in east Mosul.

SULAYMANIYAH PROVINCE

Kurdish forces prevented IDPs suspected of ties to ISIS from leaving the al Shahama camp. After advocacy by the UNHCR, 120 of the camp's 160 families were allowed to leave.

SALAH AD DIN PROVINCE

Some 368,000 IDPs have returned to their areas of origin in Salah Ad Din province, the second-highest number of returns to an Iraqi province since the conflict with ISIS began in 2014. Residents of Baiji, a town of about 20,000 in central Salah ad Din province, began returning only this May. The town was liberated from ISIS's control in 2015, but continued to suffer from sporadic ISIS attacks and the remains of unexploded ordnance, making returning home difficult.



ANBAR PROVINCE

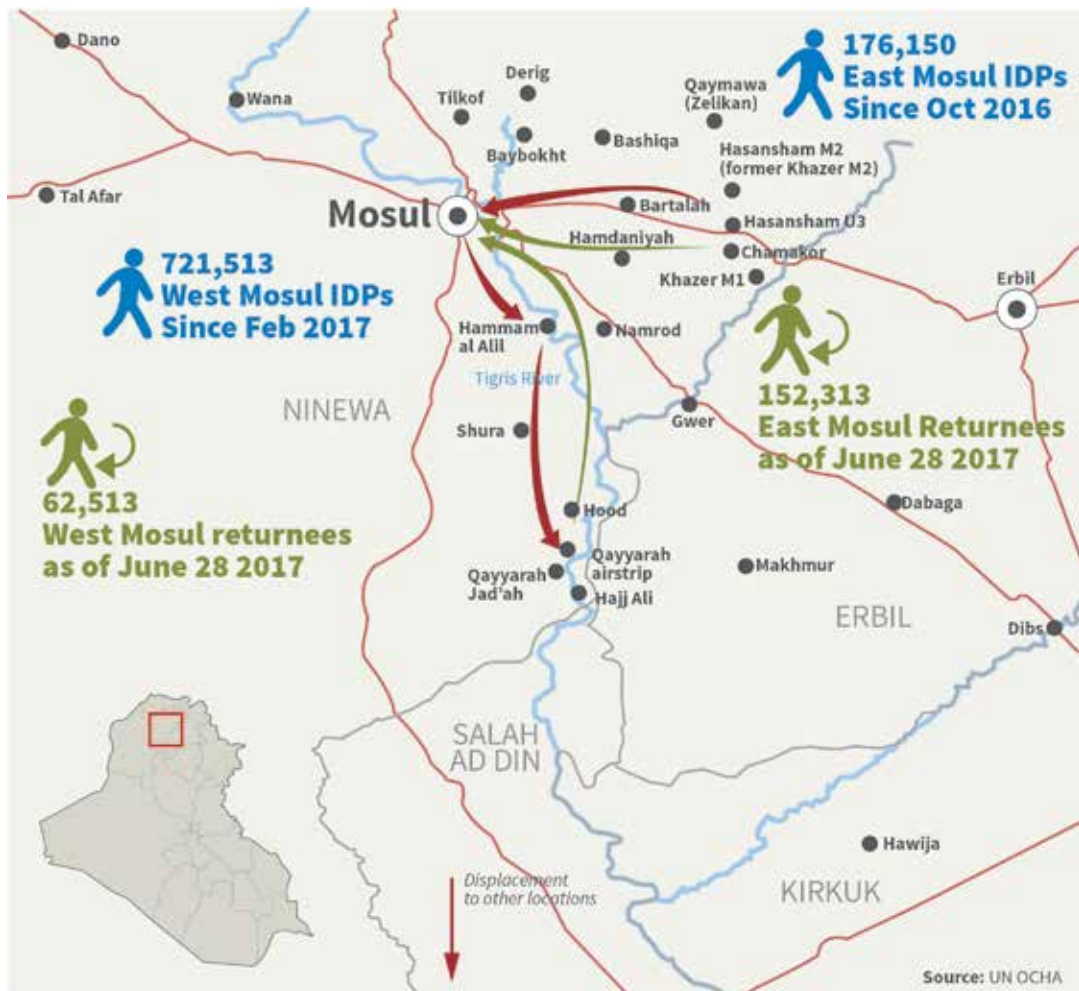
In May and June, between 150 and 300 people fled daily from ISIS-controlled al Qaim to IDP transit sites located 300 miles away, despite scorching heat and sandstorms. By the end of July, overcrowding at IDP sites in western Anbar were becoming a concern among humanitarian organizations, and the UN reported significant service gaps in garbage disposal, healthcare, and access to safe drinking water.

the quarter as fighting centered on the densely populated Old City.²⁴ Five trauma hospitals established by WHO near Mosul have treated over 14,000 trauma cases since the Mosul fighting began.²⁵

Although not widespread, and not above emergency thresholds, an increased malnutrition rate among children who had been recently displaced from west Mosul, indicated that availability of basic food worsened relative to last quarter.²⁶ There were also reports of a lack of safe drinking water and medicine.²⁷ UN agencies and U.S. Government-supported NGOs were unable to provide humanitarian assistance to populations in ISIS-controlled west Mosul during the quarter; however, emergency food, water, and medicine were provided to IDPs at mustering points near the city before they were transported to screening sites.²⁸

Humanitarian organizations reported concerns about treatment of IDPs at official screening sites, which are run by Iraqi security forces, including Kurdish security forces.²⁹ Humanitarian organizations reported regularly on arbitrary arrests, detentions, and abuse

Figure 4.
Internal Displacement of Civilians in Mosul





Iraqi children play in the streets of a recently-liberated neighborhood in west Mosul. (U.S. Army photo)

of male IDPs at screening sites.³⁰ Reports of arbitrary detention and detainee abuse were particularly high at unofficial security screening sites.³¹ The treatment of these detainees was considered insufficiently transparent by humanitarian organizations, which engaged with Iraqi government authorities to advocate for detainee access to legal assistance and family visitation rights.³² Humanitarian responders reported that in addition to the detainee mistreatment that they witnessed, they themselves were frequently harassed and intimidated by armed forces in some camps, despite repeated engagement with camp managers and the leadership of the armed groups.³³

Life in east Mosul returned to “a level of relative normalcy,” according to the UN.³⁴ More than 150,000 returnees were living in east Mosul at the end of the quarter, over half of the population that fled east Mosul while the Iraqi government fought to recapture the area from ISIS.³⁵ Returnees were likely motivated to leave IDP camps by the gradual restoration of basic services in east Mosul, as well as the return of functioning markets, improved security, and a desire to reunite with family and resume work.³⁶

KEY DEVELOPMENTS

■ FLEEING WEST MOSUL TO SAFETY REMAINED DIFFICULT

Although conditions were dire in ISIS-controlled portions of west Mosul, due in part to limited access to food and clean water, roughly 20,000 people continued to reside in the area as of the end of the quarter.³⁷ This was primarily because of intense fighting, ISIS targeting of people trying to flee, and unexploded ordnance along the escape routes.³⁸ IDPs who managed to leave the city were in some cases blocked from accessing IDP camps and host communities by flooding along the Tigris River, which forced them to flee in makeshift boats or to travel further south to cross the river.³⁹

■ CONDITIONS IMPROVED IN EAST MOSUL

Improved conditions in east Mosul including the reopening of markets and of some basic government services led to the return of 150,000 IDPs, which constitutes more than half of the IDPs that fled east Mosul as the Iraqi Security Forces captured the eastern half of the city. East Mosul is also hosting thousands of IDPs from west Mosul and Tal Afar who have chosen to live with friends or family rather than in IDP camps.

A destroyed vehicle sits outside of a mosque in Mosul. (U.S. Army photo)



In addition, as of early May, about 320 of the 400 schools in east Mosul and the neighboring districts were back in operation, allowing 352,000 children to return to school, including some displaced from other areas around Mosul.⁴⁰ Many of the IDPs that fled west Mosul during the quarter, as well as IDPs from Tal Afar, chose to live in places in and around east Mosul with friends and relatives rather than in IDP camps.⁴¹

As the ISIS-controlled areas of Iraq shrink and the rate of new displacement slows, humanitarian organizations expect to shift from emergency response for the newly displaced to longer-term needs, such as education and sustaining livelihoods.⁴² As conditions improved in east Mosul, for example, humanitarian actors focused on early recovery efforts, such as rehabilitation of basic infrastructure, in addition to emergency response.⁴³ However, it is unlikely that the majority of Iraq's 3.3 million IDPs will be able to return to their homes in the near- to medium-term as destruction from fighting has been worse in places like Mosul than expected, necessitating longer-term assistance to the displaced both in and out of camps.⁴⁴ Returnees also have humanitarian needs, especially in areas where education, health, and water/sanitation infrastructure have been damaged in the fighting, and where local economies are not yet fully functional.⁴⁵

KEY CHALLENGES

■ IRAQI CIVILIANS FIND DIFFICULTY FLEEING WEST MOSUL

Roughly 20,000 people continued to reside in dire conditions in ISIS-controlled parts of west Mosul this quarter, primarily due to intense fighting, ISIS targeting of people trying to flee, and unexploded ordnance along the escape routes.⁴⁶ IDPs who managed to leave the city were in some cases blocked from accessing IDP camps and host communities by flooding along the Tigris River, which forced them to flee in boats or to travel further south to cross the river.⁴⁷

■ INTERNALLY DISPLACED IRAQIS FACE ABUSE AT SCREENING CENTERS/CAMPS

Humanitarian organizations reported persistent protection issues at official and unofficial screening sites, including allegations of physical abuse and intimidation. Males were particularly at risk of being detained and abused or held without access to their families or to legal assistance, particularly at unofficial sites.⁴⁸ Humanitarian responders also reported being harassed and denied access to camps by members of armed forces.⁴⁹

Heavy fighting in eastern and southern Syria combined with negotiated population transfers drove displacement and humanitarian needs during the quarter.

SYRIA CRISIS

Heavy fighting in eastern and southern Syria combined with negotiated population transfers drove displacement and humanitarian needs during the quarter.⁵⁰ Many of the displaced came from Raqqah amid heavy fighting between ISIS and the SDF backed by the Coalition.⁵¹ Key provinces in western Syria including Idlib and Aleppo saw a decrease in violence, possibly as a result of negotiations between Turkey, Iran, and Russia to establish four de-escalation zones where a cease-fire would be maintained.⁵² The Syrian Network for Human Rights documented 2,826 civilian deaths during the quarter, 179 fewer than last quarter.⁵³

OFDA, FFP, and PRM partners, including several UN agencies, worked to provide multi-sectoral assistance throughout Syria and the region.

Displacement in Raqqah province spiked as the SDF captured the Tabqa Dam area and Raqqah city's outlying neighborhoods, while regime forces captured ISIS territory in nearby eastern Aleppo province.⁵⁴ Displacement in the province more than quadrupled relative to the previous quarter to more than 190,000 people.⁵⁵ In al Thawra near the Tabqa Dam, 55,000 people were displaced as the SDF captured the city, but by late May, 15,000 people had returned.⁵⁶ The area also attracted IDPs displaced by nearby fighting, however, the local Tabqa administration installed by the SDF prevented many newly-arrived IDPs from entering the city, instead keeping them on the outskirts of town with insufficient access to shelter, food, and safe drinking water.⁵⁷ UN agencies worked to increase access to those in need by using local partners in some areas such as Tabqa. In late June, local civil organizations in Ein Issa town transferred to bakeries in Tabqa half of the nearly 100 metric tons of flour that those organizations had received the previous day through the DoD's Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) relief mechanism.⁵⁸

Humanitarian conditions in Raqqah city deteriorated during the quarter.⁵⁹ Shortly before the fighting in Raqqah city began on June 6, a problem at a pumping station cut the city's water supply, forcing residents to rely on untreated water trucked directly from the Euphrates River.⁶⁰ Additionally, food and fuel became scarce and most bakeries stopped production due to a lack of supplies.⁶¹

KEY DEVELOPMENTS

■ MORE THAN 190,000 PEOPLE DISPLACED BY FIGHTING IN RAQQAH

The SDF's push into Raqqah resulted in the displacement of over 190,000 people during the quarter.⁶² IDPs mostly moved north to Ein Issa where Kurdish authorities conducted security screening and administered IDP camps with assistance from humanitarian organizations.⁶³

■ THE NUMBER OF NEGOTIATED POPULATION TRANSFERS INCREASES

Negotiated transfers of residents living in besieged areas as part of a change of control were frequent during the quarter. In some places, such as Zabadani, all residents left the area, while other areas, such as Wa'er saw a partial evacuation before the government of Syria took control of the area.⁶⁴ Residents of besieged opposition-controlled areas in Homs and Rif Damascus provinces were transferred north to Idlib and Aleppo provinces, while residents of besieged regime-controlled towns of Fua and Kafraya were transferred to regime-controlled Aleppo.⁶⁵

IDPs were able to flee via land routes and boats despite continued fighting, a threat of unexploded ordnance, and ISIS efforts to prevent residents from leaving Raqqah.⁶⁶ IDPs that managed to leave Raqqah often traveled north to a screening site and IDP camp in Ein Issa controlled by the Kurdish Autonomous Administration (AA), and associated SDF units, though some IDPs also went south toward regime-controlled Hama province.⁶⁷

AA management of IDPs raised protection concerns within the humanitarian community. The AA has required that IDPs wishing to travel outside of IDP camps need a resident of AA territories to act as a guarantor, limiting IDP freedom of movement.⁶⁸ Humanitarian organizations also reported that IDPs faced long waiting periods during screening processes, poor living conditions with little to no access to humanitarian assistance, and seizure of identification documents.⁶⁹ Humanitarian organizations' efforts to persuade the AA to change its IDP policies were ongoing as of the end of the quarter.⁷⁰ Protection activities also included the establishment of five child protection centers in districts around Tal Abyad and Ein Issa, to help restore children's sense of stability, structure, and normality.⁷¹

SDF conscription campaigns also affected IDPs. For example, there was an absence of male IDP arrivals between the ages of 18-40 due to fear of forced military conscription, arrest, and detention at checkpoints manned by the SDF. Young men may have also stayed in their areas of origin to defend their property from looting and confiscation.⁷²

UN agencies faced difficulties in responding to the increased displacement in Raqqah province. First, the UN had difficulty accessing Ein Issa from Qamishli in Hasakah province, where the UN's IDP response is being coordinated.⁷³ These access restrictions, combined with a lack of coordination by the AA, made it difficult at times to consistently distribute aid and ensure efficient IDPs screening.⁷⁴ Humanitarian organizations were also constrained in their ability to respond to needs in eastern Syria due to restrictions from both Syrian-Kurdish and Turkish authorities.⁷⁵ Border crossings between Turkey and Kurdish-controlled areas in eastern Syria remain closed.⁷⁶ Turkey has previously shut down humanitarian organizations operating out of Turkey into Kurdish-controlled areas, and humanitarian organizations were concerned that the Turkish government may soon seek a larger role in managing the movement of humanitarian goods into northwestern Syria as well.⁷⁷ Humanitarian organizations have also reported difficulty in obtaining formal approvals from the local authorities in Kurdish-controlled areas, causing programmatic delays.⁷⁸

Despite these challenges, the UN improved its ability to bring supplies into eastern Syria toward the end of the quarter. UN relief supplies destined for eastern Syria have been air lifted from Damascus to Qamishli since 2016, which is a costly and complex operation, and then distributed by truck.⁷⁹ On June 8, WFP received approval from the Syrian government to transport goods by road from Damascus into northeastern Syria via Aleppo, which allowed WFP to end the airlift of supplies in late June.⁸⁰ UNHCR and other UN agencies received approval to use the transport route in the following weeks as well.⁸¹ Media reports stated that DoS and USAID also sent staff into eastern Syria to help organize humanitarian efforts.⁸²

In western Syria, displacement out of besieged areas was driven by negotiated population transfers between the regime and the opposition. Population transfers mostly occurred in

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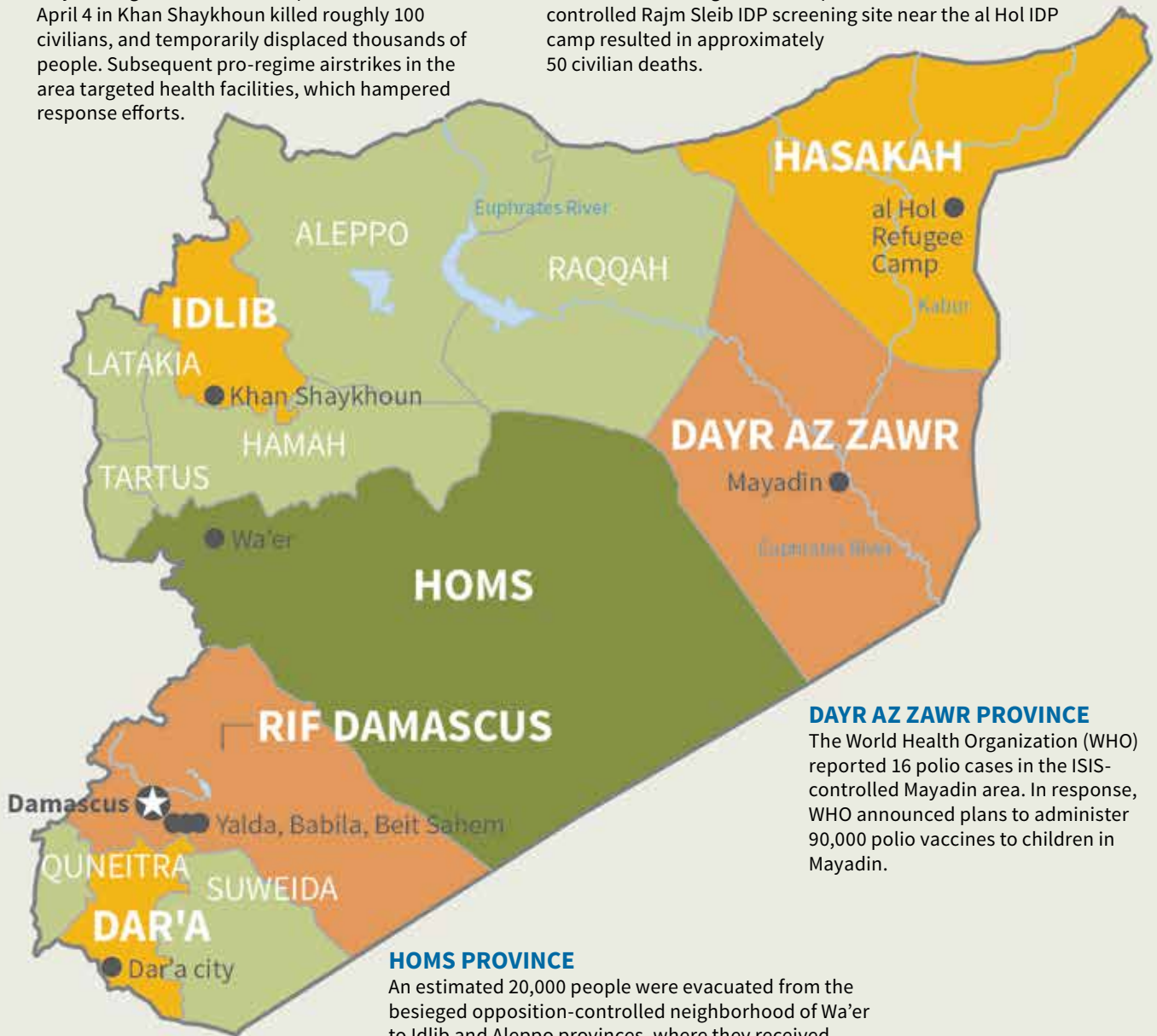
SYRIA: QUARTERLY FOCUS OF HUMANITARIAN ASSISTANCE

IDLIB PROVINCE

A Syrian regime chemical weapons attack on April 4 in Khan Shaykhoun killed roughly 100 civilians, and temporarily displaced thousands of people. Subsequent pro-regime airstrikes in the area targeted health facilities, which hampered response efforts.

HASAKAH PROVINCE

An ISIS car bombing and subsequent clashes at the Kurdish-controlled Rajm Sleib IDP screening site near the al Hol IDP camp resulted in approximately 50 civilian deaths.



DAYR AZ ZAWR PROVINCE

The World Health Organization (WHO) reported 16 polio cases in the ISIS-controlled Mayadin area. In response, WHO announced plans to administer 90,000 polio vaccines to children in Mayadin.

HOMS PROVINCE

An estimated 20,000 people were evacuated from the besieged opposition-controlled neighborhood of Wa'er to Idlib and Aleppo provinces, where they received humanitarian assistance. The Syrian regime subsequently took control of the neighborhood.

RIF DAMASCUS PROVINCE

The besieged opposition-controlled towns of Yalda, Babila, and Beit Sahem received their first WFP convoy since 2015, which provided food assistance for 35,000 people.

DAR'A PROVINCE

Renewed fighting between the Syrian regime and the opposition in Dar'a prompted 3,000 people to flee the city.

Members of a U.S.-backed Syrian opposition force work to repair a water well in At Tanf Garrison in southern Syria. (U.S. Army photo)



KEY CHALLENGES

■ SEVERAL FACTORS IMPEDE DISTRIBUTION OF AID IN EASTERN SYRIA

Responding to humanitarian needs in eastern Syria amid Turkish border closings, ongoing fighting against ISIS, and difficulties coordinating with the Kurdish Autonomous Administration was a persistent challenge.⁸³ These factors impeded the movement of relief supplies during the quarter, as well as the ability of protection actors and humanitarian coordinators to oversee the implementation of IDP screenings and the provision of shelter and relief material.⁸⁴

areas besieged by regime forces, in which challenging conditions forced residents to agree to surrender control of their towns to regime forces in exchange for safe passage for residents who wanted to travel to opposition-controlled areas in Idlib or Aleppo provinces.⁸⁵

Population transfers occurred in seven towns during the quarter.⁸⁶ The evacuations in Wa'er gave the Syrian government control of the last opposition controlled neighborhood in Homs city.⁸⁷ Approximately 20,000 people were evacuated from Wa'er since mid-March, mostly to IDP camps in the Jarabulus area.⁸⁸ The opposition-controlled Zabadani area in Rif Damascus was completely emptied of people in April along with evacuations in Madaya in exchange for the evacuation of besieged regime-controlled towns of Fua and Kafraya.⁸⁹

The UN has criticized these population transfers as “not in line with humanitarian principles” and questioned whether they represent violations of international law prohibiting forced displacement of civilian populations.⁹⁰ The transfers have, however resulted in a small decline in the number of people living in besieged areas since January, from nearly 644,000 to 624,500 people.⁹¹ In April, the UN announced it no longer considered two locations—Rif Damascus’ Zabadani and Khan el Sheikh—as “besieged.”⁹² While the UN was neither party to the agreements nor their implementation, the UN did respond to IDP needs in Aleppo and Idlib provinces.⁹³





A U.S. Air Force A-10 Thunderbolt II departs after receiving fuel from a 908th Expeditionary Air Refueling Squadron KC-10 Extender during a flight in support of OIR. (U.S. Air Force photo)

COMPLETED OVERSIGHT ACTIVITIES

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COMPLETED OVERSIGHT ACTIVITIES

As required by Section 8L of the Inspector General Act, the Lead IG is responsible for planning, conducting, and reporting on oversight of overseas contingency operations. This section of the report provides information on outreach efforts by Lead IG agencies; completed Lead IG and partner agency oversight work related to audits, inspections, and evaluations; Lead IG investigative activity; and the OIGs' hotline activities from April 1, 2017, through June 30, 2017.

LEAD IG STAFFING

The Lead IG agencies use dedicated, rotational, and temporary employees as well as contractors to conduct oversight projects, investigate fraud and corruption, and perform various operational activities, such as strategic planning and reporting. Following an expeditionary workforce model, some oversight staff from the Lead IG agencies are stationed in offices in Iraq, Kuwait, Qatar, and Germany. Oversight teams from these offices and from offices in the United States travel to Jordan, Turkey, and other locations in the region to conduct fieldwork for their projects.

OUTREACH

Outreach and coordination continue to be important aspects of Lead IG work. During the quarter, the Lead IG agencies met with senior agency officials and coordinated with other oversight partners and agencies.

In April, the acting DoD IG, in his capacity as Lead IG, travelled to U.S. Central Command in Tampa, Florida, where he met with the Central Command Commander and senior officers. The purpose of the visit was to discuss Lead IG responsibilities and DoD OIG oversight efforts and to hear the Command's input on the operations and oversight activities.

During the quarter, the acting DoD IG continued to highlight Lead IG efforts and common audit issues in his quarterly meetings with the Service Inspectors General and the Service Auditors General.

In May, the USAID IG met with the new executive director of the World Food Programme. While USAID OIG does not have direct oversight of WFP operations, it is responsible for overseeing how USAID manages and oversees the funds provided to public international organizations. The USAID IG strongly encouraged the new executive director to ensure the independence of the WFP IG in carrying out oversight responsibilities.

On June 30, the DoS IG and his leadership team briefed the new Deputy Secretary of State on DoS challenges and current focus areas for DoS OIG oversight, including the DoS OIG's joint efforts with DoD OIG and USAID OIG to provide Lead IG oversight and quarterly reports for OIR and OFS.

Senior Lead IG officials, representing the DoD OIG, DoS OIG, and USAID OIG, regularly meet with policy officials, collect information, and conduct research related to OIR's military activities, governance activities, and humanitarian assistance.

Investigative briefings and the OIGs' hotlines are other avenues for outreach that are discussed later in this section. The efforts of Lead IG representatives, who travelled into the theater of operation to discuss oversight planning, are discussed in the Ongoing and Planned Oversight section of the report.

Oversight Projects Examine Key Activities

DoD OIG Assessment of Efforts to Train, Advise, Assist, and Equip the CTS

On April 19, 2017, the DoD OIG issued a report (DODIG-2017-074) on its assessment of U.S. and Coalition efforts to train, advise, assist, and equip the Iraqi Counter Terrorism Service (CTS). The assessment found that U.S. officials responsible for equipping the CTS through the Iraq Train and Equip Fund clearly documented the process across commands, adhered to statutory requirements for vetting, and maintained accountability of equipment while under U.S. control. However, several areas of program implementation needed improvement. The report contains four unclassified findings and two classified findings available in a classified annex.

The assessment found that U.S. and Coalition advisers were unable to obtain equipment and supplies needed to train recruits from the CTS warehouses in a timely manner, although there were stockpiled quantities of weapons, body armor, and other supplies in the warehouses. The delays were attributed to the highly centralized processes of the CTS headquarters. Release of any materiel from the warehouses required approval from the two-star general Director of Operations. Moreover, major end items required additional approval from the CTS Commanding General.

The assessment also found that CTS training programs, modeled after those used by U.S. special operations forces, lacked sufficient standards of evaluation in 13 of the 17 training courses. The report recommended that objective and measurable training-evaluation criteria and standards should be implemented. The report also stated that without adequate ability to evaluate training results, it could not be assumed that CTS graduates were capable of performing trained tasks in combat.

(continued on next page)

Oversight Projects Examine Key Activities *(continued from previous page)*

The Special Operations Joint Task Force-Operation Inherent Resolve agreed with the DoD OIG recommendations for corrective action in these areas. However, its comments did not fully address some specifics of the recommendations, and a further DoD OIG request was issued for descriptions of coordination efforts and mitigating activities that would fully close the recommendations. These recommendations remain unresolved.

The task forces agreed with the DoD OIG's recommendation that all trainees should participate in live-fire exercises but noted that the current CTS training facilities lack sufficient area for live-fire training of certain rocket-propelled weapons. It notes that when it is not possible to transport trainees to sites with the necessary facilities, the training program employs other techniques, such as dry-fire and simulated firing to familiarize the trainees with the weapon systems.

DoS OIG Inspection of the Bureau of Near Eastern Affairs

On May 25, 2017, the DoS OIG released a report (ISP-I-17-22) of its inspection of the DoS Bureau of Near Eastern Affairs, which has responsibilities crucial to the U.S. effort to defeat ISIS. The DoS OIG noted the bureau's accomplishments in a volatile region as well as some deficiencies relevant to the defeat-ISIS work. In particular, the DoS OIG noted the challenges to coordinating Syria policy and made a recommendation to improve stabilization planning.

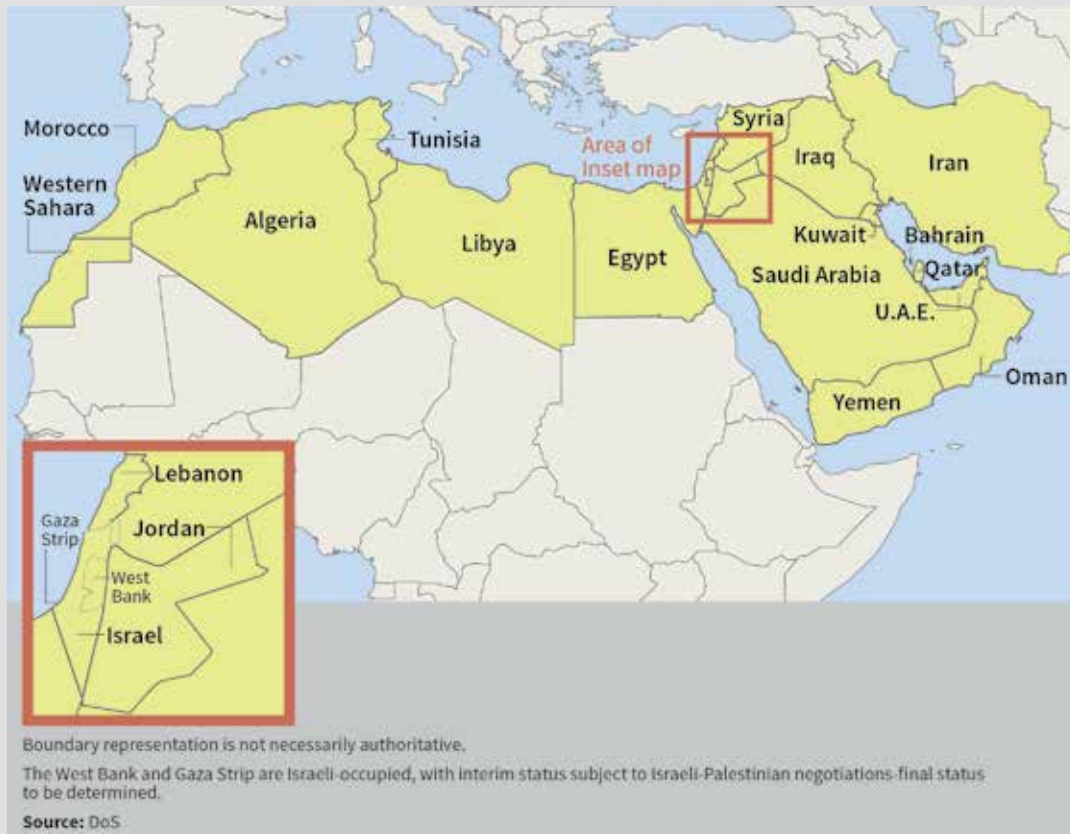
NEA is the DoS Bureau responsible for the general conduct of foreign relations with 19 countries and entities in the Middle East and North Africa, including countries directly and indirectly affected by ISIS and OIR. Figure 5 is a map of NEA's area of responsibility. NEA is also responsible for helping to develop and implement U.S. policy within its area of responsibility, under the supervision of the Assistant Secretary for Near Eastern Affairs.

NEA's region has been in constant political turmoil since the Arab Spring of 2011, with major conflicts that have created the largest refugee crisis since the Second World War. In addition, in countries where young people face an unemployment rate of 45 percent, 60 percent of the population in this region is under the age of 25, underscoring the risk of future instability in the absence of political and economic reform in the region.

The report noted that the operational tempo of the bureau had placed excessive workloads on NEA staff, which was contributing to high attrition rates, and limited Foreign Service Officer interest in the region. In particular, DoS employees in the offices responsible for Syria and Yemen faced unsustainable workloads, exacerbated by vacant positions, making it difficult for the two desks to fulfill the full range of their responsibilities. NEA stated that it was waiting for guidance from the Trump administration before restructuring these offices. The DoS OIG recommended that the offices review the practices of other offices that had faced similar challenges.

The DoS OIG also found that Syria policy coordination was complicated by unclear lines of authority among a number of U.S. government entities influencing Syria policy formulation and implementation. These included two Special Envoys, the Secretary of State, the National Security Council, and three DoD Combatant Commands. The report noted that, since 2014, no single DoS official has exercised Chief of Mission authority for Syria policy.

Figure 5.

NEA Area of Responsibility

A National Security Presidential Directive makes the DoS the U.S. Government agency responsible for leading and coordinating interagency efforts to prepare, plan for, and conduct stabilization and reconstruction efforts for countries at risk of or in transition from conflict. In fulfilling that responsibility, NEA planned and coordinated U.S. Government stabilization efforts in Syria and Iraq. However, the DoS OIG found that while doing so, NEA did not engage the DoS Bureau of Conflict and Stabilization Operations, which is the Secretary of State's senior advisor on instability, conflict, and stabilization, in its efforts to plan, coordinate, and identify resources for coordination efforts. The DoS OIG found that a lack of engagement with the Bureau of Conflict and Stabilization Operations hampered DoS efforts to meet its responsibilities as described in the Presidential Directive and that by failing to make full use of the bureau's capacity, NEA increased the risk that stabilization planning and coordination would be less effective and comprehensive. The DoS OIG recommended that NEA integrate the Bureau of Conflict and Stabilization Operations into stabilization planning for Syria and Iraq.

COMPLETED AUDIT, INSPECTION, AND EVALUATION PROJECTS

Lead IG agencies and their partners completed ten reports related to OIR from April 1, 2017, through June 30, 2017. These projects examined various activities in support of OIR, including the train, advise, assist, and equip mission; contract management; facility health and safety, intelligence; governance; and education programs.

Final Reports

AIR FORCE AUDIT AGENCY OVERSIGHT

Follow-On Audit, Remotely Piloted Aircraft Accountability and Maintenance, 380th Air Expeditionary Wing, Southwest Asia

F2017-0033-RA0000; May 16, 2017

The Air Force Audit Agency conducted this audit to evaluate corrective actions taken as a result of recommendations contained in Air Force Audit Agency audit F2013-0013-RA0000, *Remotely Piloted Aircraft Accountability and Maintenance*, issued February 20, 2013. That audit concluded personnel did not properly account for support equipment assets and timely perform time compliance technical orders. This follow-on audit found that personnel did not implement one of two 2013 recommendations associated with timely accomplishment of maintenance actions. The 380th Air Expeditionary Wing Commander concurred with the audit results and asserted that personnel will develop and implement an action plan to address the one open 2013 recommendation.

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL OVERSIGHT

Evaluation of the DoD Process of Allocating Intelligence, Surveillance, and Reconnaissance Capability in Support of Operation Inherent Resolve

DODIG-2017-097, June 28, 2017 (Classified)

The DoD OIG conducted this evaluation to determine whether the DoD allocation process for Intelligence, Surveillance, and Reconnaissance (ISR) capability effectively supported the CJTF-OIR Commander's intelligence requirements. The DoD OIG team conducted site visits and held interviews with personnel associated with the policies governing Global Force Management—a DoD process that identifies the global availability of forces and/or capabilities to support plans or missions, and personnel in theater.

After reviewing the Global Force Management processes, policies and governing documents, the DoD OIG recommended that the Joint Staff revise the Chairman Joint Chiefs of Staff Manual 3130.06B, "Global Force Management Allocation Policies and Procedures," October 12, 2016, to include periodic reviews of the entire ISR Global Force Management Allocation Plan throughout an extended contingency operation. This report is classified.

U.S Army’s Management of the Heavy Lift VII Commercial Transportation Contract Requirements in the Middle East

DODIG-2017-095, June 26, 2017

The DoD OIG conducted this audit to determine whether the Army properly managed the requirements of the Heavy Lift VII (HL7) commercial transportation contracts.

The HL7 contracts provide commercial transportation to move Army equipment, cargo, and personnel throughout the Middle East. The Army uses four contractors to fulfill its Heavy Lift transportation requirements, with each contractor performing under a separate contract. The Heavy Lift program is in its seventh iteration, so these contracts are referred to as the HL7 contracts.

The DoD OIG found that the Army did not adequately manage the HL7 contract requirements. Specifically, the Army ordered an average of 39 percent more transportation assets than it needed throughout the life of the HL7 contracts. Furthermore, Army Contracting Command–Rock Island guaranteed excessive minimum payments to each of the HL7 contractors. This prompted the Army to order services to meet the guaranteed minimums rather than what was actually required. As a result, the Army wasted \$53.6 million throughout the life of the HL7 contracts on services that it did not require.

The DoD OIG made four recommendations. Among these, the DoD OIG recommended that the Commander, 1st Sustainment Command implement a process for collecting and analyzing data on HL7 usage in order to better forecast requirements. Additionally, the DoD OIG recommended that the Commander, U.S. Army Central Command develop a process to validate the number of heavy lift assets that 1st Sustainment Command requests. Of the four recommendations, three are resolved and will be closed when the actions are fully implemented.

U.S.–Controlled and–Occupied Military Facilities Inspection–Camp Lemonnier, Djibouti

DODIG-2017-087, June 2, 2017

The DoD OIG inspected facilities at Camp Lemonnier, Djibouti, to determine whether they were in compliance with DoD health and safety policies and standards regarding electrical and fire protection systems. Camp Lemonnier, Djibouti provides housing and support for military personnel involved with OIR operations.

The DoD OIG found that the newly constructed U.S. military-occupied facilities were generally well-built. However, some new construction that was accepted as complete did not fully comply with DoD health and safety policies and standards. The inspection team discovered 172 electrical systems deficiencies and 519 fire protection systems deficiencies. These deficiencies resulted from acceptance of new construction that did not comply with DoD health and safety policies and standards, inadequate contractor maintenance, insufficient government inspection of work performed by the contractor, and lack of onsite government specialized skills in electrical and fire protection inspections. The DoD OIG

report stated that five of the deficiencies were critical and required immediate corrective action. The DoD OIG issued a notice of concern to the Commanders of Navy Installations Command, and Camp Lemonnier, Djibouti.

The DoD OIG made four recommendations to the Navy Installations Command. Specifically, the DoD OIG recommended that the Command 1) Conduct a root cause analysis, implement a corrective action plan for all deficiencies identified in the report, and ensure that all facility operations and maintenance comply with the Unified Facilities Criteria and the National Fire Protection Association standards; 2) Prepare and implement a corrective action plan to ensure all construction projects are reviewed for compliance with applicable electrical and fire protection systems codes and standards before they are accepted by the U.S. Government as complete; 3) Review the circumstances surrounding the failure by the contracting officer, contracting officer's representative, and the performance assessment representative to fully document the contractor's work performance and, as appropriate, initiate administrative action; and 4) Create an acquisition plan and take action to obtain the services of certified electrical safety experts and provide the DoD OIG a copy of these four plans within 90 days of the issuance of this report.

The Commander, Navy Installation Command and the Commander, Navy Region Europe, Africa, Southwest Asia agreed with most of the report's findings and have taken steps to address them. However, the Commander, Navy Region Europe, Africa, Southwest Asia did not fully address the recommendation regarding the accountability of the acquisition specialist who did not adhere to guidelines. Nor did he fully address the recommendation to acquire the services of electrical safety experts and fire protection engineers. The DoD OIG has asked the Commander, Navy Region Europe, Africa, Southwest Asia to provide further comments that address the specifics of the recommendations within the 90 days of the issuance of this report.

Assessment of U.S. and Coalition Plans and Efforts to Train, Advise, Assist, and Equip the Iraqi Counter Terrorism Service and the Iraqi Special Operations Forces
DODIG-2017-074, April 19, 2017

The DoD OIG conducted this evaluation to assess U.S. and Coalition efforts to train, advise, assist, and equip the Iraqi Counter Terrorism Service (CTS) and the Iraqi Special Operations Forces in support of operations against ISIS. The CTS is an independent organization reporting directly to the Iraqi Prime Minister and is consistently regarded as Iraq's premier fighting force.

The DoD OIG made recommendations to establish a more efficient release authority for CTS equipment, develop objective training evaluation criteria, identify training requirements associated with certain weapons, support training with these weapons, and develop a plan to improve the CTS's refit process. This report is discussed in more detail in the feature on page 63.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL OVERSIGHT***Audit of Baghdad Diplomatic Support Center Task Orders Awarded Under Operations and Maintenance Support Services Contract SAQMMA12D0165***

AUD-MERO-17-45, June 15, 2017

The DoS OIG conducted this audit to determine whether the DoS approved invoices submitted by the contractor for two task orders awarded under the Operations and Maintenance Support Service contract that contained unallowable or unsupported costs. The DoS OIG found that NEA, the responsible agency, approved invoices submitted by the contractor that were generally supported and allowable. Specifically, the OIG reviewed a statistical sample of 46 invoices totaling \$43.1 million paid to the contractor through August 2016 and found that \$40.8 million of the sampled costs were supported and allowable. Additionally, the OIG found that the percentage of supported and allowable costs approved for payment by NEA improved over time. For example, 93 percent of the total sampled invoice amounts in 2014 and 2015 were supported and allowable. This increased to 99 percent in 2016.

However, the DoS OIG also found that NEA approved 21 invoices that contained \$2.3 million in questioned costs. Of this amount, the DoS OIG questioned \$2.2 million in costs that were not adequately supported as required by contract terms, and \$118,000 in costs considered unallowable based on the contract terms, applicable laws, or regulations. On the basis of testing a statistical sample of invoices, the OIG estimated that the untested invoices NEA approved for payment could contain approximately \$2.2 million in additional questioned costs, of which \$2.1 million were unsupported and \$109,000 were unallowable. Altogether, the DoS OIG questioned a total \$4.5 million in costs associated with the task orders, indicating an increased risk of waste.

The DoS OIG made six recommendations to the DoS to address actual and estimated questioned costs identified in this audit. Based on responses from the relevant offices, the DoS OIG considers all recommendations resolved pending further action.

Audit of the Department of State's Contract to Monitor Foreign Assistance Programs in Iraq

AUD-MERO-17-41, May 25, 2017

In September 2011, the DoS awarded a \$15-million indefinite-delivery, indefinite-quantity contract to a contractor to provide support for overseeing foreign assistance programs in Iraq, including \$7 million in task orders to support monitoring of foreign assistance in country. The DoS OIG conducted this audit to assess the DoS's management and oversight of the contractor's monitoring performance. Specifically, the objectives of this audit were to determine 1) the extent to which the DoS is managing and overseeing the contract in accordance with Federal and DoS regulations and guidelines and 2) whether the contractor is providing monitoring support in accordance with contract terms and conditions.

The DoS OIG found that the contracting officer's representatives approved invoices for payment without reviewing sufficient documentation to support the invoiced amount. Specifically, the DoS OIG found that 51 of 75 invoices (68 percent) were approved for payment without documentation that supported the invoiced amount. As a result, the DoS OIG is questioning a total of \$3,053,893 in unsupported costs.

Additionally, the DoS OIG found that the DoS did not adequately maintain contract files and did not promptly realign funds to specific contract line items with depleted balances, which resulted in delayed invoicing for incurred costs. With respect to the contractor's performance, the DoS OIG found that the contractor provided satisfactory monitoring support to the DoS bureaus and fulfilled contract requirements. For example, as contractually required, the contractor submitted reports on its monitoring activities. The DoS OIG reviewed a random selection of 50 reports that the contractor prepared and submitted to the bureaus and found that they met contract requirements. In addition, bureau and Embassy Baghdad representatives stated that they considered the contractor's monitoring reports useful and praised its monitoring support.

The DoS OIG made three recommendations to the Bureau of Administration to determine whether the \$3,053,893 in unsupported costs identified in this report are allowable, recover all costs determined to be unallowable, and improve the oversight capabilities of future monitoring contracts by including objective and measurable criteria to assess contractor performance. The DoS OIG considers all three recommendations resolved, pending further action.

Inspection of the Bureau of Near Eastern Affairs

ISP-I-17-22, May 25, 2017

The DoS OIG conducted an inspection of the DoS Bureau of Near Eastern Affairs (NEA) in order to assess the Bureau's policy implementation, resource management, and management controls. The DoS OIG made 17 recommendations to improve the NEA's strategic planning, foreign assistance, human capital management, and information technology operations. The NEA concurred with all 17 recommendations. This report is discussed in more detail in the feature on page 64.

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

Shift in USAID Education Activities May Diminish Efforts to Alleviate Strains on Lebanese Public Schools

AR 8-268-17-003-P, May 18, 2017

USAID OIG conducted this audit to assess USAID's efforts to implement the Quality Instruction Toward Access and Basic Education Improvement Project. Specifically, the OIG sought to 1) understand the project's primary challenges and the actions the USAID/Lebanon Mission took to overcome them, and 2) determine whether the actions taken would achieve the project's goal of alleviating strains on Lebanon's education system, including from the inflow of Syrian refugee children.

The audit found that USAID's main challenge was that it had started the project without the Lebanese Ministry of Education and Higher Education fully endorsing the project's approach and planned activities. USAID/Lebanon and the Ministry did not sign a memorandum of understanding for the project's approach and activities until March 2016—nearly 18 months after USAID started the project, and 26 months after the launch of Reaching All Children with Education, another program designed to support Lebanon's schools. Reaching All Children with Education, a 3-year, multimillion-dollar initiative funded by international donors, sought to enroll 400,000 school-age children affected by the Syrian crisis in public schools. The delays in implementing the USAID project stemmed from both political uncertainties in Lebanon and from the Ministry's inability to manage both projects.

This delay slowed a number of planned project activities and required the Mission to adjust the project. Ultimately, the Ministry asked USAID to abandon two of the project's flagship activities for providing access to education and asked USAID to purchase 100 buses for the school system and to purchase information and communications technology equipment for 400 resource rooms. USAID agreed to these changes to move the project forward, but how these changes would affect Syrian refugees remained unclear, as project officials and the Ministry had not agreed on whether the new equipment would be made available to refugee students. Moreover, the project lacked the operational plans called for in USAID policy to maximize and sustain the benefits of the buses and equipment for vulnerable students.

USAID OIG made two recommendations aimed at helping USAID/Lebanon improve implementation of the project's new procurement initiatives. The Mission agreed with those recommendations.

GOVERNMENT ACCOUNTABILITY OFFICE OVERSIGHT

DoD Needs to Improve Visibility and Accountability Over Equipment Provided to Iraq's Security Forces

GAO-17-433, May 31, 2017

The objective of this congressionally-requested GAO project was to review the DoD's accountability of equipment funded by the Iraq Train and Equip Fund. The GAO assessed the extent to which the DoD maintains visibility and accountability of ITEF-funded equipment from acquisition through transfer to the government of Iraq or the Kurdistan Regional Government.

The GAO found that the DoD maintains limited visibility and accountability over equipment funded by the ITEF. DoD guidance states that DoD components should use the Security Cooperation Information Portal to identify the status and track the transportation of all building partner capacity materiel, such as ITEF. The DoD also issued an order in October 2016 requiring DoD components to ensure that equipment transfer dates are recorded in the portal.

Specifically, the GAO found that the DoD is not ensuring that the Security Cooperation Information Portal is consistently capturing key transportation dates of ITEF-funded equipment. The process for providing the equipment to Iraq's security forces generally falls into three phases: 1) acquisition and shipment, 2) staging in Kuwait and Iraq, and 3) transfer to the government of Iraq or the Kurdistan Regional Government. However, for the 566 ITEF-funded requisitions marked as complete in the Security Cooperation Information Portal's management reporting system as of February 2017, the GAO found that the system captured one of two key transportation dates for 256 of the requisitions in phase 1 and none of the transportation dates for these requisitions in phase 2 or phase 3. DoD officials attributed the lack of key transportation dates in the Security Cooperation Information Portal's management reporting system to potential interoperability and data reporting issues in all three equipping phases. In addition, the DoD cannot fully account for ITEF-funded equipment transfers because of missing or incomplete transfer documentation. Without timely and accurate transit information, the DoD cannot ensure that the equipment has reached its intended destination, nor can program managers conduct effective oversight of ITEF-funded equipment.

The GAO made four recommendations that include identifying the root causes for addressing why the DoD is not capturing ITEF-funded equipment transportation dates in the Security Cooperation Information Portal and developing an action plan to address these issues. The DoD generally concurred with GAO's recommendations and stated that it would develop a plan.

INVESTIGATIONS

The investigative components of the Lead IG agencies and partner agencies continued to conduct investigative activity related to OIR during the quarter. The Lead IG agencies used deployed investigators in Kuwait, Qatar, Iraq, Saudi Arabia, and United Arab Emirates, as well as in Germany and Washington, D.C., to conduct these investigations.

Investigative Activity

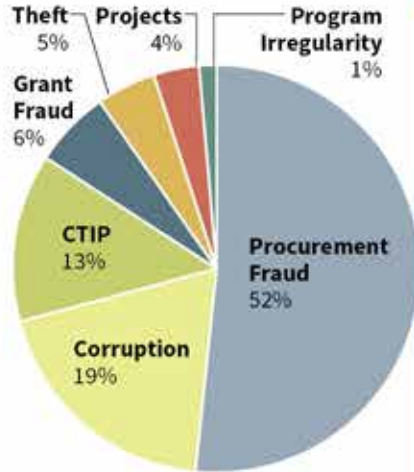
During the quarter, the Lead IG investigative components and the military investigative organizations initiated eight new OIR-related investigations involving allegations of procurement or program fraud, corruption, theft, and trafficking in persons. Twenty-eight investigations were closed during the period.

The Fraud and Corruption Investigative Working Group, consisting of representatives from the Defense Criminal Investigative Service (DCIS), the DoD OIG's investigative division, 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, coordinate and de-conflict their investigations of fraud and corruption in OIR-related programs and operations. The FBI is a collaborating agency. During the quarter, the representatives coordinated efforts on 83 open investigations.

A consolidated look at the activities of these investigative components during this quarter can be found in the dashboard on the next page.

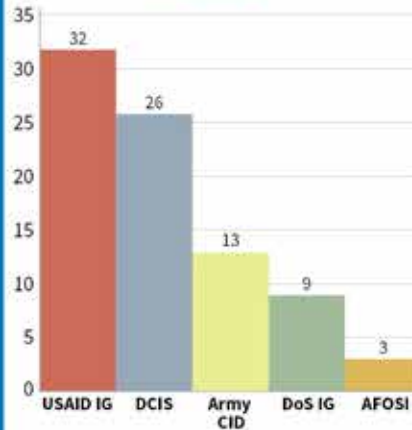
ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION INHERENT RESOLVE
As of June 30, 2017

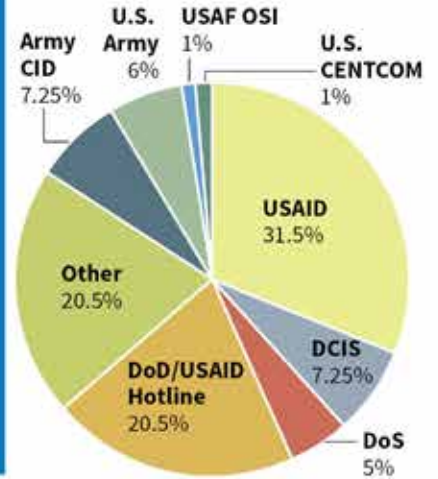


OPEN INVESTIGATIONS
83

OPEN INVESTIGATIONS BY WORKING GROUP MEMBER*



SOURCES OF ALLEGATIONS



FY 2017 RESULTS

Arrests	—
Criminal Charges	—
Criminal Convictions	—
Savings/Recoveries	—
Suspensions/Debarments	21/13
Job Terminations	2
Personnel Actions	2
Other Administrative	16

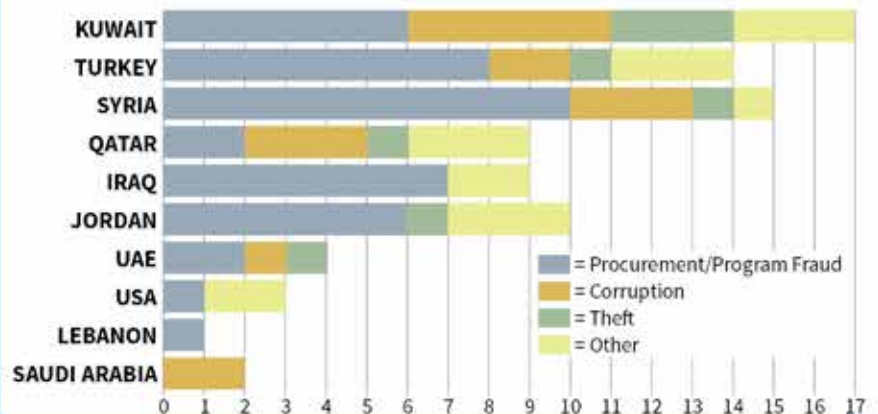
Q3 FY 2017 BRIEFINGS

No. of Briefings	41
No. of Attendees	360

PRIMARY OFFENSE LOCATIONS



Not represented on the map: USA



*Some investigations are joint with more than one agency and some not joint with any other agency. Therefore, the total number of Joint Open Cases may not equal the total number of Open Cases. Open Cases as of 6/30/2017. Note: Cumulative since 1/1/2015.

As of June 30, 2017, these open investigations did not include “legacy cases” that the DCIS and DoS OIG special agents are continuing to pursue related to actions committed during Operation Iraqi Freedom and its immediate successor, Operation New Dawn. The OIR-related investigations involved allegations of procurement, grant, and other program fraud; corruption involving U.S. Government officials; theft and diversion of Government funds or equipment; and other offenses, including trafficking in persons.

DEFENSE CONTRACTOR AGILITY RESOLVES CRIMINAL, CIVIL, AND ADMINISTRATIVE CASES TOTALING NEARLY \$350 MILLION

In a joint investigation, DCIS, Army Criminal Investigation Command, and the FBI examined allegations that Agility Public Warehousing Co., and the Sultan Center Food Products Co., both Kuwaiti-based companies, overcharged the DoD for locally available fresh fruits and vegetables that Agility purchased from Sultan. Agility allegedly negotiated a 10 percent discount on items purchased from Sultan, but failed to disclose the discount to the DoD, as required by its contracts, and instead charged the DoD the full amount shown on invoices.

On May 26, 2017, the United States agreed to a global resolution of all criminal, civil, and administrative cases arising from these allegations. Agility agreed to pay \$95 million to resolve civil fraud claims, to forego \$249 million in administrative claims against the United States under its military food contracts, and to plead guilty to a criminal misdemeanor offense for theft of government funds. The Defense Logistics Agency will release a claim of \$27.9 million against Agility and lift its suspension of Agility. The company was suspended from Federal government contracting after it was indicted in 2009. The Defense Logistics Agency and Agility entered into an administrative agreement that requires the company to maintain an ethics and compliance program and to employ an independent corporate monitor to provide oversight of an Agility entity.

FORMER U.S. GOVERNMENT CONTRACTOR SENTENCED FOR KICKBACKS CONSPIRACY

On June 9, 2017, a former Government contractor received a sentence of 4 years in prison and an order of \$3.4 million in restitution owed to the DoS for his participation in a kickback conspiracy in Iraq. The contractor, Wesley Struble, received at least \$390,000 in cash to help increase the amounts charged to the DoS for leasing property in Iraq, and then sent the cash back to family members in the United States, concealed in packages. Two co-conspirators were charged in March 2017; one is awaiting trial and one is subject to extradition proceedings from Romania.

ONGOING USAID OIG INVESTIGATION INTO NGO FRAUD RING RESULTS IN DEBARMENTS

An ongoing USAID OIG investigation into bid rigging, collusion, bribery, and kickbacks between Turkish vendors and procurement staff from four NGOs working in southeast Turkey resulted in the debarments of 13 individuals and companies in April and June

2017. The investigation has thus far uncovered evidence of rings of Turkish vendors who colluded with corrupt procurement staff among USAID contractors implementing cross-border programs to provide humanitarian assistance to Syrian internally displaced persons.

The investigation of these vendors also led to the suspension of one employee, the resignations of five employees, and the debarment of three individuals. In addition, USAID has implemented 13 systemic changes effecting award management, program oversight, internal processes, and fraud prevention efforts.

USAID OIG INVESTIGATION OF COLLUSION LEADS TO RESIGNATION

In October 2015, USAID OIG investigated alleged collusion between a USAID implementer's logistics staff members and a vendor that supplied goods for humanitarian assistance. During the investigation, the USAID OIG discovered that the implementer's logistics manager did not disclose previous conflicts of interest, specifically that his relative owned a company that had won tenders [offers to submit bids for contracts] from a USAID implementer while he was still employed there. The USAID OIG shared its findings with the individual's current employer, an NGO conducting cross-border operations. As a result of the investigation, the logistics manager resigned in April 2017.

USAID OIG INVESTIGATION INTO FRAUD IN SYRIA PROGRAM RESULTS IN SIX SUSPENSIONS

In March 2015, the USAID OIG received allegations of fraud and mismanagement against an OFDA sub-awardee. The USAID OIG found that the sub-awardee had not distributed aid products in southern Syria in accordance with the sub-award, but instead had another organization do the distribution. Despite the fact that the sub-awardee did not incur the planned expenses for the warehouse, transportation, or distribution, it falsified documentation and billed OFDA for the full cost of the project. In addition, in 2013, the sub-awardee falsified pay slips and charged USAID the salaries of employees working at a USAID-funded hospital in Jordan although the employees had left the organization several months earlier. In May 2017, USAID suspended the sub-awardee and five of its employees from doing business with the U.S. Government.

Fraud Awareness Activities

Investigators from the Lead IG agencies continued to conduct fraud awareness activities during the quarter. Specifically, in May 2017, USAID OIG investigators provided two fraud awareness briefings to 52 participants at USAID/OFDA pharmaceutical supply chain trainings in Amman, Jordan, for those staff members working on USAID humanitarian programs in Iraq, Syria, and Yemen. In addition to the briefings, senior leaders from the USAID OIG met senior UNICEF officials in Amman, Jordan to discuss Syria-related matters.



“Fraud Awareness in the Syrian Humanitarian Context” workshop in Oslo, Norway. (USAID OIG photo)

Newly Formed D-ISIS Investigative Task Force Begins Conducting Outreach

USAID has expanded its efforts in the OIR area of responsibility to reflect its role in countering and defeating ISIS through humanitarian and development programming. In parallel, the USAID OIG established the D-ISIS Investigative Task Force in April 2017 to ensure oversight and prevent fraud, waste, and abuse in these operations.

The D-ISIS Investigative Task Force brings together OIG staff to expand the work, increase the level of expertise in OIR matters, and coordinate investigations related to USAID’s defeat-ISIS and humanitarian aid programs in Syria, Iraq, Jordan, Turkey, and Lebanon. Members include USAID OIG investigators, analysts, auditors, and managers based in Washington, DC; Cairo, Egypt; and Frankfurt, Germany; as well as DoS OIG investigators. The task force meets biweekly, providing a forum for reviewing and planning key oversight initiatives, and an opportunity for USAID and DoS OIG staff to collaborate on their ongoing joint cases. USAID/OFDA’s risk mitigation officer often attends these meetings to provide a link to USAID/OFDA and serve as a liaison with the USAID OIG.

On June 21, 2017, USAID OIG special agents, collaborating with Norway’s Ministry of Foreign Affairs, provided a workshop entitled “Fraud Awareness in the Syrian Humanitarian Context” in Oslo, Norway. Fifty-seven attendees from various NGOs and bilateral donors learned about common fraud schemes, product substitution, procurement file reviews, and analysis of various case studies. Several NGOs in attendance currently work in Iraq and Syria under multi-million dollar USAID-funded cooperative agreements. USAID OIG special agents gave presentations based upon their field experience working cases in this area.

HOTLINE ACTIVITY

Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. The OIGs' hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; and abuse of authority for independent review.

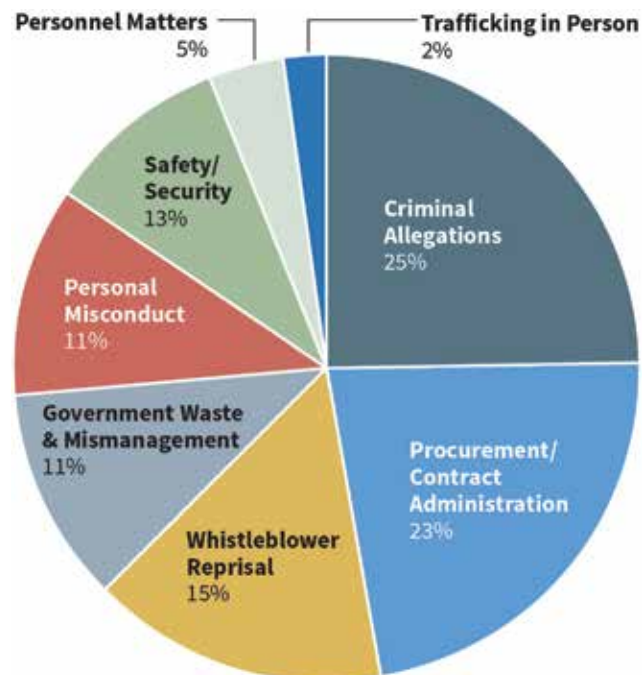
The OIG hotline representatives process the complaints they receive and refer these complaints to the appropriate entity in accordance with their respective protocols. Any hotline complaint that merits referral is sent to the responsible organization for investigation or informational purposes.

The DoD OIG employs an investigator to coordinate the hotline contacts received among the Lead IG agencies and others, as appropriate. During the reporting period, the investigator received and coordinated 55 contacts related to OIR and opened 57 cases, which were referred within the DoD OIG, to other Lead IG agencies or to other investigative organizations. Some contacts include multiple allegations that result in multiple cases.

As noted in Figure 6, the majority of the complaints received during this quarter related to personal misconduct and other personnel matters, criminal allegations, and procurement or contract administration irregularities.

Figure 6.

Hotline Activity





DANGER

STAND CLEAR

STAND CLEAR

DANGER

STAND CLEAR

MY03XE

TRAILER CONNECTOR





A U.S. Army Soldier climbs atop a mine-resistant ambush-protected vehicle while providing force protection for an Iraqi security forces patrol base in Mosul. (U.S. Army photo)

ONGOING AND PLANNED OVERSIGHT ACTIVITIES

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ONGOING AND PLANNED OVERSIGHT ACTIVITIES

This section of the report discusses the ongoing Lead IG strategic planning process as well as ongoing and planned audit, inspection, and evaluation work. The ongoing and planned oversight projects, as of June 30, 2017, are listed in separate tables.

STRATEGIC PLANNING

Pursuant to Section 8L of the Inspector General Act, the Lead IG is required to develop and carry out a joint strategic plan to guide comprehensive oversight of programs and operations for each OCO and to provide each plan to Congress annually. 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.

Planning Group Meets Quarterly

On April 27, 2017, the Joint Planning Group held its 38th meeting, at which the Acting Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia, in the Office of the Under Secretary of Defense for Policy, discussed the opportunities and challenges in Afghanistan. The second half of the meeting addressed the ongoing and planned oversight projects as well as those projects nearing completion.

To inform the planning activities and coordinate projects among oversight entities, the Southwest Asia Joint Planning Group, which began in 2008, serves as the primary vehicle

DoD OIG Initiates FY 2018 Annual Planning

Senior DoD OIG representatives traveled into theater and to command headquarters during the quarter to discuss OIR operations and possible oversight projects. In May 2017, representatives met with officers in the CJTF-OIR to discuss current operational challenges and where oversight would be most productive. Areas discussed included equipment, contracting, intelligence, and other support functions.

In June 2017, these senior representatives visited officials in the U. S. Special Operations Command and Central Command to get a better understanding of challenges and oversight possibilities at the command level. Issues discussed at this level involved funding, civilian casualties, and intelligence matters. The representatives used the information gained from these trips to plan near-term and future projects.

to coordinate audits, inspections, and evaluations throughout Southwest Asia. In late 2014, upon the designation of the Lead IG for OIR, the three Lead IG agencies began developing and carrying out a joint strategic plan for comprehensive oversight of OIR. The Joint Planning Group, which meets quarterly, continues as a forum for information sharing and coordination of the broader Federal oversight community's efforts in Iraq, Syria, Afghanistan, and Southwest Asia, including oversight by the Military Service Inspectors General, the Government Accountability Office, and the Service Audit agencies.

FY 2018 Planning Continues

During the quarter, the Lead IG agency representatives continued FY 2018 comprehensive joint strategic planning for OIR, focusing on the agreed upon strategic oversight areas, considering coordination opportunities for audits and investigation, and discussing possibilities for complementary oversight.

The Lead IG representatives will continue meeting over the next few months to plan projects consistent with the strategic oversight areas, with the goal of issuing the FY 2018 joint strategic oversight plan for OIR in the fall. The following provides a short description of each of the five strategic oversight areas for the OIGs.

FY 2018 Strategic Oversight Areas

Security

Ability of the people to conduct their daily lives without fear of systematic or large-scale violence by establishing transitional public order; countering illegal combatants and criminal elements; conducting border control; protecting key personnel and facilities; establishing and strengthening relationships with host-nation military and police; enforcing cessation of hostilities and peace agreements; and disarming, demobilizing, and reintegrating belligerents.

Governance and Civil Society

Ability of government to serve its citizens through rules, processes, and behavior by which interests are articulated, resources are managed, and power is exercised in a society by building host-country governance capacity; promoting inclusive and effective democracy; promoting reconciliation; fostering sustainable and appropriate reconstruction activities; enabling fair distribution of resources; and countering and reducing corruption, inequality, and extremism.

Stabilization

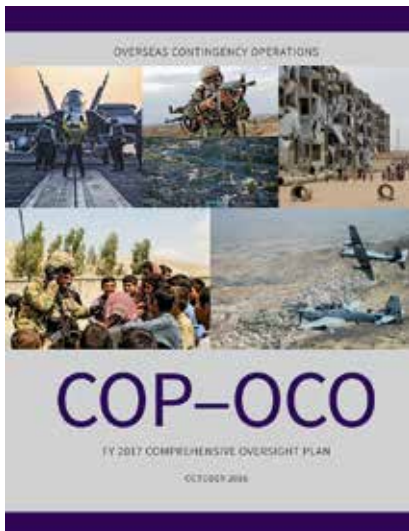
Ability of people affected by conflict to return to their homes and pursue opportunities for sustainable livelihoods in peaceful communities and effective economic systems. Stabilization includes repairing or rebuilding essential infrastructure and buildings; reestablishing public utilities and basic health services; removing remnants of war and debris; creating conditions for the resumption of basic commerce; and planning for humanitarian assistance.

Support to Mission

Enable the U.S. Government to conduct military operations and diplomatic efforts, and to provide humanitarian assistance to the local population, including securing U.S. personnel and property; grant and contract management; program and project administration; occupational safety and health of U.S. infrastructure; and logistical support to U.S. personnel.

Humanitarian Assistance

Ability of the people to be free from want of basic needs and transition to peaceful coexistence in communities with opportunities for advancement; to save lives and alleviate suffering of a crisis-affected population, according to the basic principles of humanity, impartiality, and neutrality.



Implementing the FY 2017 Oversight Plan

The *FY 2017 Joint Strategic Oversight Plan for Operation Inherent Resolve*, effective October 1, 2016, was included in the *FY 2017 Comprehensive Oversight Plan for Overseas Contingency Operations*. The Plan organizes OIR-related oversight projects into five strategic oversight areas:

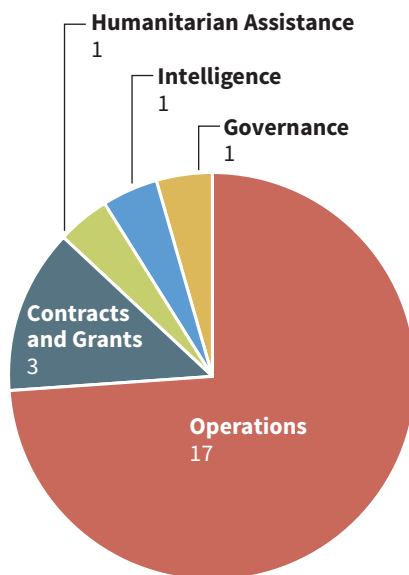
- Contracts and Grants
- Operations
- Governance
- Humanitarian Assistance
- Intelligence

The FY 2017 ongoing and planned projects are aligned according to these strategic oversight areas.

ONGOING PROJECTS

As of June 30, 2017, the Lead IG agencies and its partner agencies have 23 ongoing projects directly related to OIR. Figure 7 describes the ongoing projects by strategic oversight area. The discussion that follows highlights some of the ongoing projects by the five strategic areas. Table 5 lists the project title and objective for each of these projects.

Figure 7.
Ongoing Projects



- Contracts and Grants:** Three ongoing projects are related to contracts and grants. The DoD OIG is conducting two audits related to telecommunications and base support contracts. USAID OIG is auditing selected obligations and costs incurred related to USAID's humanitarian assistance in Syria and neighboring countries.
- Operations:** Seventeen of the 23 ongoing projects this quarter are related to operations. The DoD OIG projects are assessing the Syria Train and Equip Fund, a military facility, acquisition cross servicing agreements, emergency management, and counternarcotics. The DoS OIG is auditing programs involving explosive detection dogs, fuel acquisition and distribution in Jordan, the Rewards for Justice Program (for those who provide credible evidence that disrupts terrorism), and conventional weapons destruction. The GAO has three ongoing projects examining refugee screening, U.S. military enabler support efforts, and U.S. assistance to Iraq's security forces. The Air Force Audit Agency has an ongoing project evaluating security programs in the U.S. Air Forces Central location. The Army Audit Agency is auditing overtime pay and entitlements for deployed civilians, the deployable disbursing system, and OIR obligations and expenditures. The Naval Audit Service is planning a project to verify that the Navy's obligations and disbursements in support of OCO are in compliance with applicable laws and regulations.
- Governance:** The DoS OIG is auditing the Bureau of European and Eurasian Affairs activities, which support DoS governance and humanitarian assistance operations related to OIR.
- Humanitarian Assistance:** USAID OIG is conducting an audit of the agency's oversight of public international organizations for humanitarian disasters.
- Intelligence:** The DoD OIG has one ongoing intelligence-related project, which is evaluating the DoD's intelligence, surveillance, and reconnaissance capability in support of OIR.

Table 5.

Ongoing Oversight Projects, as of 6/30/2017

Project Title	Objective
ARMY AUDIT AGENCY	
<i>Audit of Overtime Pay and Entitlements for Deployed Civilians</i>	To verify that overtime was effectively managed and downrange entitlements (including danger and post differential pay) were accurately paid to civilians deployed in support of OIR and Operation Freedom's Sentinel.
<i>Audit of the Army's Reporting of Obligations and Expenditures for Operation Inherent Resolve</i>	To verify the accuracy of the Army's obligations and disbursements reported in the <i>Cost of War</i> report for OIR.
<i>Audit of the Deployable Disbursing System</i>	To verify that the Deployable Disbursing System transactions were controlled, supported and accurately recorded, and the system users were properly trained.
AIR FORCE AUDIT AGENCY	
<i>AFCENT AOR Security Programs</i>	To determine if Air Force personnel effectively manage the security program at the U.S. Air Forces Central location, and specifically if personnel properly protect classified storage areas and computer systems and limit access to classified data to those personnel with appropriate level clearances.
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
<i>Evaluation of Airborne ISR Processing, Exploitation, and Dissemination for OIR</i>	To evaluate whether the Combined Joint Task Force-OIR Commander's intelligence requirements are being satisfied by the current airborne ISR processing, exploitation, and dissemination process.
<i>Evaluation of the Syria Train and Equip Program (Phase II)</i>	To evaluate and determine Special Operations Joint Task Force-Operation Inherent Resolve compliance with legal mandates for appropriately vetting Syrian nationals being supported under the Syria Train and Equip Program; and evaluate the Special Operations Joint Task Force-Operation Inherent Resolve processes and procedures for recruiting, processing, training, equipping, and supporting forces authorized for support in the fight against ISIS in Syria.
<i>Military Facilities Inspection-Al Udeid Air Base, Qatar</i>	To determine whether U.S. military-occupied facilities supporting OCO operations comply with DoD health and safety policies and standards regarding electrical, fire protection, and fueling systems.
<i>Audit of the DoD Acquisition Cross Servicing Agreements</i>	To determine whether U.S. Africa Command is effectively managing acquisition cross servicing agreement transactions for logistics, supplies, and services to support OIR and other operations in the region.
<i>Audit of the Army's Emergency Management Program in Kuwait</i>	To determine whether the DoD established and maintained a comprehensive emergency management program for Army installations in Kuwait.

Project Title	Objective
<i>Audit of Combatant Command Oversight of Counternarcotics Activities</i>	To determine whether U.S. Central Command and U.S. Africa Command effectively provided oversight for counternarcotic activities. This project is one of a series of audits on DoD counternarcotics efforts employed to counter terrorism financing.
<i>Audit of Defense Information Technology Contracting Organization Contract Awards</i>	To determine whether the Defense Information Technology Contracting Organization is properly awarding telecommunication contracts.
<i>Audit of Base Support Contracts in Bahrain</i>	To determine whether the U.S. Navy is providing effective oversight of the contracts for base support services in Bahrain.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
<i>Audit of Selected Contracts and Grants within the Bureau of European and Eurasian Affairs</i>	To audit the administration and oversight of contracts within the Bureau of European and Eurasian Affairs. The OCO aspect of this audit will be humanitarian support to Syrian refugees in Turkey and/or Europe and grants/contracts supporting security screening of refugees and other travelers coming to the United States via Europe. This is one in a series of audits related to DoS's administration of contracts and grants.
<i>Audit of Jordan Fuel Acquisition and Distribution</i>	To determine whether 1) fuel acquisition, storage, and distribution are performed in accordance with contract terms and Federal regulations, and 2) the Bureau of Near Eastern Affairs is adhering to policies and procedures to ensure the safety and security of Post personnel. This audit is one in a series of audits designed to assess the oversight of DoS fuel operations at locations directly supporting OIR.
<i>Follow-Up Review of Explosive Detection Dogs in Iraq and Afghanistan</i>	To follow up on the DoS OIG recommendations made in a 2010 report where the OIG found that the Bureau of Diplomatic Security could not verify the detection abilities of its explosive detection canines under three programs: the Baghdad Embassy Security Force, the Kabul Embassy Security Force, and Personal Protective Services in Kabul.
<i>Audit of the Process to Approve, Disburse, and Report on Rewards for Justice Program Expenditures</i>	To determine whether the Rewards for Justice Program is approving, disbursing, and accurately reporting program expenditures to Congress in accordance with Federal requirements and DoS guidance. The program funds rewards to individuals who provide information on terrorists, including notable ISIS terrorist operators.
<i>Audit of Conventional Weapons Destruction Program</i>	To determine the extent to which the Bureau of Political-Military Affairs monitors the Conventional Weapons Destruction awards and took actions to address performance deficiencies, if identified. Program funding is used, in part, for demining in territories liberated from ISIS.

Project Title	Objective
GOVERNMENT ACCOUNTABILITY OFFICE	
<i>Refugee Screening Process</i>	To determine 1) what the data indicates about the characteristics of refugee resettlement applications to the United States; 2) how the DHS determines admissibility for refugees seeking resettlement in the United States; 3) to what extent the DHS and DoS have implemented policies and procedures for conducting security checks of applicants for refugee resettlement; and 4) how, if at all, the DHS and DoS coordinate with other U.S. agencies in conducting such security checks.
<i>U.S. Military Enabler Support within Operation Inherent Resolve</i>	To evaluate how 1) U.S. military enablers support Coalition airstrikes, 2) enabler resource allocation decisions are made within Operation Inherent Resolve, 3) the United States determines the types of enabler support to provide, and 4) the United States ensures that groups, such as Iranian-back Shia militias or Iranian military forces, do not benefit from U.S. military enabler support.
<i>Disposition of Selected U.S. Assistance to Iraq’s Security Forces</i>	To determine 1) the policies and procedures that are in place to ensure the accountability, physical security, and end use of U.S. provided equipment through ITEF after transfer to the government of Iraq or Kurdistan Regional Government and to what extent are these policies and procedures being carried out; 2) what is known about the location and use of equipment provided through ITEF after transfer; and 3) what controls are in place to ensure the accountability of ITEF-funded cash transfers to the government of Iraq, Kurdistan Regional Government, and other recipients.
NAVAL AUDIT SERVICE	
<i>Department of the Navy Overseas Contingency Operations</i>	To determine that the Department of Navy’s obligations and disbursements supporting overseas contingency operations are in compliance with applicable laws and regulations, and that internal controls were in place and functioning as intended.
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
<i>Audit of USAID’s Assistance to Public International Organizations</i>	To determine 1) what assessment of risk USAID offices are conducting before awarding funds to public international organizations, 2) how the risks associated with awards to these organizations are mitigated, 3) how public international organization programs and funds are overseen by USAID offices, and 4) to what extent vulnerabilities exist within USAID’s assistance provided to the organizations.
<i>Audit of Selected Obligations and Costs Incurred Under USAID’s Overseas Contingency Operations Relating to USAID’s Humanitarian Assistance in Syria and Neighboring Countries</i>	To determine whether 1) USAID awarded, obligated, modified, monitored, and reported funds according to established requirements and 2) the costs incurred were supported, allowable, allocable, and reasonable in accordance with established requirements and award provisions.

Other Ongoing OIR-Related Projects

The Department of Homeland Security (DHS) OIG has 13 ongoing and planned projects examining programs and activities to protect the homeland against terrorist activities. While DHS OIG efforts are focused more broadly than OIR, many of these DHS OIG projects relate to the U.S. efforts to counter ISIS.

The Department of Justice (DOJ) OIG is currently conducting four projects to assess the DOJ's overall counterterrorism and national security efforts, which contribute to efforts to protect the homeland and may include efforts to counter ISIS as a part of an expansive counterterrorism effort.

The Treasury OIG has an ongoing project to audit Treasury's programs to disrupt ISIS finances.

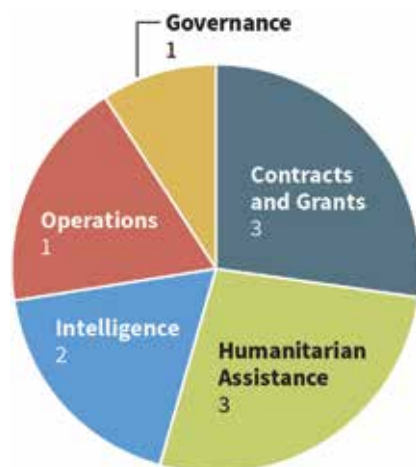
Appendix B provides a listing of the other ongoing OIR-related oversight efforts, including the project title and objectives.

PLANNED PROJECTS

Lead IG agencies and partners are planning 10 additional oversight projects related to OIR during the remainder of FY 2017. Figure 8 describes the planned projects by strategic oversight area. The discussion that follows highlights some of these planned projects by the five FY 2017 strategic oversight areas. Table 6 lists the project title and objective for each of these projects.

Figure 8.

Planned Projects



- Contracts and Grants:** The DoD OIG is planning to conduct three contract-related audits. These audits involve the Defense Logistics Agency's disposition of equipment at facilities in Kuwait, DoD's components integration of operations contracting support, and the Trans-Africa airlift support contract.
- Operations:** The DoS OIG plans to audit food operations at Embassy Baghdad.
- Governance:** The DoD OIG is planning to assess whether the DoD effectively planned and coordinated with the DoS for stabilization efforts in Iraq and Syria.
- Humanitarian Assistance:** USAID OIG is planning two audits related to humanitarian assistance. One audit will examine the implementers under investigation and the other will audit a USAID bureau's oversight during a humanitarian crisis. The DoS OIG plans to audit controls on U.S. funds supporting internally displaced persons in Iraq.
- Intelligence:** The DoD OIG is planning two intelligence-related projects. One will evaluate the DoD's use of social media as an intelligence source and the other will examine the implementation of recommendations from prior OIG intelligence evaluations in support of OIR.

Table 6.

Planned Oversight Projects, as of 6/30/2017

Project Title	Objective
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
<i>Audit of Controls Over the Disposition of Equipment at the Defense Logistics Agency Disposition Services in Kuwait</i>	To determine whether Defense Logistics Agency Disposition Services is properly disposing of equipment at Camp Arifjan in Kuwait.
<i>Summary Report of Recommendations from OCO Intel Evaluations</i>	To determine if recommendations from DoD OIG intelligence evaluations affecting OIR and OFS have been implemented.
<i>Audit of the DoD Plan for Stabilization in Iraq</i>	To determine whether the DoD effectively planned and coordinated with the DoS stabilization efforts in Iraq and Syria.
<i>Evaluation of Social Media Exploitation for OIR</i>	To determine whether DoD is effectively employing social media analytics in support of OIR.
<i>Audit of DoD Components' Integration of Operational Contracting Support</i>	To determine whether the Combatant Commands effectively integrated operational contracting support into ongoing operations.
<i>Trans-Africa Airlift Support Contract</i>	To determine whether DoD components effectively developed and managed requirements for the Trans-Africa Airlift Support Contract to ensure this procurement will meet user needs.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
<i>Audit of Assistance to Internally Displaced Persons in Iraq</i>	To determine whether the Bureau of Population, Migration, and Refugees has effective controls to ensure that U.S. funds provided for internally displaced persons in Iraq are used for their intended purposes.
<i>Audit of Baghdad Life Support Services Food Operations</i>	This audit will focus on risk areas in food operations, such as cost and food handling and safety at Embassy Baghdad, Iraq, and compare contract requirements regulations and Department requirements.
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
<i>Follow-up Audit of USAID Humanitarian Assistance Implementers Under Investigation to Assess Oversight and Review Agency and Implementer Actions</i>	To examine 1) what oversight USAID performs, 2) what improvements were made to implementer policies and procedures in response to agency demands, and 3) whether findings are potentially problematic in other implementer programs.
<i>Audit of the USAID Bureau for Democracy, Conflict, and Humanitarian Assistance's Oversight During a Humanitarian Crisis</i>	To examine the roles of the Bureau for Democracy, Conflict, and Humanitarian Assistance and its independent offices in conducting oversight and their effectiveness at monitoring and addressing program implementation.





Iraqi Special Operations Forces advance on the opposing force during a field training exercise near Baghdad. (U.S. Navy photo)

APPENDICES

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APPENDIX A

Methodology for Preparing Lead IG Quarterly Report

This report is issued pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978, which requires that the designated Lead IG provide a quarterly report, available to the public, on an overseas contingency operation. The DoD Inspector General is the designated Lead Inspector General for OIR. The DoS Inspector General is the Associate Lead Inspector General for OIR. This report contains information from the three Lead IG agencies—DoD OIG, DoS OIG, and USAID OIG—as well as from partner oversight agencies. This unclassified report covers the period from April 1 through June 30, 2017.

To fulfill the congressional mandate to produce a quarterly report on OIR, the Lead IG agencies gather data and information from Federal agencies and open sources. Data and information used in this report are attributed to their source in endnotes to the text or notes to the tables and figures. Except for references to Lead IG and oversight partner agency audits, inspections, evaluations, or investigations in the report, the Lead IG agencies have not independently verified and assessed all the data included in this report. The humanitarian assistance section is based on public UN documents and information provided by USAID and the DoS.

Data Call

Each quarter, the Lead IG agencies direct a series of questions, or data calls, to Federal agencies about their programs and operations related to OIR. The Lead IG agencies use the information provided by their respective agencies for quarterly reports and to determine where to conduct future audits and evaluations.

The agencies that responded to the data call for this quarter included the following:

- Department of Defense
- Department of State
- U.S. Agency for International Development
- Department of Homeland Security OIG
- Department of Justice OIG
- Department of the Treasury OIG

Open-Source Research

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

- Information publicly released by U.S. agencies
- Congressional testimony
- Press conferences, especially DoD and DoS Briefings
- UN (and relevant branches)
- Reports issued by non-governmental or research organizations
- Media reports

The media reports used in this quarterly report included information from DoD News, Foreign Policy, Military Times, New York Times, Reuters, Wall Street Journal, and the Washington Post, and others, as well as several local Iraqi and Syrian news sources.

Materials collected through open source research also provide information to describe the status of OIR, and help the Lead IG agencies assess information provided in their respective agency data call. However, in light of the operational realities and dynamic nature of OIR, the Lead IG agencies have limited time and ability to test, verify, and independently assess the assertions made by these agencies or open sources. This is particularly true where the Lead IG agencies have not yet provided oversight of these assertions through audits, inspections, or evaluations.

Coalition leaders from Combined Joint Task Force-OIR visit a new floating bridge installed by Iraqi military engineers which spans the Tigris River in Mosul. (U.S. Army photo)

Report Production

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

The DoD OIG, DoS OIG, and USAID OIG provide the agencies who have responded to the data call with two opportunities to verify and comment on the content of the report. During the first review, agencies are asked to correct any inaccuracies and provide additional documentation. The Lead IG incorporates agency comments, where appropriate, and sends the report back to the agencies for a final review for accuracy. Each OIG coordinates the review process with its own agency.



APPENDIX B

Other Ongoing Oversight Projects Related to Efforts to Counter ISIS

Project Title	Objective
DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL	
<i>Federal Air Marshal Service's Oversight of Civil Aviation Security</i>	To determine whether the Federal Air Marshal Service adequately manages its resources to detect, deter, and defeat threats to the civil aviation system.
<i>Immigration and Customs Enforcement's Screening of Aliens from Specially Designated Countries</i>	To determine whether Immigration and Customs Enforcement ensures the proper screening of aliens from specially designated countries.
<i>DHS Service's Policies and Procedures Covering Employee Misconduct and Misuse of Government Resources</i>	To determine whether the Transportation Security Administration has policies and procedures in place to identify and address employee misconduct and misuse of government resources.
<i>Operation Stonegarden Grants</i>	To determine whether the Federal Emergency Management Agency and U.S. Customs and Border Protection have sufficient oversight of Operation Stonegarden grants to ensure that the awarded funds are properly administered and spent effectively.
<i>DHS Joint Task Forces</i>	To determine if the Joint Task Force framework is designed to effectively coordinate the assets and personnel of U.S. Customs and Border Protection, Immigration and Customs Enforcement, Citizenship and Immigration Services, Coast Guard, and other resources of the Department; and is the Joint Task Force achieving expected results.
<i>Transportation Security Administration Carry-On Baggage Penetration Testing</i>	To determine the effectiveness of Transportation Security Administration's carry-on baggage screening technologies and checkpoint screener performance in identifying and resolving potential security threats at airport security checkpoints.
<i>Audit of IT Security Controls over Cargo Areas at Airports and Ports</i>	To determine how DHS has implemented computer security controls for their systems in the cargo areas at DHS airports and ports.
<i>DHS' Human Capital Strategies (Hiring Surge)</i>	To identify lessons learned from prior reports on DHS' hiring surges and workforce management.
<i>Department of Homeland Security's Coordination Related to Immigration Enforcement</i>	To determine whether DHS fosters collaboration and unity of effort Department-wide to enforce and administer immigration policy.
<i>U.S. Customs and Border Protection's Searches of Electronic Devices</i>	To determine whether CBP is conducting searches of electronic devices at or between United States ports of entry according to required procedures.

Project Title	Objective
<i>Historical Fingerprint Enrollment Identity Fraud</i>	To determine how many aliens whose fingerprints were uploaded into DHS' Automated Biometric Identification System through the Historical Fingerprint Enrollment received immigration benefits under another identity, the type of benefits they received, and their country of origin.
<i>U.S. Customs and Border Protection Border Security Information Technology</i>	To assess the effectiveness of information technology systems to support the achievement of the U.S. Customs and Border Protection's border security mission objectives for preventing the entry of illegal aliens or inadmissible individuals who may pose a threat to national security.
<i>Access Control and Security Identification Display Area Badge Covert Testing</i>	To determine whether Transportation Security Administration implements effective requirements and procedures to safeguard the sterile areas of our nation's airports.
DEPARTMENT OF JUSTICE OFFICE OF INSPECTOR GENERAL	
<i>DoJ's Handling of Known or Suspected Terrorists Admitted into the Federal Witness Security Program</i>	To review the DoJ's handling of known or suspected terrorists admitted into the program, practices for watch-listing and processing encounters with this group of program participants, and procedures for mitigating risks to the public through restrictions placed on this high-risk group of program participants.
<i>Federal Bureau of Investigation's (FBI's) Efforts to Protect Seaports and Maritime Activity</i>	To review the FBI's roles and responsibilities for 1) assessing maritime terrorism threats, 2) preventing and responding to maritime terrorist incidents, and 3) coordinating with the DHS components to ensure seaport security.
<i>Bulk Telephony Review</i>	To review the FBI's use of information derived from the National Security Agency's (NSA) collection of telephony metadata obtained from certain telecommunications service providers under Section 215 of the Patriot Act. The review will examine the FBI's procedures for receiving, processing, and disseminating leads that the NSA develops from the metadata, and any changes that have been made to these procedures over time; how FBI field offices respond to leads, including the scope and type of information that field offices collect as a result of any investigative activity that is initiated; and the role the leads have had in FBI counterterrorism efforts.
<i>The FBI's Efforts to Address Homegrown Violent Extremists</i>	To review the FBI's homegrown violent extremist casework and resource management; evaluate the FBI's coordination with relevant components and its strategic and tactical policies and processes to identify and address threats; and assess the FBI field divisions' implementation of strategic and tactical policies and processes to investigate homegrown violent extremist threats.
DEPARTMENT OF TREASURY OFFICE OF INSPECTOR GENERAL	
<i>Audit of Treasury's Programs to Disrupt ISIS's Finances</i>	This effort covers projects the Treasury OIG will undertake to meet oversight responsibilities over Treasury's programs to disrupt ISIS's finances.

APPENDIX C

Department of Justice Prosecutions

The Department of Justice (DoJ) prosecutions resulted in people being sentenced or pleading guilty during the reporting period to charges relating to foreign terrorist fighter, homegrown violent extremist, or ISIS-related conduct. Examples from DOJ are:

- On April 18, Harlem Suarez was sentenced to life in prison for attempting to use a weapon of mass destruction and attempting to provide material support to ISIS. Suarez was convicted at trial in Key West, Fla., on January 27, 2017. The trial evidence showed that Suarez’s Facebook postings in April 2015 contained extremist rhetoric and promoted ISIS, and that Suarez told an FBI confidential human source that he wanted to make a “timer bomb.” Suarez purchased components for this device, which was to contain galvanized nails. Saurez planned to hide the devise in a backpack, bury it at a public beach in Key West, and detonate it remotely by a cellular telephone.
- On April 19, Terrence J. McNeil pleaded guilty to five counts of solicitation to commit a crime of violence and five counts of making threatening interstate communications involving his soliciting the murder of members of the U.S. military. McNeil professed his support on social media on numerous occasions for ISIS. McNeil posted multiple kill lists online in late 2015, all calling for the murder of U.S. service members.
- On May 31, Tairod Nathan Webster Pugh was sentenced to 35 years in prison for attempting to provide material support to ISIS. He had been convicted at trial where the evidence showed that on January 10, 2015, he had traveled from Egypt to Turkey in an effort to cross the border into Syria to join ISIS and engage in violent jihad. Turkish authorities denied him entry and returned him to Egypt. Foreign government officials quickly deported Pugh to the United States, where the FBI closely monitored him until his arrest.
- On June 7, a federal jury convicted Mohamad Jamal Khweis for providing material support to ISIS. According to court records and evidence presented at trial, Khweis left the United States in mid-December 2015, and crossed into Syria from Turkey later that month. Khweis stayed at a safe house with other ISIS recruits in Raqqah and filled out ISIS intake forms. He agreed to be a suicide bomber. In February 2017, the U.S. military recovered his intake form, along with an ISIS camp roster that included Khweis’ name with 19 other ISIS fighters. Khweis admitted to spending approximately 2.5 months as an ISIS member.
- On June 27, Justin Nojan Sullivan was sentenced to life in prison following his guilty plea to attempting to commit an act of terrorism in support of ISIS transcending national boundaries. According to court documents, starting no later than September 2014, Sullivan sought out and downloaded violent ISIS attacks from the internet to his laptop computer, including beheadings. Beginning no later than June 7, 2015, Sullivan conspired with Junaid Hussain, an online ISIS recruiter, to plan mass shooting attacks in North Carolina and Virginia.

APPENDIX D

Federal Actions Against Terrorist Finances

The Department of Treasury and the Department of State have global terrorism authorities to target the financial activities of extremist groups, including ISIS. Executive Order (E.O.) 13224 targets terrorists and those providing support to terrorists or acts of terrorism. E.O. 13726 targets those engaging in actions or policies that threaten the peace, security, or stability of nations, including through the supply of arms or related materiel. The DoS also has authority under Section 1(b) of E.O. 13224 to list Specially Designated Global Terrorists (SDGTs) to impose sanctions on foreign persons determined to have committed, or pose a significant risk of committing, acts of terrorism that threaten the security of U.S. nationals, or the national security, foreign policy, or economy of the United States. A Treasury or DoS designation results in the blocking of all property and interests in property subject to U.S. jurisdiction, and the prohibition generally on U.S. persons engaging in transactions with the designated party.

DoS and Treasury officials reported the following notable events that took place this quarter:

- On April 13, Treasury designated ISIS financial facilitators Ali Ahmidah al-Safrani and Abd al Hadi Zarqun, as well as Algerian ISIS supporter Hama Hamani. Al-Safrani and Zarqun
- On April 13, the DoS designated Tarek Sakr and Farah Mohamed Shirdon as SDGTs. Tarek Sakr is a Syrian-born Canadian citizen who has conducted sniper training in Syria and periodically travels to Turkey. Sakr has been linked to the Foreign Terrorist Organization (FTO) and SDGT al-Nusrah Front, al-Qaeda's affiliate in Syria. Farah Mohamed Shirdon is a Canadian citizen who travelled to Iraq and Syria to fight with ISIS. Shirdon is a prominent ISIS fighter and recruiter and has also been involved in fundraising.
- On May 11, Treasury designated Hayat Ullah Ghulam Muhammad for acting for or on behalf of ISIS and ISIS-Khorasan. Haji Hayatullah offered weapons and financial support, along with recruiting, for ISIS-Khorasan members in Afghanistan.
- On May 19, the DoS designated Muhammad al-Isawi as an SDGT. Muhammad al-Isawi, more commonly known as Abu Usama al-Masri, has been the leader of ISIS's affiliate in the Sinai' since August 2016. Before his selection to this position, he was the group's media spokesman.
- On June 12, Treasury designated Attallah Salman 'Abd Kafi al-Jaburi for assisting in, sponsoring, or providing financial, material, or technological support for, or financial or other services to or in support of ISIS.
- On June 12, the DoS designated Iraqi ISIS leader Marwan Ibrahim Hussayn Tah al-Azawi as an SDGT. He has been associated with the terrorist organization's chemical weapons program.
- On June 15, Treasury designated Umar al-Kubaysi and Al-Kawthar Money Exchange. Al-Kubaysi's involvement with ISIS and its predecessor organizations dates back to 2006 when al-Kubaysi was transferring operational funds primarily for ISIS's predecessor, al-Qaeda in Iraq, and other insurgent groups. As of mid-2016, al-Kubaysi owned Al-Kawthar Money Exchange, which was located in ISIS-controlled territory. Between late 2015 and early 2016, Al-Kawthar Money Exchange reconciled financial transfers worth approximately \$2.5 million with another Iraq-based money exchange company that was associated with ISIS financial facilitators.
- On June 15, the DoS designated Mohammad Shafi Armar, Oussama Ahmad Atar, and Mohammed Isa Yousif Saqar Al Binali as SDGTs. All three men are associated with ISIS.

Mohammad Shafi Armar is a leader and head recruiter in India for the Foreign Terrorist Organization (FTO) and Specially Designated Global Terrorist (SDGT) group, ISIS. Oussama Ahmad Atar is a senior leader of ISIS's external operations efforts and has established a network to carry out attacks in Europe. He was a leading coordinator of the November 2015 Paris attacks and March 2016 attacks in Brussels. Mohammed Isa Yousif Saqar Al Binali is a senior member of ISIS. Binali departed Bahrain to join the terrorist group in 2014 and has since appeared in multiple ISIS propaganda videos calling on Bahrainis, specifically members of Bahrain's security forces, to join ISIS.

- On June 16, Treasury designated Fared Saal for serving ISIS as a facilitator, recruiter, and fighter since 2014.
- On April 27, Treasury's Acting Director of Financial Crimes Enforcement Network appeared before the U.S. House of Representatives Committee on Financial Services' Subcommittee on Terrorism and Illicit Finance. Among other things, the Acting Director informed the committee that financial institutions reporting suspicious activities is an essential component in identifying foreign terrorist fighters, financial and logistical facilitators, and their methods of moving funds.

Baghdad, April
2017. (DoD Photo)



ACRONYMS AND DEFINITIONS

Acronym	Definition
AA	Autonomous Administration (Kurdish area in Syria)
CENTCOM	U.S. Central Command
CJTF-OIR	Combined Joint Task Force-Operation Inherent Resolve
CTEF	Counter-ISIS Train and Equip Fund
CTS	Counter Terrorism Service (Iraqi)
DHS	U.S. Department of Homeland Security
DoD OIG	Department of Defense Office of the Inspector General
DoJ	Department of Justice
DoS OIG	Department of State Office of Inspector General
ESF	Economic Support Fund
FBI	Federal Bureau of Investigation
FFES	Funding Facility for Expanded Stabilization
FFIS	Funding Facility for Immediate Stabilization
FFP	U.S. Aid for International Development, Office of Food for Peace
GAO	Government Accountability Office
GDP	Gross Domestic Product
HTS	Hayat Tahrir al Sham
IDP	Internally Displaced Person
IED	Improvised explosive device
IHEC	Independent High Electoral Commission (Iraq)
IMF	International Monetary Fund
INTERPOL	International Criminal Police Organization
IOM	International Organization for Migration
ISF	Iraqi Security Forces
ISIS	Islamic State of Iraq and Syria
ISR	Intelligence, Surveillance, and Reconnaissance
ITEF	Iraq Train and Equip Fund
KRG	Kurdistan Regional Government

Acronym	Definition
Lead IG	Lead Inspector General
Lead IG agencies	Refers to DoD OIG, DoS OIG, and USAID OIG agencies
NATO	North Atlantic Treaty Organization
NEA	Department of State Bureau of Near Eastern Affairs
NGO	Non-governmental organization
OCO	Overseas Contingency Operation
OFDA	U.S. Aid for International Development, Office of U.S. Foreign Disaster Assistance
OIR	Operation Inherent Resolve
OFS	Operation Freedom's Sentinel
PKK	Kurdistan Workers' Party (Turkish Kurds)
PMF	Popular Mobilization Forces
PRM	Department of State, Bureau of Population, Refugees, and Migration
SAC	Syrian Arab Coalition
SDF	Syrian Democratic Forces
SOA	Strategic Oversight Area
STEF	Syria Train and Equip Fund
Treasury	U.S. Department of the Treasury
UN	United Nations
UNMAS	UN Mine Action Service
UNDP	United Nations Development Programme
UNHCR	United Nations High Commissioner for Refugees
UNICEF	UN Children's Fund
UN OCHA	United Nations Office for the Coordination of Humanitarian Affairs
USAID OIG	U.S. Agency for International Development Office of Inspector General
WFP	World Food Programme
WHO	World Health Organization
YPG	People's Protection Units (Syrian Kurdish)

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A U.S. Marine waits to guide a troop movement armored vehicle (TMAV) towing an M777-A2 Howitzer to a firing position in Syria. (U.S. Marine Corps photo)

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