

OPERATION FREEDOM'S SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



JULY 1, 2019–SEPTEMBER 30, 2019

ABOUT THIS REPORT

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

The DoD Inspector General (IG) is designated as the Lead IG for Operation Freedom's Sentinel (OFS). The DoS IG is the Associate IG for OFS. The USAID IG participates in oversight of the operation.

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

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

- Develop a joint strategic plan to conduct comprehensive oversight of the contingency operation.
- Ensure independent and effective oversight of programs and operations of the Federal Government in support of the contingency operation through either joint or individual audits, inspections, and evaluations.
- Report quarterly to Congress and the public on the contingency operation and activities of the Lead IG agencies.

METHODOLOGY

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

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

CLASSIFIED APPENDIX

This report includes an appendix containing classified information about the U.S. counterterrorism mission in Afghanistan, as well as information related to OFS. The Lead IG provides the classified appendix separately to relevant agencies and congressional committees.

FOREWORD

This Lead Inspector General quarterly report to the U.S. Congress is our 18th report on Operation Freedom's Sentinel (OFS). This report discharges our individual and collective agency oversight responsibilities pursuant to the Inspector General Act of 1978.

OFS has two complementary missions: the U.S. counterterrorism mission against al Qaeda, the Islamic State of Iraq and Syria-Khorasan, and their affiliates in Afghanistan; and United States participation in the NATO-led Resolute Support mission to develop the capacity of the Afghan security ministries and to train, advise, and assist Afghan security forces.

This quarterly report describes the activities of the U.S. Government in support of OFS and to promote the U.S. Government's policy goals in Afghanistan during the period from July 1, 2019 through September 30, 2019.

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

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

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

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



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Glenn A. Fine

Principal Deputy Inspector General
Performing the Duties
of the 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
U.S. Agency for Global Media



Handwritten signature of Ann Calvaresi Barr in black ink.

Ann Calvaresi Barr

Inspector General
U.S. Agency for International
Development



On the Cover

(Top row): Afghan National Army soldiers along with U.S. and Coalition advisors prepare to conduct an extraction (DoD photo); A U.S. Soldier scans his sector and provides security at a forward outpost (DoD photo); U.S. Airmen perform a preflight check inside of a C-17 Globemaster III at Bagram Airfield (U.S. Air Force photo). (Bottom row): U.S. Air Force F-16 Fighting Falcons fly in formation (U.S. Air Force photo).

MESSAGE FROM THE LEAD INSPECTOR GENERAL



Glenn A. Fine

This is the 18th Lead Inspector General (Lead IG) report on Operation Freedom's Sentinel (OFS).

The two most significant events in Afghanistan this quarter related to OFS were the suspension of the peace talks and the Afghan presidential elections.

On September 7, President Trump announced that he had suspended ongoing peace talks between the United States and the Taliban, citing an attack two days earlier that killed an American soldier. The suspension of the talks came shortly after the U.S. Special Representative for Afghanistan Reconciliation, Ambassador Zalmay Khalilzad, announced that the United States and the Taliban had reached an agreement in principle under which the U.S. Government agreed to decrease the number of troops in Afghanistan from 14,000 to 8,600, and the Taliban would take steps to counter terrorist groups in the country.

Second, Afghanistan held elections for September 28, the results of which have not yet been determined. The two leading candidates for President both claimed that they won, and both alleged the election was marred by fraud. As long as the outcome is in dispute, it is unlikely that peace talks will make any progress.

As during previous elections, the Taliban attacked campaign activities and polling centers. General Austin "Scott" Miller, the commander of U.S. Forces-Afghanistan (USFOR-A), said that Afghan forces, who took the lead in providing security for the elections, had performed well. Observer groups also said the technical administration of the election was better than previous elections, although voter turnout was lower than in previous elections.

This was a very violent quarter in Afghanistan. Enemy attacks—including attacks by the Taliban, the Islamic State of Iraq and Syria-Khorasan (ISIS-K), and other terrorist groups—intensified during the quarter. USFOR-A attributed this rise to the usual increase in violence during the summer months, as well as to attacks targeting the election. In addition, U.S. airstrikes, as measured by weapons released, reached levels not seen since OFS began in 2015.

This quarter also was one of the most dangerous periods in recent years for civilians in Afghanistan. NATO's Resolute Support mission reported 4,009 civilian casualties during the quarter, an increase of 130 percent compared to the previous quarter and 60 percent compared to the same quarter one year ago.

In its most recent semiannual report to Congress on security in Afghanistan, the Department of Defense (DoD) stated that regardless of if, or when, the U.S. Government reaches a settlement with the Taliban and possibly withdraws forces, the terrorist threat in Afghanistan will remain, requiring a continued U.S. counterterrorism capacity in the country. For example, the DoD's Defense Intelligence Agency (DIA) told the DoD OIG that al Qaeda remains "focused on survival," and ISIS-K has emerged as a threat to U.S. interests, attracting disaffected fighters from other terrorist groups and the Taliban. According to the DIA, due to persistent U.S. and coalition counterterrorism pressure, ISIS-K has not expanded its territory in Afghanistan, but ISIS-K regularly issues anti-Western propaganda that encourages sympathizers to conduct attacks abroad.

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

A handwritten signature in black ink that reads "Glenn A. Fine".

Glenn A. Fine

Principal Deputy Inspector General

Performing the Duties of the Inspector General
U.S. Department of Defense





A U.S. Air Force F-16 Fighting Falcon returns to support troops after receiving fuel from a KC-135 Stratotanker out of Kandahar Airfield, Afghanistan. (U.S. Air Force photo)

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EXECUTIVE SUMMARY

THE QUARTER IN REVIEW

VIOLENCE INTENSIFIES AS DIPLOMACY STALLS, AFGHANS HEAD TO POLLS

Two events significantly affected Afghanistan's already volatile security environment during the quarter. First, months of diplomatic negotiations between the United States and the Taliban continued into the quarter until President Donald Trump suspended the negotiations on September 7. Second, Afghanistan held a presidential election on September 28, the results of which have not yet been determined.

During this quarter, violence increased in Afghanistan. According to Afghan government data compiled by the NATO-led Resolute Support mission, there were 3,779 enemy-initiated attacks that resulted in at least one casualty during the quarter, which represents a 34 percent increase compared to the previous quarter and a 20 percent increase compared to the same period one year ago.¹

The United Nations Assistance Mission in Afghanistan (UNAMA) reported that election-related violence, such as attacks on campaign events and voting centers, was lower than during the 2018 parliamentary election.² USFOR-A reported that, based on initial data, the number of attacks on election day was likely greater than the 2018 elections, but these attacks were likely less effective than in 2018 and perhaps resulted in fewer casualties.³ Conversely, U.S. Forces-Afghanistan (USFOR-A) reported that, based on initial data, the number of attacks on election day likely eclipsed violence during the 2018 elections, but may have resulted in fewer casualties.⁴

As violence and Taliban attacks intensified, so too did U.S. military operations against the Taliban. The DoD said that in response to the suspension of U.S.-Taliban talks, USFOR-A had increased operations against the Taliban, including airstrikes.⁵ USFOR-A declined to provide further details to the DoD OIG about operations in the period since the talks were suspended.⁶

In total, this quarter was one of the most dangerous periods in recent years for civilians in Afghanistan. Resolute Support reported 4,009 civilian casualties during the quarter, an increase of 130 percent compared to the previous quarter and 60 percent compared to the same quarter one year ago.⁷

The DoD, in its semiannual report to Congress about security in Afghanistan, stated that regardless of if, or when, the U.S. Government reaches a settlement with the Taliban and possibly withdraws forces, terrorist groups will continue to operate in Afghanistan. The DoD stated that this will require the United States to maintain a "robust" counterterrorism capacity for the "foreseeable future."⁸ An analysis of the threat that terrorist groups operating in Afghanistan pose to U.S. interests can be found on pp. 18-21.



Afghan National Army soldiers and coalition advisors prepare to board a UH-60 Black Hawk helicopter following the completion of a clearance operation to safeguard Afghan civilians in southeastern Afghanistan. (DoD photo)



PRESIDENT TRUMP SUSPENDS U.S.-TALIBAN TALKS

During the quarter, the United States and the Taliban held the seventh, eighth, and ninth rounds of the diplomatic talks that began in 2018. On September 2, Ambassador Zalmay Khalilzad, the U.S. Special Representative for Afghanistan Reconciliation (SRAR), announced that the United States and the Taliban had reached an agreement in principle, but the final decision rested with the U.S. president.⁹ Ambassador Khalilzad said that under the draft agreement, the U.S. Government agreed to decrease the number of forces in Afghanistan from 14,000 to 8,600 within 135 days of signing the agreement.¹⁰

However, on September 7, President Trump announced that further talks had been “called off,” citing a Taliban attack earlier that week that killed one American soldier.¹¹

AFGHANISTAN AWAITS ELECTION RESULTS

According to USAID, voter participation in the presidential election on September 28 was lower than previous Afghan elections, and many polling centers did not open due to insecurity.¹² Overall, however, observer groups characterized the technical administration of the presidential elections in favorable terms relative to the October 2018 parliamentary election.¹³ According to USAID, the newly fielded biometric verification devices functioned properly in approximately 90 percent of open polling centers.¹⁴

The results of Afghanistan's presidential election were not known as of mid-November, when this report was completed. The Afghan Independent Election Commission (IEC) planned to release preliminary results for the election on October 19. However, as that deadline approached, the IEC reported that it would delay release of the results due to difficulties in retrieving large amounts of biometric data and identifying fraudulent votes.¹⁵

U.S. GOVERNMENT SCALES DOWN PRESENCE IN AFGHANISTAN

In February, Secretary of State Michael Pompeo directed the U.S. Embassy in Kabul to reduce staff at the embassy by 50 percent.¹⁶ USAID reported to USAID OIG that despite congressional holds on plans to reduce its staff at the embassy, staff levels at its mission in Afghanistan have decreased.¹⁷ Details about DoS staff levels at the embassy are available in the classified appendix to this report.

The DoD reported that, as of the end of the quarter, there were approximately 13,000 U.S. forces in Afghanistan, a decrease from previous quarters, when the DoD reported that there were approximately 14,000 U.S. forces in Afghanistan.¹⁸ As reported in previous Lead IG quarterly reports, some troops assigned to the OFS mission have already been transferred to locations outside of Afghanistan, such as Qatar, as part of the USFOR-A commander's effort to "streamline" OFS operations.¹⁹

ANDSF IMPROVES OPERATIONAL PLANNING, BUT STILL LACKS SUSTAINMENT CAPABILITIES

Under the NATO-led Resolute Support mission, the United States works with coalition partners to train, advise, and assist the Afghan security forces.²⁰ U.S. military advisors reported this

The DoD reported that, as of the end of the quarter, there were approximately 13,000 U.S. forces in Afghanistan, a decrease from previous quarters, when the DoD reported that there were approximately 14,000 U.S. forces in Afghanistan.

SELECTED KEY EVENTS, 7/1/2019-9/30/2019

JULY 1

Taliban fighters attack in central Kabul leaving 40 people dead.

JULY 25

Taliban fighters attack the Kabul office of vice-presidential candidate Amrullah Saleh, killing 20 people.

AUGUST 31

Taliban fighters launch multi-day attack on Kunduz and other northern cities.

JUL

JULY 7

A Taliban suicide bomber attacks a NDS compound in Ghazni province, killing at least 12 people.

AUG

AUGUST 17

ISIS-K suicide bomber attacks a Shia wedding in Kabul, killing more than 60 people.

However, USFOR-A data show that the ANDSF continue to experience capacity shortfalls in areas that are critical to the long-term sustainability of the force, including training, force utilization, and maintenance.

quarter that the Afghan National Defense and Security Forces (ANDSF) “continued to build their capacity to self-sustain with limited advisory assistance from coalition partners.”²¹ In particular, U.S. advisors reported improved ANDSF capacity to integrate decision-making and plan operations across the Afghan security agencies and services.²²

However, USFOR-A data show that the ANDSF continue to experience capacity shortfalls in areas that are critical to the long-term sustainability of the force, including training, force utilization, and maintenance. Few Afghan National Army recruits complete specialized training in their designated military role.²³ USFOR-A reported that the ANDSF continues to deploy its personnel for missions that do not align with their assigned role, such as Afghan Border Force soldiers who are tasked to staff checkpoints far from the border.²⁴ Afghans also continue to perform a small percentage of maintenance tasks on ground vehicles and aircraft.²⁵

This quarter, Combined Security Transition Command-Afghanistan (CSTC-A) reported that the number of ANDSF personnel enrolled in the Afghan Personnel and Pay System (APPS) as of July 2019 was 253,850. APPS is a system that uses biometric information to validate ANDSF personnel data and initiate payment of their salaries. The force size reported this quarter is lower than force sizes reported by the system that preceded APPS because the biometric validation has eliminated “ghost soldiers” and other individuals who are not currently serving in the ANDSF.²⁶

U.S. GOVERNMENT ADJUSTS DEVELOPMENT ASSISTANCE STRATEGY AS HUMANITARIAN CRISIS CONTINUES

During the quarter, USAID continued to adjust its assistance strategy for Afghanistan following consultations with the Afghan government.²⁷ Participants in this joint review process recommended a greater emphasis on private sector-led economic growth and a reduction of the number of projects being implemented.²⁸ USAID in Afghanistan intends to reduce planned and active awards.²⁹

In mid-September 2019, Secretary Pompeo announced the cancellation or withholding of \$160 million in U.S. Government funds for three assistance projects in Afghanistan. The DoS said that it halted this funding due to “identified Afghan government corruption and financial mismanagement” and other accountability concerns related to the Afghan government.³⁰

SEPTEMBER 7

President Trump announces that he has canceled further U.S. talks with the Taliban.

SEPTEMBER 17

Taliban fighters attack election rally for President Ghani in Parwan province, killing at least 26 people.

SEPTEMBER 28

Afghanistan holds a presidential election.

SEP

SEPTEMBER 2

A Taliban car bomb explodes near the Green Village in Kabul, killing 16 people.

SEPTEMBER 11

Rocket lands near the U.S. Embassy complex in Kabul. There were no reports of injuries.

SEPTEMBER 23

A joint U.S.-Afghan raid kills the leader of al Qaeda in the Indian Subcontinent.

Violence continued to displace Afghan civilians, resulting in increased food insecurity and the loss of livelihoods.³¹ Approximately 100,000 Afghans were displaced due to conflict during the quarter, a level of displacement that is similar to previous quarters.³² The United Nations reported that the consequences of a recent drought will continue to negatively affect millions of Afghans through the second half of 2019.³³

LEAD IG OVERSIGHT ACTIVITIES

The Lead IG and partner agencies completed 13 audit, evaluation, and inspection reports related to OFS from July 1 through September 30, 2019. Table 1 lists the released reports by agency.

These reports examined various activities that support OFS, including U.S. and coalition efforts to train, advise, assist, and equip Afghan tactical air coordinators, air liaison officers, and Afghan air targeting officers; the DoD's planning for and implementation of the Afghan Personnel and Pay System; transportation, security, and safety programs at U.S. diplomatic facilities abroad; and humanitarian and development assistance programs in Afghanistan. In addition, USAID OIG completed eight financial audits related to USAID development assistance programs in Afghanistan. As of September 30, 2019, 33 projects were ongoing, and 23 projects were planned.

Table 1.

Oversight Reports Issued this Quarter

Report	Release Date
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
<i>Audit of the Planning for and Implementation of the Afghan Personnel and Pay System</i> DODIG-2019-115	August 15, 2019
<i>Evaluation of U.S. and Coalition Efforts to Train, Advise, Assist, and Equip Afghan Tactical Air Coordinators, Air Liaison Officers, and Afghan Air Targeting Officers</i> DODIG-2019-110	August 8, 2019
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
<i>Audit of Cost Management of Embassy Air in Afghanistan and Iraq</i> AUD-MERO-19-33	September 20, 2019
<i>Audit of the Execution of Security-Related Construction Projects at U.S. Embassy Kabul, Afghanistan</i> AUD-MERO-19-40	September 20, 2019
<i>Audit of the Bureau of Overseas Buildings Operations Commissioning of Diplomatic Housing at U.S. Embassy Kabul, Afghanistan</i> AUD-MERO-19-37	August 22, 2019
<i>Evaluation of the Bureau of Diplomatic Security's Aegis Construction Contract at Camp Eggers, Afghanistan</i> ESP-19-04	July 26, 2019

Report	Release Date
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
<i>USAID's Award Oversight Is Insufficient to Hold Implementers Accountable for Achieving Results</i> 9-000-19-006-P	September 23, 2019
<i>USAID Had Challenges Verifying Achievements Under Afghanistan's New Development Partnership</i> 8-306-19-001-P	July 24, 2019
SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION	
<i>Reintegration of Ex-Combatants: Lessons from the U.S. Experience in Afghanistan</i> SIGAR-19-58-LL	September 19, 2019
<i>USACE's Local National Quality Assurance Program: USACE Used Qualified Personnel to Monitor Construction in Afghanistan and Is Taking Steps to Improve Contractor Reporting</i> SIGAR 19-60-AR	September 12, 2019
<i>USAID's Power Transmission Expansion and Connectivity Project: The Project is Behind Schedule, and Questions Remain about the Afghan Government's Ability to Use and Maintain the New Power Infrastructure</i> SIGAR 19-57-AR	September 4, 2019
<i>Afghanistan's Ghulam Khan Road Project: Construction of the Road and Bridge Generally Met Contract Requirements, but Deficiencies Have Created Safety Hazards for Users</i> SIGAR 19-55-IP	August 29, 2019
<i>Afghan National Police Women's Compound at the Jalalabad Regional Training Center: Construction Generally Met Contract Requirements, but Fire-Related Deficiencies Pose Safety Hazards and the Almost \$6.7 Million Facility Has Never Been Used</i> SIGAR 19-48-IP	July 11, 2019

Investigations

As of June 30, 2019, investigative branches of the Lead IG agencies and their partner agencies closed 11 investigations, initiated 10 new investigations, and coordinated on 100 open investigations. The investigations involve a variety of alleged crimes, including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and trafficking-in-persons. During this quarter, Lead IG investigations resulted in the termination of a contractor employee. This quarter, the Fraud and Corruption Investigative Working Group conducted 44 fraud awareness briefings for 468 participants.

Hotline Activity

Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. The hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; and abuse of authority. The DoD OIG has an investigator to coordinate the hotline contacts among the Lead IG agencies and others as appropriate. During the quarter, the investigator referred 61 cases to Lead IG agencies or other investigative organizations.



A U.S. Soldier scans his sector and provides security at a forward outpost.
(DoD photo)

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Advisors from the 2nd Security Force Assistance Brigade during their 2019 deployment to Afghanistan. (DoD photo)

THE QUARTER IN REVIEW

STATUS OF THE CONFLICT

Violence in Afghanistan increased this quarter as the Taliban sought to gain leverage in ongoing negotiations with the United States—which were suspended on September 7—and disrupt the presidential election on September 28. International forces continued operations to keep the Taliban at the negotiating table and then pressure the group when the talks were suspended. For additional information on the U.S.-Taliban talks and the Afghan presidential elections, see pp. 34-37.

This quarter, the Islamic State of Iraq and Syria-Khorasan (ISIS-K) continued to launch deadly attacks against civilian and government targets. For an examination of the current terrorist threat in Afghanistan, see pp. 18-20.

Taliban and Other Groups Increase Attacks

The quarter began with a Taliban attack in central Kabul on July 1. Afghan officials said that as many as 40 people died in the attack and dozens more, including several children, were wounded.¹ As the quarter progressed, the Taliban continued to launch attacks against Afghan government targets throughout the country. On July 7, a Taliban suicide bomber attacked a National Directorate of Security (NDS) compound in Ghazni, a province where Afghan security forces have struggled to maintain control of key buildings and roads, and where the Taliban carried out a deadly siege of the provincial capital in May 2018.² On

USFOR-A has told the DoD OIG that attacks on poorly defended checkpoints are a leading cause of ANDSF casualties.

September 11, a rocket struck the Afghan Ministry of Defense (MoD) headquarters, which is located near the U.S. Embassy complex in Kabul. No injuries were reported in the attack, and no group claimed responsibility.³

The Taliban also continued to attack population centers throughout the country. In August, the Taliban launched a multi-pronged attack on the provincial capital of Kunduz, leading to a daylong battle with Afghan security forces. The following day, the Taliban launched raids on Pul-e-Khomri, the capital of neighboring Baghlan province.⁴ By the end of the quarter, the conflict with the Taliban remained at a stalemate. Neither the Taliban nor the coalition-supported Afghan National Defense and Security Forces (ANDSF) made strategic gains during the quarter.⁵

The Taliban also continued to attack ANDSF checkpoints throughout the country.⁶ In previous quarters, U.S. Forces-Afghanistan (USFOR-A) told the DoD OIG that attacks on poorly defended checkpoints are a leading cause of ANDSF casualties.⁷ In addition to killing ANDSF personnel, the Taliban uses the attacks to steal equipment, isolate urban areas, and create panic.⁸ Last quarter, USFOR-A reported that the ANDSF took positive steps to reduce the number of vulnerable checkpoints throughout the country.⁹ More information about the progress of ANDSF checkpoint reduction during the quarter is available in the classified appendix to this report.

The frequency of enemy attacks increased compared to previous quarters. According to Afghan government data compiled by Resolute Support, enemy-initiated attacks during

ABOUT OPERATION FREEDOM'S SENTINEL

MISSION

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

HISTORY

On October 7, 2001, the United States launched combat operations in Afghanistan under Operation Enduring Freedom to topple the Taliban regime and eliminate al Qaeda, the terrorist organization responsible for the September 11, 2001, attacks on the United States. The Taliban regime fell quickly, and U.S. officials declared an end to major combat

operations on May 1, 2003. Subsequently, the United States and international coalition partners continued to work with the nascent Afghan government to build democratic institutions in the country.

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

OFS began on January 1, 2015, when the United States ended more than 13 years of combat operations in Afghanistan and transitioned to a train, advise, and assist role under the NATO Resolute Support mission, while continuing counterterrorism operations. In August 2017, in response to Taliban gains since the start of OFS, President Trump announced a new "conditions-based" South Asia strategy, which included an increase of approximately 3,500 U.S. troops in Afghanistan.

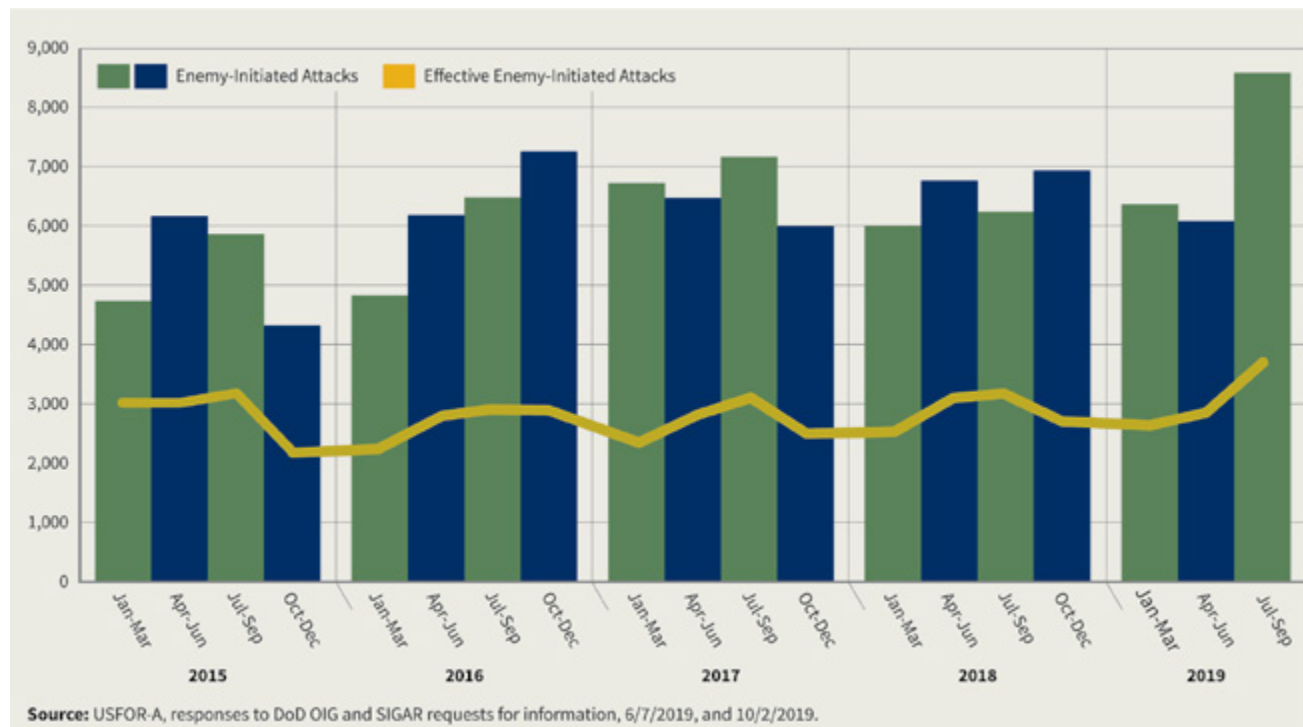
the quarter (8,508) increased by 40 percent compared to the previous quarter. The number of enemy-initiated attacks that resulted in at least one casualty (3,779, called “effective” enemy-initiated attacks) rose by 34 percent compared to the previous quarter, and 20 percent compared to the same quarter a year ago. These figures include attacks by the Taliban, ISIS-K, and other anti-government groups. However, most of the increase in effective enemy-initiated attacks occurred in provinces with historically high levels of Taliban activity, including Helmand, Kandahar, Balkh, and Farah. Resolute Support said that it cannot verify the number of attacks and assumes a margin of error of approximately 10 percent.¹⁰

USFOR-A noted that violence typically increases in the summer, particularly after the Ramadan holiday, which ended in June. USFOR-A said that it expected the increase in violence during the quarter given the presidential election in September.¹¹

The United Nations Assistance Mission in Afghanistan (UNAMA) recorded 5,856 security-related incidents in the country during the 3-month period between May 10 and August 8. UNAMA’s definition of “security incidents” includes attacks initiated by the ANDSF and coalition forces, in addition to attacks by the Taliban, ISIS-K, and other anti-government groups. This 3-month period only covers a portion of the fourth quarter and therefore reflects the established security trends at the start of the quarter rather than the increase in violence that occurred throughout the quarter. UNAMA reported that during this period, the number of armed clashes decreased compared to the previous year but still accounted for the largest share

Figure 1.

Enemy-Initiated Attacks, January 2015-September 2019



UNAMA reported it documented 100 incidents targeting voting on September 28 that resulted in civilian casualties, compared to 108 incidents in 2018.

of attacks (56 percent). Incidents involving improvised explosive devices (IEDs) increased by 7 percent compared to the previous year, while suicide attacks decreased by 44 percent.¹²

Violence Targets the Presidential Election

As in previous election years, the Taliban announced its intention to attack facilities and gatherings associated with the September 28 presidential election. UNAMA reported in mid-October that violence targeting activities—including the top-up voter registration in June, campaign events, and voting on election day—was low compared to the parliamentary election in October 2018.¹³ The Taliban launched two mass-casualty attacks targeting the 2019 campaign: On July 28, the Taliban attacked the Kabul office of vice-presidential candidate Amrullah Saleh, and on September 17, the Taliban attacked a rally for President Ghani in Parwan province. In both attacks, the candidates were unharmed.¹⁴

UNAMA reported that it documented 100 incidents targeting voting on September 28 that resulted in civilian casualties, compared to 108 incidents in 2018. In total, UNAMA reported that attacks on election day resulted in 277 civilian casualties, compared to 435 civilian casualties associated with the 3-day election period in 2018.¹⁵

USFOR-A reported that, based on initial data that is still being verified, the number of attacks on election day was likely greater than the 2018 elections. However, according to USFOR-A, these attacks were likely less effective than in 2018 and perhaps resulted in fewer casualties.¹⁶

Taliban attacks also temporarily disrupted electrical power and telecommunications. Fourteen provinces in the north and east lost power, and the resulting loss of telecommunications made it difficult to transmit election results.¹⁷

USFOR-A publicly praised the ANDSF's efforts to secure the election. Speaking to journalists after the election, General Austin "Scott" Miller, the commander of USFOR-A and the Resolute Support mission, said that "the security forces performed very, very well."¹⁸ He said that he was impressed by how well the Afghan security ministries—the MoD, Ministry of Interior Affairs (MoI), and the NDS—coordinated their activities among themselves and with civil authorities.¹⁹ CSTC-A told the DoD OIG that formal assessments of ANDSF performance in securing the election have not been finalized.²⁰

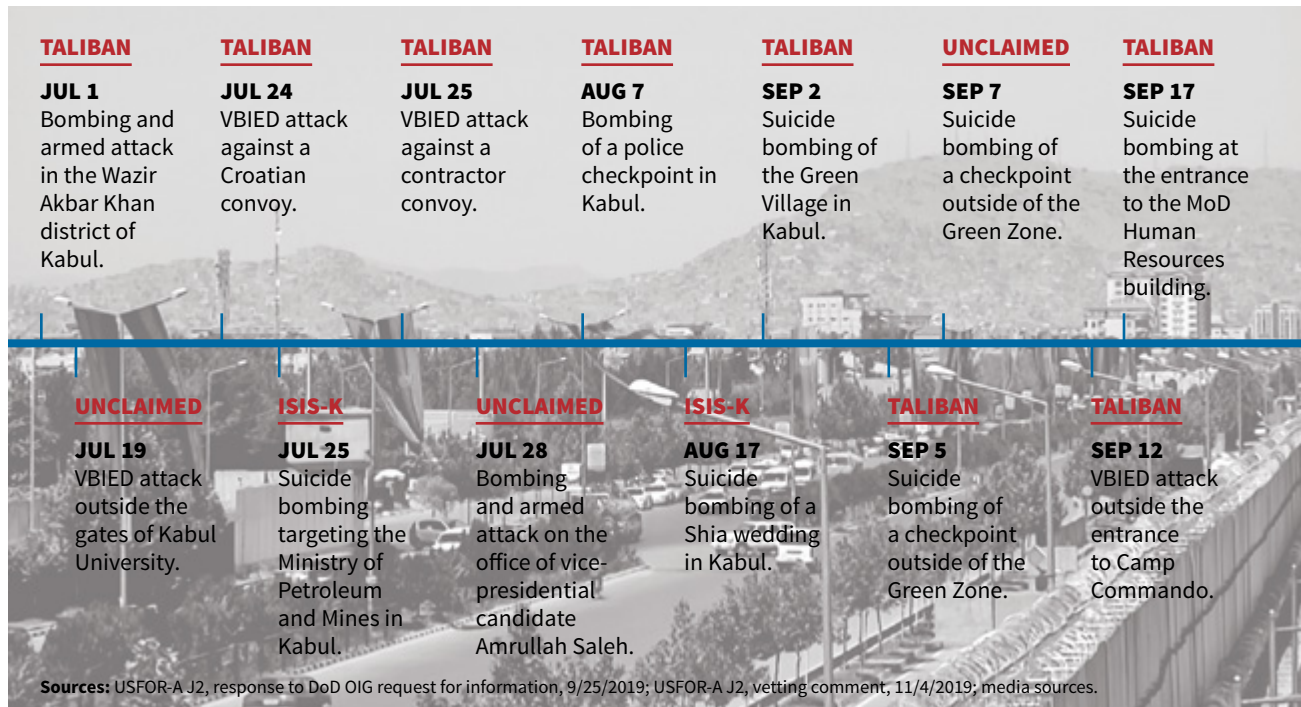
Attacks in Kabul Increase

Preventing high-profile attacks in Kabul has been a priority for Afghan and international forces, particularly after a truck bomb attack in Kabul in May 2017 that killed approximately 150 people.²¹ The DoD, in its semiannual report to Congress on security in Afghanistan, stated that the Taliban and ISIS-K prioritize high-profile attacks in Kabul because they "attract media attention, create the perception of widespread insecurity, and undermine the legitimacy of the Afghan government."²²

Violence in Kabul intensified during the quarter, reflecting the increase in violence nationwide. USFOR-A reported that there were 13 high-profile attacks in Kabul during the quarter, as listed in Figure 2.²³ USFOR-A reported that there were five high-profile attacks last quarter.²⁴ NATO defines a high-profile attack as an incident that involves a suicide

Figure 2.

High-Profile Attacks in Kabul, July-September 2019



bomber or vehicle-borne improvised explosive device (VBIED).²⁵ During the quarter, local and international media reported several additional attacks in the capital that did not meet this definition, including a magnetic bomb attack on August 4 that targeted a bus carrying employees of an Afghan television station, killing two people, and a bombing on August 6 that targeted an Afghan government vehicle, killing five people.²⁶

U.S. Steps up Airstrikes After Taliban Talks Falter

As the U.S.-Taliban talks gained momentum over the summer, General Miller told a media outlet that USFOR-A had “dialed up” military pressure on the Taliban to “shape the political environment” and to keep Taliban leaders at the negotiating table.²⁷ Secretary of Defense Mark Esper said that after the suspension of the U.S.-Taliban talks in early September, U.S. forces increased their attacks on the Taliban.²⁸

This “dialed up” pressure, both before and after the talks were suspended, is reflected in data from U.S. Air Forces Central Command (AFCENT) about air operations in Afghanistan. AFCENT reported that U.S. and coalition aircraft under its control released 613 weapons in July and 753 weapons in August, totals that are higher than most months since the Resolute Support mission began in 2015.²⁹ In September, the month in which the U.S.-Taliban talks were suspended, U.S. and coalition aircraft released 948 weapons, the highest monthly total since the Resolute Support mission began in 2015. AFCENT’s methodology for tallying weapons releases counts groups of some smaller munitions as a single weapons release, so



U.S. Air Force F-16 Fighting Falcons fly in formation after receiving fuel from a KC-135 Stratotanker out of Kandahar Airfield. (U.S. Air Force photo)

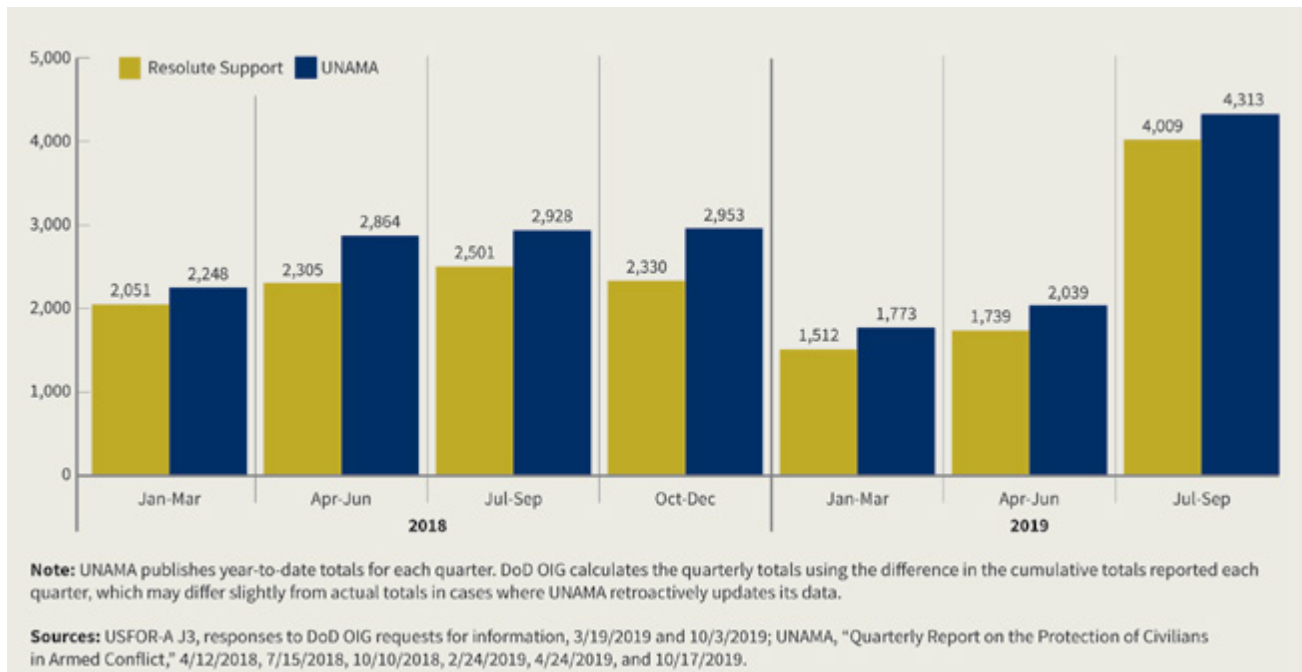
reported totals from month to month are not directly comparable.³⁰ However, use of such longitudinal data can reveal general trends in the airpower campaign, including the increase in airstrikes conducted during the quarter.³¹

Civilian Casualties Increase During the Quarter

This quarter was one of the most dangerous periods in recent years for civilians in Afghanistan, according to two organizations that track and verify reports of civilian deaths and injuries. Resolute Support reported that it verified 4,009 civilian casualties (954 killed and 3,055 wounded) during the July-September period, as shown in Figure 3. This represents an increase of more than 130 percent compared to last quarter and an increase of 60 percent

Figure 3.

Civilian Casualties by Quarter and Reporting Organization, 2018-Present



compared to the same period one year ago.³² Resolute Support reported that the month of July had the highest number of civilian casualties this quarter (1,437). The most common causes of civilian casualties were direct fire and IEDs. The provinces with the greatest numbers of civilian casualties were Kabul, Nangarhar, Ghazni, Kunduz, and Herat.³³

UNAMA reported that it had verified 4,313 civilian casualties (1,174 killed and 3,139 wounded) during the quarter.³⁴ UNAMA also said that this was the highest quarterly total of civilian casualties since it began documenting casualties in 2009.³⁵ UNAMA reported that the number of civilian casualties in July (1,589) was the highest monthly total of civilian casualties it had ever recorded. UNAMA attributed the increase in civilian casualties to an increase in attacks by the Taliban.³⁶

While Resolute Support and UNAMA often report similar overall trends in civilian casualties, their data also show differences in total numbers and attribution of responsible parties. This is due, in large part, to differences in methodology. Resolute Support assesses reports of civilian casualties using ANDSF and coalition operational reports, aircraft video footage, records of U.S. and Afghan weapons releases, and other coalition and Afghan government-generated information.³⁷ UNAMA investigates reports of civilian casualties using witness accounts and statements from Afghan officials.³⁸ In addition, as discussed below, the two organizations use different definitions of “civilian” and “combatant.”³⁹

Civilian or Combatant?

During the quarter, UNAMA finalized an investigation into allegations of civilian casualties resulting from U.S. airstrikes in western Afghanistan. The investigation focused on a set of 60 airstrikes that USFOR-A conducted in May 2019 targeting methamphetamine production facilities in Farah and Nimroz provinces. The UN report, released in early October, stated that these airstrikes caused 39 civilian casualties (including 35 deaths).⁴⁰ However, USFOR-A disputed the assessment, stating that all individuals killed or injured in the strike were Taliban combatants.⁴¹ UNAMA and Resolute Support used different standards to determine whether these facilities were lawful military targets, and whether the individuals inside were civilians or combatants.

The UNAMA report stated that under the Geneva Conventions, only targets that provide a “military advantage” are lawful military objectives.⁴² The Resolute Support Legal Advisor told the DoD OIG that the DoD Law of War manual outlines a broader definition of military objectives that includes facilities that generate “war-sustaining capabilities.”⁴³ Pre-strike assessments found that the targeted facilities produced revenue for the Taliban, and post-strike intelligence confirmed that destruction of the facilities diminished this revenue stream, according to Resolute Support.⁴⁴

The UNAMA report, citing interpretative guidance of the International Committee of the Red Cross, said that only “a person who assumes a continuous function for [an organized armed group] involving his or her direct participation in hostilities” can be considered a combatant under international humanitarian law.⁴⁵ In contrast, Resolute Support told the DoD OIG that the individuals killed in the strikes – chemists, logisticians, and armed guards – were combatants because they “followed Taliban leaders’ order[s] and performed combat service support roles for the Taliban.”⁴⁶



Afghan National Army Soldiers along with U.S. and coalition advisors prepare to conduct an extraction. (DoD photo)

U.S., Coalition, and Afghan Casualties

Eight U.S. military personnel died in combat in Afghanistan during the quarter, according to the DoD. A soldier died in Faryab province on July 13, two soldiers died in Uruzgan province on July 29, two soldiers died in Faryab province on August 21, a soldier died as a result of wounds sustained in Zabul province on August 29, a soldier was killed by an IED in Kabul on September 5, and a soldier was killed in Wardak province on September 16.⁴⁷ In addition, a sailor deployed in support of OFS died in the Arabian Sea in an incident that is under investigation.⁴⁸

Resolute Support also reported the deaths of two NATO service members during the quarter. On July 24, a Croatian soldier was killed outside of Kabul.⁴⁹ In addition, a Romanian service member died in the same September 5 IED attack that killed a U.S. soldier.⁵⁰ The U.S. and coalition deaths reported during the quarter reflect the relatively low annual number of international forces' deaths in Afghanistan since the Resolute Support mission began in 2015.⁵¹ The Afghan government does not publicly release data about ANDSF casualties.

U.S. and Afghan Counterterrorism Operations

During the quarter, U.S. Special Forces conducted unilateral and partnered operations with Afghan forces against ISIS-K, al Qaeda, and other terrorist groups in Afghanistan. Local and international media reported that U.S. and Afghan forces killed several ISIS-K militants during ground raids and in air strikes. The ANDSF said that raids by Afghan security forces during the quarter prevented attacks in Kabul.⁵² The National Directorate of Security (NDS) reported that a joint U.S.-Afghan raid on September 23 in Helmand province killed Asim Omar, leader of al Qaeda in the Indian Subcontinent.⁵³

Further information about U.S. and Afghan counterterrorism operations is available in the classified appendix to this report. See pp. 18-20 for a current evaluation of the terrorist threat in Afghanistan.

The “Enduring Threat” of Terrorism in Afghanistan

Earlier this year, the DoD asserted in its semiannual report to Congress about Afghanistan that with or without a U.S. agreement with the Taliban, the “enduring terrorist threat” will require the United States and its partners to maintain a “robust” counterterrorism capacity in Afghanistan for the “foreseeable future.”⁵⁴

THE COLLECTIVE TERRORIST THREAT

The U.S. Government has designated 21 groups that operate in Afghanistan as terrorist groups or entities. Individually, most of these groups do not pose a direct threat to the United States, according to descriptions of those groups published by the DoS. Many of these organizations are focused on resisting the governments of Pakistan, Uzbekistan, or other regional entities. While some of their targets are U.S. allies or interests, these terrorist groups likely would not target the United States directly if U.S. forces did not maintain a military presence in Afghanistan.⁵⁵ Moreover, many of these groups are likely too small to pose a significant threat to the United States. USFOR-A estimates that most of these groups have only a few dozen fighters, as shown in Table 2.⁵⁶

However, the concentration of these groups together, in a politically unstable environment, may pose a threat to the United States, particularly if governance in Afghanistan erodes and they are able to have safe haven without the current pressure from U.S. and Afghan forces.⁵⁷ ISIS-K, while a comparatively new actor in Afghanistan’s terrorist landscape, has grown rapidly by attracting disaffected and opportunistic fighters from the Taliban and other terrorist groups in the region, including Tehrik-e Taliban Pakistan and the Islamic Movement of Uzbekistan. USFOR-A told the DoD OIG that there are intelligence reports that Taliban fighters who disagree with their leader’s diplomatic interactions with the United States have defected to ISIS-K in recent months.⁵⁸

ISIS-K: A THREAT ON THE GROUND AND ONLINE

The Defense Intelligence Agency (DIA) assessed that ISIS-K presents “an enduring threat” to U.S. and allied interests in South and Central Asia. ISIS-K’s intent to target the United States and other allies outside the region is clear. Similar to its parent organization’s intent in Iraq and Syria, ISIS-K aims to establish a caliphate in South Asia.⁵⁹

ISIS-K’s capability to conduct attacks outside of Afghanistan is more difficult to discern. Inside Afghanistan, ISIS-K has launched several complex, high-casualty attacks targeting the Afghan government and Shia Muslims.⁶⁰ ISIS-K is active in Nangarhar, Kunar, and Herat provinces, and in Kabul, and may have smaller groups of supporters in other parts of the country, including Helmand, Kapisa, and Baghlan provinces.⁶¹ According to the DIA, due largely to persistent U.S. and Afghan ground and air operations and Taliban offensives, the group has not achieved its goal to expand territorial control across Afghanistan.⁶² The DIA told the DoD OIG that ISIS-K has never directed an attack plot against the U.S. homeland, nor are there any indications that it is actively planning to dedicate resources to support such an attack.⁶³

However, ISIS-K regularly issues anti-Western propaganda that encourages sympathizers to conduct attacks abroad.⁶⁴ Online communications issued by other ISIS affiliates and the ISIS “core” leadership in Iraq and Syria have inspired attacks in Europe and the United States. If the capabilities of other ISIS affiliates change, and ISIS-K grows and matures, this virtual threat outside of Afghanistan may become as urgent as the physical threat ISIS-K poses to U.S. interests inside Afghanistan.

While counterterrorism and Taliban operations are impeding ISIS-K expansion and external operations, the group’s capacity could change along with the changing dynamic of conflict in the region. ISIS-K has already been able to recruit disenfranchised Taliban members who do not support their leadership’s diplomacy

Table 2.

Terrorist Groups in Afghanistan and Estimated Force Size

Terrorist Group	Estimated Force Size	Terrorist Group	Estimated Force Size
ISIS-K	2,000 to 5,000	Commander Nazir Group	No credible estimated numbers
Haqqani Network	3,000 to 5,000	Harakat-ul Jihad Islami	
Tehrik-e Taliban Pakistan	3,000 to 5,000	Harakat-ul Jihad Islami/Bangladesh	
Al Qaeda and Al Qaeda in the Indian Subcontinent	300	Harakat-ul Mujahidin	
Islamic Movement of Uzbekistan	300	Harakat Mujahidin	
Lashkar-e Tayyiba	300	Iranian Revolutionary Guard-Quads Force	
Jamaat-ul-Ahrar	200 to 300	Jaish-e Muhammed	
Tariq Gidar Group	100 to 300	Jundallah	
Eastern Turkistan Islamic Movement	100	Lashkar-e Jhangvi	
Islamic Jihad Union	25	Note: USFOR-A estimates that the Taliban has 20,000 to 30,000 fighters, only a portion of which are actively fighting at a given time, and a supporting cadre and part-time fighter population of 10,000 to 20,000. The Taliban is not a designated terrorist group.	
Jama'at ul Dawa al-Qu'ran	25		

Sources: USFOR-A CJ2, response to DoD OIG request for information, 9/22/2019; DoD OUSD(P), vetting comment, 11/19/2019.

with the United States. Resolute Support has described these Taliban fighters as “irreconcilables” in press statements, although USFOR-A told the DoD OIG that it does not use this term officially or have an estimate of how many such fighters exist.⁶⁵ An overall peace agreement could also prompt more Taliban fighters to switch sides. The DIA told the DoD OIG that the Taliban will likely adjust its strategy to prevent additional defections to ISIS-K.⁶⁶

Even if ISIS-K manages to increase its numbers, it is unclear if it will be able to launch additional attacks or seize more territory. Additional fighters may not translate into additional funding or material support for the group. A 2018 study for the Royal United Services Institute found that the group relies on taxation of local populations and funding from a diverse array of donors outside of Afghanistan. The study concluded that ISIS-K will likely continue to draw large amounts of funding.⁶⁷ At the same time, however, ISIS-K’s external donors often have competing reasons for supporting the group and could withdraw funding if ISIS-K continues to focus on the Taliban rather than other targets, such as Pakistan or Shia targets in Central Asia.⁶⁸

In addition, ISIS-K could suffer from internal divisions. ISIS-K has thrived in Afghanistan by exploiting divisions within other violent extremist organizations and providing a new platform for these groups’ most disaffected and opportunistic fighters.⁶⁹ In some cases, these recruited fighters’ self-interested motivation for joining the group (such as more funding or disagreements with current group leadership) may outweigh their ideological commitment to ISIS-K, creating potential for further disagreements as they attempt to integrate into ISIS-K.⁷⁰

(continued on next page)

The “Enduring Threat” of Terrorism in Afghanistan

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Meanwhile, it remains unclear whether U.S. and Afghan counterterrorism operations against ISIS-K may change in the future. In the event of a political settlement, the Taliban could increase its own operations against ISIS-K, applying further pressure on the group. So far, ISIS-K appears to be able to replace fighters lost in combat but remains under attack from multiple groups in Afghanistan.⁷¹

AL QAEDA: “FOCUSED ON SURVIVAL”

The DIA told the DoD OIG that the estimated 300 remaining al Qaeda personnel in Afghanistan “are almost certainly focused on survival” and that al Qaeda’s core leadership has ceded operations to its affiliate, al Qaeda in the Indian Subcontinent.⁷² The DIA assessed that it would take “several years without sustained counterterrorism pressure” for AQIS to develop the capability to attack outside of South Asia. The DIA said that it has no indications that AQIS is plotting an attack against the U.S. homeland.⁷³

CAPACITY BUILDING

Under the NATO-led Resolute Support mission, the United States works with 39 NATO member states and partner states to train, advise, and assist the ANDSF.⁷⁴ This includes efforts to build the capacity of the Afghan National Army (ANA), Afghan National Police (ANP), the Afghan Air Force (AAF), and the Afghan Special Security Forces (ASSF) as these forces battle the Taliban and terrorist groups in Afghanistan. It also includes efforts at the ministerial level to build ANDSF administrative capacity and long-term sustainability. U.S. advisory efforts under the Resolute Support mission are implemented at the ministry level by Combined Security Transition Command-Afghanistan (CSTC-A). Advisory efforts at the operational and tactical level are implemented by the regional Train, Advise, and Assist Commands (TAACs) for the ANA general purpose forces and the ANP; by TAAC-Air for the Afghan Air Forces; and by NATO Special Operations Component Command-Afghanistan (NSOCC-A) for the ASSF, the Afghan Local Police (ALP) and the Special Mission Wing.⁷⁵

Advising at the brigade or battalion level is conducted by various personnel, including members of the U.S. Army’s 2nd Security Force Assistance Brigade (SFAB), U.S. individual augmentees, coalition military personnel in NATO billets, and by other types of forces. These forces are under the command and control of one of the regional TAACs. The Department of the Army reported to the DoD OIG that the 3rd SFAB completed collective training in August and September 2019 and will deploy to Afghanistan in the first quarter of FY 2020 to replace the 2nd SFAB.⁷⁶

Some Advising Suspended Due to Insecurity

CSTC-A reported that during the quarter, Resolute Support suspended some advisory activity at the ministry level for approximately 30 days “as a result of increased threat reporting and adverse actions towards our advisors.”⁷⁷ This is not the first time Resolute Support suspended advising due to security concerns. An insider attack on October 18, 2018, during which General Miller and several senior Afghan leaders were present, prompted

USFOR-A to halt physical engagements and order a review of screening procedures for Afghans who interact with U.S. personnel.⁷⁸ CSTC-A did not provide further details about the nature of the threat to coalition advisors during the quarter.

CSTC-A reported that the suspension only slightly decreased the overall advising mission, as the suspension primarily affected non-mission-essential advising. Advisory engagements that were mission-essential continued during the suspension period.⁷⁹ According to CSTC-A, a large share of current advisory engagements are considered mission-essential, and many types of non-mission-essential advising can be conducted remotely via telephone. CSTC-A also noted that the suspension provided coalition advisors the opportunity to assess the effectiveness of ANDSF processes, systems, and operations under limited advisor oversight.⁸⁰

ANDSF Improves Operational Planning, but Sustainment Capabilities Require Further Development

CSTC-A advisors reported this quarter that the ANDSF has “continued to build their capacity to self-sustain with limited advisory assistance from coalition partners.”⁸¹ However, the magnitude and nature of this capacity growth is unclear. During the quarter, CSTC-A continued to develop a revised tool to assess ANDSF capacity growth. CSTC-A stopped using a previous tool, called the “workstrand” (a term used by some militaries that is analogous to “lines of effort” as used by the U.S. military) tracker, in late 2018 in order to develop this more “manageable alternative.”⁸²

CSTC-A reported that the new assessment tool is structured according to the CSTC-A commander’s list of “top 10” challenges facing the ANDSF, which were developed in early 2019 and listed in Table 3.⁸³ Like the now-defunct workstrand tracker, the top 10 challenges relate to the ANDSF’s ability to execute administrative functions at the ministerial level—such as planning, recruiting soldiers, and maintaining supply networks—required to develop an effective, affordable, and sustainable ANDSF. CSTC-A and the DoD have provided initial qualitative assessments of ANDSF capacity according to the top 10 challenges framework that express cautious optimism about the future capability of the ANDSF.⁸⁴

CSTC-A said that the final assessment tool will include a set of metrics—such as reduced corruption cases, improved contract completion, and reduced casualties at checkpoints—that advisors can use to measure improvement against each challenge. The tool is being evaluated and is pending final approval. CSTC-A said that once in use, the tool, along with regular advisor feedback, will “aid CSTC-A in determining if our efforts are effective over time.”⁸⁵

In addition to the CSTC-A assessment tool, the DoD Office of the Undersecretary of Defense for Policy (OUSD(P)) is responsible, according to Section 1211 of the FY 2019 National Defense Authorization Act, for conducting an evaluation of the Afghanistan Security Forces Fund and other security cooperation programs worldwide. The OUSD(P) office that oversees the fund told the DoD OIG that it is developing a statement of work for an evaluation to meet this requirement.⁸⁶

CSTC-A advisors reported this quarter that the ANDSF has “continued to build their capacity to self-sustain with limited advisory assistance from coalition partners.”

Table 3.

CSTC-A Top 10 Challenges

Leadership	ANDSF does not have strong, effective leadership across their formations. Leadership changes over last 6 months are a positive trend.
Corruption	Corruption remains pervasive and undermines trust across the ANDSF and Afghan society.
Logistics	Though well equipped, ANDSF lacks effective asset utilization and distribution management.
Accountability	Poor accountability of personnel, weapons, and equipment perpetuates an ANDSF that is less than the sum of its parts.
Attrition	ANDSF attrition at its current rate is not sustainable.
Training	ANDSF lacks standardized training at national and regional level and rushes soldiers to duty stations.
Checkpoints	Over half of ANDSF casualties result from checkpoint attacks. The Taliban use these attacks for resupply.
Budget	Insufficient processes to plan and execute budget result in unused funds.
Pay	Poor leadership, corruption, and lack of infrastructure leads to pay shortfalls.
Facilities	ANDSF facilities, at a cost of \$10 billion, are routinely in disrepair, impacting morale, health, and safety of the ANDSF.

Source: CSTC-A, memo, "FY 2019 Mid-Year Review," 6/14/2019.

ANDSF Makes Improvements in Integration, Command and Control

USFOR-A also reported improvement in ANDSF operational capability, particularly its ability to integrate decision-making and plan operations across the MoD, MoI, and NDS. Critically, the Crisis Response Group, a command center that integrates leaders from key Afghan and coalition security services, began operations in July. The center allows Afghan leaders to monitor security conditions in real time, share intelligence, and develop operations to respond to the emerging threats. USFOR-A said the Crisis Response Group has been successful because it allows the ANDSF to better posture their forces and air assets to protect priority areas against enemy actions.⁸⁷

USFOR-A also assisted the ANDSF in establishing two other joint command centers that, like the Crisis Response Group, include representatives from multiple ANDSF security services. The Combined Joint Situational Awareness Room will eventually serve as a national-level command center. The Combined Special Operations Coordination Center will eventually fall under the command of the Kabul City Police Chief and will focus on strategic threats to the capital.⁸⁸

New Pay and Personnel System Continues to Validate Smaller ANDSF Force Size

This quarter, the Afghan Personnel and Pay System (APPS) reported a total ANDSF assigned force strength of 253,850 personnel as of July 28. This total includes 162,415 ANA and AAF personnel and 91,435 ANP personnel.⁸⁹

A PPS is a system that uses biometric records to manage ANDSF personnel rosters and salary payments. A PPS is designed to provide more accurate and timely personnel records than its predecessor, the Afghan Human Resources Information Management System (AHRIMS).⁹⁰ In particular, A PPS contains records of only those ANDSF personnel who have completed biometric verification. This feature is intended, among other reasons, to prevent “ghost soldiers”—personnel who do not exist or do not serve—and other individuals not currently serving in the ANDSF from receiving payment.⁹¹ ANDSF force strength numbers reported by A PPS are therefore lower than numbers reported by the previous records system, as the biometric controls eliminated “ghost soldiers,” many of whom never existed in the first place. During the quarter, the DoD OIG released an audit of CSTC-A’s implementation of A PPS.

The ANDSF assigned force strength numbers reported this quarter by A PPS are lower than totals reported by AHRIMS in previous quarters, and also lower than totals reported by A PPS last quarter. This quarter’s total force size for the ANA and AAF is approximately 18,000 personnel fewer than the total reported in May 2019, though the ANP total for July is similar to the figure reported in May.⁹² CSTC-A told the DoD OIG that this discrepancy is primarily due to a data cleansing effort that it undertook with the MoD in July. Therefore, the A PPS force strength reported in July is lower but more accurate than the data reported in May.⁹³ CSTC-A stated that approximately 3,000 members of the Afghan Border Force (ABF) and Afghan National Civil Order Force and approximately 15,000 members of the ANP still need to be enrolled in A PPS.⁹⁴ DoD funds ANA, AAF, and ALP payroll costs but not ANP payroll.⁹⁵

DoD OIG: Multiple Weaknesses Undermine Validity of A PPS Records

In August, the DoD OIG issued an audit report on the planning for and implementation of the Afghan Personnel and Pay System (A PPS).⁹⁶ The audit found that, as of December 2018, A PPS was not performing as initially envisioned: a streamlined, accurate source of ANDSF personnel data. The DoD OIG identified multiple weaknesses in the A PPS system and CSTC-A’s monitoring of the project, including:

- The A PPS software does not have an interface with the Afghan biometric system and, therefore, requires manual input of the biometric data, creating opportunities for inaccurate or fraudulent records. CSTC-A was aware that the contractor did not develop such an interface, which was required in the contract, but did not communicate this non-performance.
- CSTC-A officials did not validate the A PPS records, even though they had access to both data sets and could have cross-checked the records. DoD OIG auditors found examples of fraudulent records in the A PPS database.

As a result, the DoD OIG concluded, CSTC-A paid \$26.2 million to the A PPS software developer for a system that “does not accomplish the stated objective of reducing the risk of inaccurate personnel records or fraudulent payments through the use of automated controls.” Because CSTC-A uses A PPS-generated data to generate the ANDSF payroll, this means that the risk of coalition funds being diverted to non-ANDSF personnel remains. CSTC-A told the DoD OIG that it is working with the DoD OIG to address the recommendations made in the report.⁹⁷

ANA Training Deficiencies Persist

According to CSTC-A, enrollment and graduation rates at ANA Basic Warrior Training courses declined slightly during the quarter compared to the previous quarter. Basic Warrior Training is the initial 12-week course that all ANA recruits must complete before going into the field. The three Basic Warrior Training courses that finished during the quarter had a combined enrollment of 3,462 soldiers (82 percent of total capacity) and had a final combined graduation rate of 83 percent.⁹⁸ By comparison, the two courses that completed in the third quarter of FY 2019 had a combined enrollment that was 98 percent of capacity and a final combined graduation rate of 93 percent.⁹⁹ CSTC-A told the DoD OIG that it considers the slight decline in enrollment and graduation rates “an isolated occurrence and is not concerned at this time.”¹⁰⁰

A limited number of basic training graduates proceed to complete advanced training for a specialized military role. According to an MoD directive, all ANA graduates of Basic Warrior Training should proceed immediately to advanced training for a specialized military role at one of the ANA's 12 branch schools. The ANA Chief of General Staff issued contradictory guidance in November 2017, requiring all basic training graduates to be immediately assigned to their units, and for the unit leadership to decide whether the soldiers should attend advanced training.¹⁰¹ The lack of advanced training “result[s] in under-trained soldiers who are not trained in the military occupational specialty skills essential to combat units,” CSTC-A told the DoD OIG. “This in turn compounds units’ inability to sustain continuous operations and achieve mission success.”¹⁰²

Table 4.

Training Utilization Rates of ANA Branch Schools, September 2019

ANA Branch School	School Capacity Sept. 2019	Utilization Rate Sept. 2019	
Combat Arms Schools	Infantry	776	105%
	Armor	N/A	N/A
	Artillery	762	33%
Combat Support Schools	Engineer	1,160	49%
	Signals	466	31%
	Military Police	240	17%
Combat Service Support Schools	Logistics	1,972	30%
	Finance	340	23%
	Human Resources	333	15%
General Services Branch Schools	Religious and Cultural Affairs	81	76%
	Public Affairs	50	42%
	Legal	70	20%

Note: The Armor Branch School was disbanded as of June 2019.

Sources: CSTC-A FD, response to DoD OIG request for information, 9/10/2019; CSTC-A, vetting comment, 11/4/2019.

This quarter, USFOR-A reported that the 217th Corps is “moderately capable” of executing administrative and reporting tasks and “generally functional” in conducting operations.

As shown in Table 4, utilization rates at the ANA branch schools remain inconsistent. Of note, utilization rates are high for some combat roles but very low in schools that train soldiers in administrative roles, such as logistics, finance, and human resources.¹⁰³ At the same time, however, the school capacity for most schools has increased in each of the past three quarters, indicating that more students are enrolled.¹⁰⁴

CSTC-A told the DoD OIG that it continues to advise the ANA to ensure ANA soldiers complete the mandated training program. CSTC-A said that the ANA’s Basic Warrior Training, the branch schools, and the professional military education should “receive priority attention” and persistent support from CSTC-A advisors.¹⁰⁵

217th Corps is “Generally Functional”

In April, the ANA reassigned its 20th Division, previously under the ANA 209th Corps, to become a new corps, called the 217th Corps.¹⁰⁶ The new corps is responsible for Kunduz, Takhar, Baghlan, and Badakshan provinces and will be headquartered in Kunduz.¹⁰⁷

This quarter, USFOR-A reported that the 217th Corps is “moderately capable” of executing administrative and reporting tasks and “generally functional” in conducting operations.¹⁰⁸ USFOR-A noted that the new corps continues to use a civilian cellular telephone network for its primary communications, which USFOR-A described as a “critical vulnerability.”¹⁰⁹

Afghan Border Force Undermined by Misuse

In 2017, the ANDSF completed the transfer of Afghan Border Police units from the MoI to the MoD, creating the new Afghan Border Force (ABF).¹¹⁰ The ABF consists of six brigades, under the ANA corps, tasked with securing areas within 30 miles of the Afghan border. Specifically, the ABF is designed to deter terrorist and criminal activity and support ANA operations against insurgent and terrorist forces.¹¹¹

This quarter, the DoD OIG requested an update on the ABF’s performance. USFOR-A told the DoD OIG that it assesses the readiness of the ABF by tracking personnel, training and equipment against stated ANDSF objectives in the official list of personnel and equipment (the *tashkil*).¹¹² Similar to CSTC-A’s advising of other ANDSF units, the ABF only receives coalition advising at the corps level, so coalition visibility of ABF performance at lower levels is limited.¹¹³

In terms of personnel, CSTC-A noted that the ABF is not responsible for recruiting its forces, which is the responsibility of the ANA Recruiting Command based on operational needs and requirements. CSTC-A said that the ABF is not experiencing any recruiting challenges.¹¹⁴ However, CSTC-A reported that the ANA corps has tasked the ABF to man checkpoints outside of the 30-mile buffer zone.¹¹⁵

CSTC-A said that challenges for the ABF include standardizing the ABF organizational structure, increasing readiness training rates, and fully equipping the ABF for mission execution.¹¹⁶ In particular, the ABF still uses a mix of NATO and former Warsaw Pact weapons, which makes it difficult to maintain accountability, support, and proficiency on their equipment.¹¹⁷

Territorial Force Expansion on Track, But Faces Recruitment Challenges

The ANDSF is currently in its second phase of expanding the ANA-Territorial Force (ANA-TF), a new force that is designed to be a lightly armed local security force that is more accountable than local forces, including the Afghan Local Police.¹¹⁸ USFOR-A reported to the DoD OIG that as of September, there were 60 established ANA-TF companies, with an additional 22 companies in training and 19 companies being recruited.¹¹⁹ The MoD authorized funding for 105 companies. The Afghan government has initial plans to grow the ANA-TF to 121 companies during a potential “Phase 3” of ANA-TF expansion.¹²⁰ USFOR-A expects that the current phase (“Phase 2”) of ANA-TF expansion will be completed on or around February 1, 2020.¹²¹

The ANA-TF companies are intended to serve as “hold forces” in security-permissive locations, allowing other ANA personnel to focus on tactical offensive operations.¹²² USFOR-A reported that ANA-TF units have assumed responsibility for local security in half of the operational ANA-TF sites, freeing the equivalent of 30 companies of conventional ANA combat power. USFOR-A reported that it considers the greatest success to be the 201st Corps in northeastern Afghanistan, where ANA-TF companies relieved 12 traditional ANA

Afghan soldiers move to an over-watch position to assess and provide direction during a key phase of an Afghan-led and -executed clearance operation in southeastern Afghanistan. (DoD photo)



companies. In contrast, the 205th Corps is the only corps where ANA-TF units have not relieved traditional ANA units of fixed-site security responsibilities.¹²³

One feature that distinguishes the ANA-TF from other ANA units is that the soldiers are recruited from the areas in which they serve. As the ANA-TF has expanded, it has struggled to recruit soldiers in some districts.¹²⁴ USFOR-A told the DoD OIG that while no provinces have completely failed to produce recruits, the ANA has been unable to recruit ANA-TF soldiers in some districts in Kabul, Kandahar, Herat, and Kunduz provinces.¹²⁵ When the ANA cannot recruit in a designated district, the authorized personnel slots are reallocated to another district, usually within the same Corps.¹²⁶

A key reason for the failure to recruit in some districts is the lack of local support for the ANA-TF. Last year, President Ghani directed the Independent Directorate of Local Governance, a body that liaises with local leaders, to assume the lead role in identifying districts that may be interested in hosting an ANA-TF unit. Previously, the ANA Recruiting Element was responsible for identifying suitable districts for the ANA-TF.¹²⁷ However, cultural and political reluctance to support the ANA-TF continues to hinder recruitment in some areas. USFOR-A cited Kandahar province as an example, where Major General Tadin (brother of Lieutenant General Abdul Raziq, who was assassinated in 2018) is strongly aligned with the MoI and opposes ANA-TF recruitment because it competes with recruitment for the ALP.¹²⁸

USFOR-A also told the DoD OIG that some ANA corps have struggled to support more remote ANA-TF sites due to insecure communication and geographic dispersion of the force. USFOR-A identified the 207th Corps in western Afghanistan and the 209th Corps in the northern part of the country as the two ANA corps that struggle most in supporting distant ANA-TF units.¹²⁹

Future of Local Police Unclear

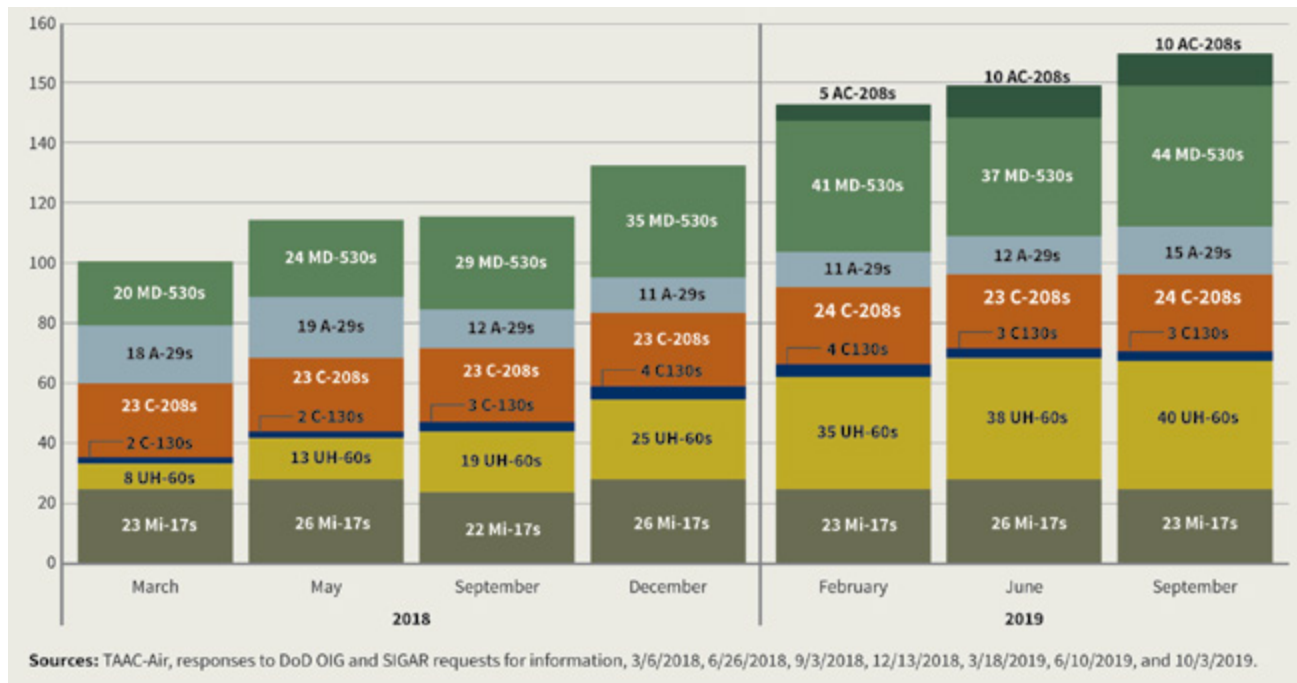
As the ANA-TF expands, the future of the Afghan Local Police (ALP)—the network of locally recruited security forces that the ANA-TF is designed to replace—remains uncertain. Last quarter, NSOCC-A, which advises the ALP, told the DoD OIG that it “will report on changes to the ALP force structure if and when the Minister of Interior orders them to occur.”¹³⁰ This quarter, NSOCC-A said that “there are no finalized plans and no decisions have been made and approved regarding the future of the ALP.”¹³¹ The United States continues to fund salaries and other costs for the ALP.¹³²

Dissolution of the ALP has been expected for several years, and many questions remain about how the ANDSF will manage the transition. For example, it is unclear what will happen to the approximately 28,000 ALP personnel who will find themselves without work.¹³³ USFOR-A said that the ANA-TF will number 12,705 personnel when fully established next year.¹³⁴ Even if former ALP personnel are allowed to enlist in other ANDSF units, they may not have locally based opportunities similar to the ALP available to them. In addition, the persistent influence of local powerbrokers remains a concern. Some powerbrokers use ALP units as their own personal militias and may continue to do so after the ALP ceases to exist.

This quarter, NSOCC-A said that “there are no finalized plans and no decisions have been made and approved regarding the future of the ALP.”

Figure 4.

AAF Usable Fleet, March 2018-September 2019



Air Force Fleet Grows, as do Concerns about Misuse

This quarter, TAAC-Air, the Resolute Support component that advises the AAF, initiated a reorganization of its advising efforts.¹³⁵ Details about the reorganization are provided in the classified appendix to this report. TAAC-Air told the DoD OIG that the reorganization, or “optimization,” is designed to help the AAF become less dependent on direct coalition support.¹³⁶ TAAC-Air currently has two Air Expeditionary Advisory Groups stationed in Kabul and Kandahar and an advisory detachment at Mazar-e Sharif.¹³⁷

TAAC-Air reported that the AAF had a total of 183 authorized aircraft as of the end of the quarter, as shown in Figure 4.¹³⁸ The AAF fleet has been growing each quarter, in accordance with the AAF Modernization Plan. The current size of the AAF inventory is a slight increase from the end of last quarter, when the AAF had 179 aircraft.¹³⁹ Specifically, the AAF added UH-60 Black Hawk helicopters, A-29 light attack aircraft, and MD-530 helicopters to its fleet during the quarter.¹⁴⁰

Of the AAF total fleet of 183 aircraft, 159 aircraft were usable at the end of the quarter.¹⁴¹ An aircraft can be declared “unusable” for many reasons, including routine maintenance, unscheduled maintenance, and repair of damage suffered in a crash or in combat. During the quarter, several A-29s were taken out of service for a week to address an urgent maintenance requirement identified by the aircraft’s manufacturer.¹⁴² TAAC-Air reported that the AAF did not have any “Class A” accidents during the quarter, referring to accidents that cause a loss of life, serious injury, or more than \$1 million in damage to the aircraft.¹⁴³

A key concern for TAAC-Air advisors is misuse of the AAF fleet. One indicator of misuse is aircraft utilization rates (average flight hours per aircraft per month). The monthly utilization rates for the Mi-17 and MD-530 helicopters in September (38.6 and 31.8, respectively) far exceeded the manufacturer’s recommended rate, which is 25 hours per month for each aircraft.¹⁴⁴ While the AAF should be scheduling fewer flight hours for these aircraft to allow for routine maintenance, the high utilization rates reveal a potential for more serious maintenance requirements in the future that could cause the helicopters to go out of service unexpectedly and remain unusable for an extended period. The AAF UH-60 monthly utilization rate in September, 19 hours, is below the recommended maximum of 35 hours per month.¹⁴⁵ TAAC-Air told the DoD OIG that not all AAF units have access to the data required to conduct effective fleet use and maintenance planning, which leads to overfly of utilization rates.¹⁴⁶ TAAC-Air told the DoD OIG that fixed wing aircraft do not have recommended utilization rates.¹⁴⁷

TAAC-Air also reported that the AAF often fails to adhere to its own aircraft tasking process, resulting in delays in delivery of critical supplies. TAAC-Air said that senior AAF officials often delay approval of supply requests, instead of adhering to established procedures for such authorizations. These procedural deficiencies, TAAC-Air said, “lead to logistics inefficiencies which result in extended 2-3 day gaps whereby combat operations are either halted or commanders are forced to take unacceptable risks.”¹⁴⁸

An Afghan Air Force UH-60 Black Hawk flies in formation in Afghanistan. (U.S. Air Force photo)



Limited Growth in Maintenance Capacity

Under the National Maintenance Strategy-Ground Vehicle Support contract, a DoD contractor provides maintenance services on ANDSF ground vehicles and training to ANDSF ground vehicle maintenance technicians. Development of MoD capacity to perform an increasing share of maintenance tasks on ANDSF ground vehicles is critical to the long-term sustainability of the ANDSF and its U.S.-funded equipment. The DoD projects that the total cost for the 5 years of the contract will be \$1.06 billion.¹⁴⁹ The DoD OIG is currently conducting an audit to determine whether the DoD effectively developed the requirements for the contract.¹⁵⁰

Over the 5 years of the contract, which began in 2017, the contractor is expected to develop the capacity of the ANA and ANP to assume an increasing share of maintenance tasks. During Option Year 1 of the contract (August 2018-August 2019), the DoD modified the targets representing how much the ANDSF shares of maintenance tasks should grow from year to year. The initial targets were that the ANA should be able to perform 100 percent of maintenance tasks and the ANP should be able to perform 95 percent of such tasks by the end of the full contract period.¹⁵¹ The revised end-of-contract target shares are now 90 percent for the ANA and 65 percent for the ANP.¹⁵² The target share of Afghan-performed maintenance in the current year of the contract (Option Year 2) is 70 percent for the ANA and 20 percent for the ANP.¹⁵³

According to data provided by CSTC-A, the ANA did not meet, while the ANP exceeded, assigned workshare targets in September 2019, the first month of Option Year 2, as shown in Tables 5 and 6.¹⁵⁴ CSTC-A said that while the ANA did not meet its workshare target in September, it has improved its maintenance capability over the course of the contract.¹⁵⁵

Table 5.

ANA and ANP Ground Vehicle Maintenance Workshare Split, July to September 2019

Afghan National Army							
		July 2019		August 2019		September 2019	
Maintenance Facility	Afghan	976	49%	659	51%	844	49%
	Contractor	1,003	51%	626	49%	67	51%
Off-Site	Contractor Contact Team	1,371		1,738		1,476	

Afghan National Police							
		July 2019		August 2019		September 2019	
Maintenance Facility	Afghan	661	20%	394	20%	599	24%
	Contractor	2,623	80%	1,594	80%	1,820	76%
Off-Site	Contractor Contact Team	1,908		1,586		1,676	

Sources: CSTC-A OS, response to DoD OIG request for information, 9/10/2019; CSTC-A, vetting comment, 11/4/2019.

It is important to note that the contract addresses only a portion of ANDSF ground vehicle maintenance tasks. The contract covers tasks at maintenance facilities and does not include the additional maintenance tasks performed off-site by contractor “contact teams.”¹⁵⁶ For example, a contact team may be responsible for the repair of a disabled vehicle that cannot be transported to the maintenance facility. The number of contractor contact team work orders performed on ANA vehicles is often double the number of contractor tasks performed at the maintenance centers.¹⁵⁷

In addition to maintenance support and training provided through the National Maintenance Strategy contract, CSTC-A continued to deploy additional contact teams, called “surge” teams, to address a backlog in maintenance orders across ANDSF vehicle fleet. The surge teams focused on ANA vehicles during the first option year of the contract (August 2018-August 2019) and will expand the focus on ANP vehicles during the remaining years of the contract.¹⁵⁸ CSTC-A told the DoD OIG that the two factors that contribute the most to the backlog are a lack of parts due to insufficient distribution and a lack of ANA personnel to perform the maintenance.¹⁵⁹

Like the ANA and ANP, the AAF and its special forces counterpart, the Special Mission Wing (SMW), rely on contracted logistic support to provide most maintenance on their growing fleet. Afghan aircraft maintenance personnel perform a greater share of maintenance on the aircraft that have been in the fleet for the longest period of time, particularly the Russian-made Mi-17 helicopter, which is being phased out of the fleet. Afghans still do not perform any maintenance on the UH-60 helicopters, the newest addition to the fleet, but Afghans are being trained to perform some of this maintenance.¹⁶⁰ Resolute Support aviation advisers are seeking to increase Afghan maintenance capacity so that Afghans can perform as much as 80 percent of aviation maintenance tasks, with contractors continuing to perform the most complex tasks.¹⁶¹ As shown in Table 6, the overall share of maintenance tasks performed by Afghan maintenance specialists has decreased over the past 2 years on most platforms.¹⁶² However, monthly variation in the percentage of maintenance tasks performed by Afghans can be attributed to the changing composition and complexity of AAF maintenance requirements from month to month.¹⁶³

Table 6.
Percentage of AAF Maintenance Performed by Afghans

	Airframe	April 2018	September 2018	December 2018	March 2019	June 2019	September 2019
Rotary Wing	Mi-17	80%	90%	80%	85%	85%	80%
	MD-530	35%	30%	20%	20%	20%	20%
	UH-60	0%	0%	0%	0%	0%	0%
Fixed Wing	C-130	0%	0%	0%	0%	0%	0%
	C-208	60%	50%	40%	40%	20%	20%
	A-29	40%	35%	30%	30%	20%	20%

Source: TAAC-Air, responses to DoD OIG requests for information, 9/24/2018, 12/16/2018, 4/8/2019, 6/25/2019, and 9/18/2019.

MITIGATING AIRSTRIKE RISK

As the Afghan Air Force (AAF) grows and conducts more airstrikes, the risk of civilian casualties or fratricide as a result of those strikes also increases. To mitigate this risk, Resolute Support has focused on improving the AAF's air-to-ground integration process. Afghan Tactical Air Coordinators (ATACs) and Air Liaison Officers (ALOs) play a key role in this process by relaying target information between ground troops and commanders who approve air missions. The AAF also uses ATACs and ALOs to conduct resupply missions for ground troops.

CIVILIAN CASUALTIES FROM AIRSTRIKES

UNAMA and Resolute Support disagree about how many civilian casualties result from AAF and coalition airstrikes. (See pp. 15-16) Since 2014, UNAMA has documented a steady increase in civilian casualties caused by aerial operations. UNAMA reported 885 civilian casualties, while Resolute Support reported 182 civilian casualties, as a result of airstrikes during the period January-September 2019.



Afghan leaflets explaining the ATAC's role.



Sources: DoD OIG, "Evaluation of U.S. and Coalition Efforts to Train, Advise, Assist, and Equip Afghan Tactical Air Coordinators, Air Liaison Officers, and Afghan Air Targeting Officers," DODIG-2019-110, 8/12/2019; TAAC-Air, response to DoD OIG request for information, 9/18/2019.

DOD OIG EVALUATION OF THE RESOLUTE SUPPORT TRAINING PROGRAM

U.S. and coalition forces have trained more than 400 ATACs since 2013, but failed to create a sustainable air-to-ground integration capability. Resolute Support adjusted its training program in 2017 following an AAF mission that mistakenly struck an Afghan police unit, killing 10 people. The goal of the new program is that the ATACs will be capable of providing daytime and night close air attack and airdrop support to all corps simultaneously by December 2022.

A DoD OIG evaluation released this quarter found that due to weak TAAC-Air oversight of the training program the AAF did not meet an interim goal to develop ATAC daytime airdrop and resupply capability by January 2019. The evaluation also found that the training program did not have a curriculum to train ALOs, and that advisors did not track the operational effectiveness of deployed ATACs. TAAC-Air and NSOCC-A agreed to implement actions to remedy the weaknesses identified by the DoD OIG. (See p. 51)

“Failure to fully train ATACs and ALOs increases the risk that ANDSF units operating in areas without airfields or helicopter landing zones will not receive critical supplies ...[and increases] the risk of civilian casualties and fratricide.”

—DoD OIG Evaluation

CHALLENGES TO EFFECTIVE AIR-TO-GROUND INTEGRATION

TAAC-Air told the DoD OIG that the ANA is often unwilling to integrate ATACs into their planning and mission execution. Commanders often reassign ATACs to other duties where their ATAC skills are unutilized. In the absence of ATACs, ANA tactical-level leaders talk directly with the AAF aircrew over radio.

In addition, the AAF and ANA are unable to forecast locations and timing far enough in advance to place ATACs at the point of need.

Use of ATACs to support air operations remains limited. There are currently 46 ATACs and 24 ALOs serving in the AAF. TAAC-Air estimates that between 2.5 and 7.5 percent of AAF strikes from MD-530s and A-29s involved an ATAC.



HOW AIR-TO-GROUND INTEGRATION IS INTENDED TO WORK

1) ATACs accompanying ground units identify enemy targets and strike requirements.

2) Air liaison officers develop target packages and submit them to the MoD, which prioritizes targets and analyzes them for compliance with policies and for risk of civilian casualties.

3) Flight crew receives approved target package and conducts mission in coordination with ATACs on the ground.





U.S. Secretary of State Pompeo meets with political party representatives in Kabul. (DoS photo)

DIPLOMACY AND POLITICAL DEVELOPMENTS

U.S.-Taliban Talks Gain Momentum, then are Suspended

During the quarter, the United States and the Taliban held the seventh, eighth, and ninth rounds of the diplomatic talks that began in 2018. On September 2, Ambassador Zalmay Khalilzad, the U.S. Special Representative for Afghanistan Reconciliation (SRAR), announced that his team and the Taliban had reached an agreement in principle, but the final decision rested with the U.S. president.¹⁶⁴ Ambassador Khalilzad said that under the draft agreement, the U.S. Government agreed to decrease the number of forces in Afghanistan from 14,000 to 8,600 within 135 days of signing the agreement and the Taliban agreed to counterterrorism assurances, including severing ties with al Qaeda.¹⁶⁵

However, on September 7, President Trump announced that a meeting at Camp David with Taliban and Afghan government representatives had been canceled and that further talks had been “called off.”¹⁶⁶ In announcing that he had called off the talks, President Trump said he had planned to invite the Taliban and President Ghani to Camp David to sign the agreement, but the visit would not occur.¹⁶⁷

President Trump said that he canceled the talks because of a September 5 Taliban attack in Kabul that killed a U.S. soldier and a Romanian soldier.¹⁶⁸ The Office of the SRAR told the DoS OIG that the Taliban attacks were not consistent with nine rounds of serious peace negotiations, stating that the Taliban had “overreached” in this attack.¹⁶⁹

As of the end of the quarter, there were no indications when or if talks would resume. The Office of the SRAR told the DoS OIG that the United States recognizes that military power alone will not bring peace to Afghanistan, and that the talks sought to create the conditions for a negotiated political settlement between the Taliban and the Afghan government that would produce a lasting peace. The Office of the SRAR stated that such a settlement continues to be the U.S. objective.¹⁷⁰

Intra-Afghan Peace Conference Produces Resolution to Foster Peace

On July 7 and 8, an intra-Afghan peace conference, sponsored by Germany and Qatar, took place in Doha, Qatar.¹⁷¹ A delegation of approximately 60 Afghan political elites attended the talks, including members of the Afghan government participating in an unofficial capacity, and a delegation of 17 Taliban representatives.¹⁷² The talks produced a resolution signed by committees from both sides, which included an agreement to foster peace by refraining from attacking public places, such as schools, hospitals, and markets.¹⁷³

The Office of the SRAR told the DoS OIG that the intra-Afghan peace conference, which was separate from Ambassador Khalilzad's negotiations, marked a positive step toward an inclusive dialogue among all Afghan stakeholders. The Office of the SRAR stated that the United States continues to encourage Afghans to undertake additional intra-Afghan dialogue and negotiation.¹⁷⁴

Low Turnout, but Improved Technical Administration in Afghan Presidential Election

Afghanistan held its long-delayed presidential election on September 28. However, participation in the election was lower than previous Afghan elections. According to preliminary estimates from various sources, 1.5 to 2.6 million Afghans voted, out of a total of 9.6 million registered voters in the country. By comparison, an estimated 4 million voters participated in the October 2018 parliamentary elections.¹⁷⁵ Electoral analysts attributed this low turnout to limited candidate campaigning, uncertainty about whether the elections would be held, warnings by the Taliban not to participate, and multiple attacks by Taliban forces.¹⁷⁶ The DoS reported that, despite the low voter turnout, the election was strengthened by the introduction of biometrically verified voting registration that resulted in a more transparent election process.¹⁷⁷

In the days leading up to the vote, the Afghan Independent Election Commission (IEC) decided to close approximately 2,000 polling centers due to security reasons. As a result, approximately 5,000 polling centers had been expected to open on election day.¹⁷⁸ Official reporting of which polling stations were open was not released as of the end of the quarter.¹⁷⁹ USAID told the USAID OIG that the closures were significant, as Afghans were generally only permitted to vote at polling centers at which they were registered, with the exception of Afghan soldiers deployed away from their home locations who could vote at any polling center.¹⁸⁰

Afghanistan held its long-delayed presidential election on September 28. However, participation in the election was lower than previous Afghan elections.

In addition, there were some reports that polling center voter lists were incomplete and that an insufficient number of ballots was provided to some locations.¹⁸¹ Observer reports on election day also indicated that some women chose not to vote because of the requirement to be photographed.¹⁸² The IEC attempted to address the problem by issuing a statement noting that “a photograph of every voter is mandatory for transparency and to prevent fraud” and to support the biometric verification process.¹⁸³ Despite the low observed turnout, many polling centers reportedly returned suspiciously high numbers of votes. For example, international media reported that Merzaka district in Paktia province reported a voter turnout of approximately 80 percent, despite fighting in the area having discouraged most voters from going to the polls.¹⁸⁴

Overall, observer groups characterized the technical administration of the presidential elections in favorable terms relative to the October 2018 parliamentary election.¹⁸⁵ USAID told the USAID OIG that observer reports indicated that biometric verification devices functioned properly in approximately 90 percent of open polling centers.¹⁸⁶ This was a marked improvement over the parliamentary elections, when there were hours-long delays due to poor training of polling staff on the use of the devices, among other reasons.¹⁸⁷ The biometric devices recorded each voter’s fingerprint and photograph at the polling centers and entered them in a system to discard duplicate votes.¹⁸⁸ The IEC reaffirmed that only these biometrically verified votes would be counted.¹⁸⁹ The DoS stated that prior to the election, U.S.-funded technical assistance supported the study and introduction of new voting systems intended to mitigate fraud and reduce the likelihood of a contested election.¹⁹⁰

According to USAID, a sufficient number of women were recruited to provide security searches of female voters and to operate polling stations, and that, when needed, female searchers were supplemented by female soldiers, and female polling workers were replaced by elders.¹⁹¹ Only a handful of female polling centers did not open.¹⁹²

As noted on p. 13, USFOR-A praised the Afghan government’s efforts to ensure security during the presidential election. In addition to taking the lead on security, the presidential election was the first election for which the Afghan government provided the majority of funding. The U.S. Government contributed \$29 million to the UN-administered Electoral Support Project, which, combined with other international donors, provided approximately \$59 million for the election. International community electoral support included training for: 36 long-term observers, including one per province and 3 for Kabul; approximately 7,000 short-term observers; 8,619 candidate agents from 12 campaigns to observe at polling centers; and approximately 190,000 poll workers.¹⁹³ In addition, the U.S. Government provided an estimated \$9 million for election observers and monitors.¹⁹⁴ The Afghan government expected to spend an additional \$89 million to support the election.¹⁹⁵

DoS Counsels Patience in Tabulation and Announcement of Election Results

The results of Afghanistan’s presidential election were not determined as of mid-November, when this report was completed. The IEC planned to release preliminary results for the election on October 19. But as that deadline approached, the IEC reported that it would

A sufficient number of women were recruited to provide security searches of female voters and to operate polling stations, and that, when needed, female searchers were supplemented by female soldiers and female polling workers were replaced by elders.

delay the announcement of preliminary results to November 14 due to challenges in retrieving large amounts of biometric data and identifying fraudulent votes.¹⁹⁶

On September 30, two days after the election, the respective campaigns of the two leading candidates, Ashraf Ghani and Abdullah Abdullah, both indicated they had won an outright victory in the election.¹⁹⁷ On October 9, the U.S. Embassy in Kabul posted a statement on social media calling on the Afghan public to “respect the time required for the [IEC] and [Electoral Complaints Commission] to deliver accurate and transparent election results for brave [Afghan] voters. Better to be right than fast.”¹⁹⁸ The DoS reported that in the lead up to the election, the U.S. Government underscored to the Afghan government its expectation that the conduct of candidates and government institutions in the election should be beyond reproach to ensure the legitimacy of the outcome. The DoS said that U.S. diplomats delivered a consistent message to the Afghan government and to political leaders that all candidates must adhere to a code of conduct they signed, pledging respect for the electoral process. The DoS has also urged all candidates and campaigns to refrain from making claims about vote totals until the IEC has released official data.¹⁹⁹

HUMANITARIAN ASSISTANCE AND DEVELOPMENT

USAID Adjusts Assistance Plans

USAID reported that, during the quarter, it continued to adjust its assistance strategy for Afghanistan. In late August 2019, the governments of Afghanistan and the United States completed a joint review, called the Civilian Assistance Review, of U.S. Government civilian assistance to Afghanistan.²⁰⁰ The joint review produced recommendations from both the Afghan Ministry of Finance and USAID to improve coordination and delivery of foreign assistance.²⁰¹ USAID reported to USAID OIG that the recommendations, which USAID will integrate into its programming, included a greater emphasis on private sector-led economic growth, reduction of the number of projects being implemented, and joint identification of intended program results.²⁰² USAID also agreed with the Ministry of Finance’s recommendation for a formal mechanism to disseminate project results and to create a joint learning mechanism.²⁰³

However, USAID said it did not agree with some of the Afghan government recommendations. In particular, the Afghan government recommended that USAID reduce the use of contractors and UN agencies in assistance efforts and instead provide more assistance funding to the Afghan government directly.²⁰⁴ USAID told the USAID OIG that it relies on contractors, grantees, and public international organizations because they are often the most qualified, best resourced, and most transparent organizations.²⁰⁵ While the Afghan government has made progress on internal controls and budget execution, according to USAID, it does not yet have the systems, procedures, and controls required to receive, expend, and account for U.S. taxpayer funds.²⁰⁶

USAID’s 2018 Country Development Cooperation Strategy for Afghanistan stated that USAID is shifting away from quick-impact stabilization programs to focus on longer-term, broad-based development efforts. Recent diplomatic efforts and the potential for a

peace settlement prompted the DoS and USAID to reconsider the conditions under which stabilization efforts could be applied.²⁰⁷ This new thinking was reflected in the July 2019 Stabilization Annex to the U.S. Embassy's Integrated Country Strategy for Afghanistan, which is discussed in the classified appendix to this report.

USAID reported that it is also adapting its approach for implementing its strategy in response to changing conditions. In response to direction from the Secretary of State to reduce USAID staff levels in Afghanistan by 50 percent, USAID developed plans for a corresponding downward adjustment in planned and active awards.²⁰⁸ USAID reported to the USAID OIG that it made sense to develop proposed program adjustments to correspond to the proposed staffing reductions, given the new country development strategy that was issued in November 2018, new USAID mission leadership in Afghanistan, the progress of ongoing peace talks at that time, and the Civilian Assistance Review.²⁰⁹ Although Congress placed a hold on these planned staff reductions, USAID reported that it still plans to reduce planned and active awards.²¹⁰ (See p. 43) According to USAID mission staff, USAID is now planning for a \$700 million reduction in development funding over the next 5 years, a 24 percent reduction.²¹¹

U.S. Government Halts \$160 Million in Assistance Due to Corruption Concerns

In mid-September 2019, the DoS announced the cancellation of funding for three assistance projects in Afghanistan. First, the DoS said the U.S. Government returned to the U.S. Treasury approximately \$100 million of Afghanistan Infrastructure Funds due to “identified Afghan government corruption and financial mismanagement.”²¹² Instead of direct transfers of funds to the Afghan government, the United States will use an “off-budget” mechanism to complete the remaining projects, which include substations and transmission infrastructure to connect Ghazni and Kandahar and Kajaki and Kandahar.²¹³

Second, the DoS announced the U.S. Government's intention to withhold \$60 million in funding for the Afghanistan Reconstruction Trust Fund, also due to the Afghan government's failure to meet benchmarks for transparency and accountability in public financial management.²¹⁴ USAID told the USAID OIG that the \$60 million withheld from the fund may be re-authorized in November 2019 if the Afghan government meets the required benchmarks.²¹⁵

Third, the DoS announced the U.S. Government would discontinue funding for the Afghan government's monitoring and evaluation committee because it was “incapable of being a partner in the international effort to build a better future for the Afghan people.”²¹⁶ The committee was established in 2011 to monitor and evaluate the Afghan government's progress in fighting internal corruption.²¹⁷

Post-Settlement Planning Continues

Major donors to Afghanistan, including the United States, met in London during the quarter as part of ongoing, World Bank-led efforts to create a post-settlement economic plan for Afghanistan. In particular, the donors discussed the role the plan should play in convincing the Afghan government to address deficiencies in its accountability, transparency, and anti-corruption efforts.²¹⁸

Heavy fighting between the Afghan government, the Taliban, and terrorist groups continued to displace civilians in Afghanistan, resulting in increased food insecurity and the loss of livelihoods, according to USAID.

The DoS Bureau of South and Central Asian Affairs told the DoS OIG that the World Bank approach to post-settlement economic development in Afghanistan sets priorities for spending from existing development programs run by unilateral and multilateral organizations.²¹⁹ The plan includes project and reform proposals to implement in the immediate aftermath of a political settlement and medium-term proposals to solidify economic growth and facilitate increased investment. In the short term, the plan proposes the extension of health and education services, community-driven public works programs, and targeted reforms to open the economy for investment. According to the DoS, the post-settlement plan recognizes that the significant illicit economy in Afghanistan deprives the public sector of resources, undermines certainty in the business environment, and harms Afghanistan's international reputation. Therefore, the scaling-up of business reforms—to signal a continued commitment to business environment improvements in support of local and foreign investors—is a top priority of the World Bank plan.²²⁰

The Afghan government has released an accelerated growth plan that would rely on \$8.6 billion in foreign loans to the Afghan government to support housing, electrical distribution infrastructure, and agriculture. However, the plan would place a serious debt burden on Afghanistan and make it vulnerable to exchange rate fluctuations. Furthermore, if the Afghan government were to borrow that much money, it could breach the debit limits in its agreement with the International Monetary Fund, endangering continued budget support from that organization.²²¹ DoS representatives stated to the DoS OIG that it is unlikely the Afghan government would be able to raise the required amount of foreign financing to support the plan.²²²

Millions in Need of Assistance Due to Conflict and Drought

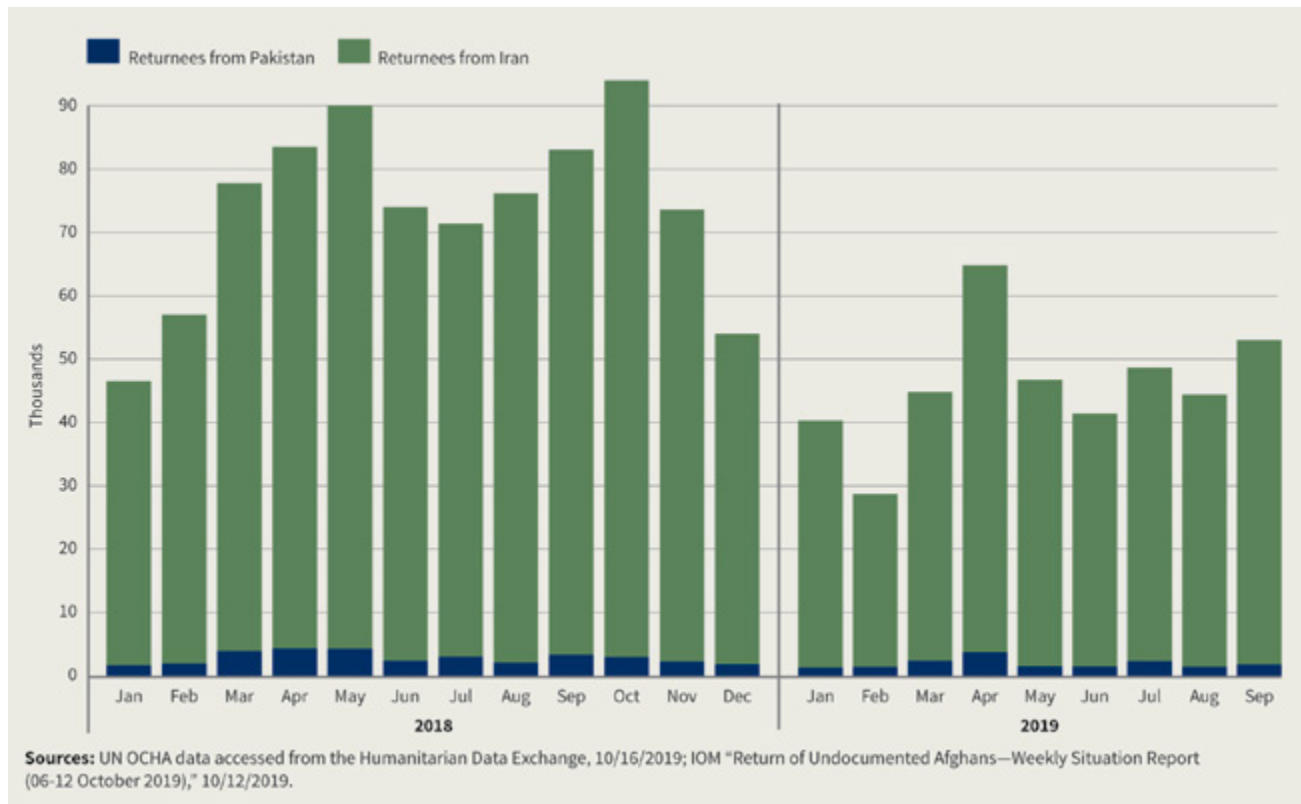
Heavy fighting between the Afghan government, the Taliban, and terrorist groups continued to displace civilians in Afghanistan, resulting in increased food insecurity and the loss of livelihoods, according to USAID.²²³ The UN Office for the Coordination of Humanitarian Affairs (OCHA) reported that approximately 100,000 Afghans were displaced due to conflict during the quarter, a number that is similar to previous quarters.²²⁴ More than 300,000 people had been displaced during the first 9 months of 2019, roughly the same number displaced during the same period in 2018.²²⁵ Most displacements were in the northeast, north, and east, areas that accounted for 81 percent of all new internally displaced persons.²²⁶

In addition to internal displacement, undocumented Afghans continued to return from Iran and Pakistan. During the quarter, approximately 125,000 Afghans returned from Iran, and approximately 50,000 Afghans returned from Pakistan, according to data from the International Organization for Migration.²²⁷ Returns from Iran and Pakistan were lower than the same quarter in period in 2018, as shown in Figure 5.

The drought that began in late 2018 and continued through the end of June 2019 required life-saving assistance from the humanitarian community for approximately 5.2 million people, according to USAID.²²⁸ UN OCHA reported that while the emergency phase of the humanitarian response had ended, the impact of the drought would continue to negatively affect millions of Afghans through the second half of 2019.²²⁹ The summer's wheat harvest

Figure 5.

Returns, January 2018-September 2019



helped improve food security, but it was not enough to alleviate chronic food insecurity across Afghanistan.²³⁰ In the upcoming winter months, as household food stocks decline, rural populations will rely on market purchases for food, according to USAID.²³¹ Decreased household purchasing power due to limited labor opportunities and below-average incomes may contribute to widespread crisis levels of food insecurity in the upcoming winter months, a frequent occurrence in food-insecure areas of Afghanistan, according to USAID.²³²

Table 7.

Humanitarian Funding for the Afghanistan Response in FY 2019

USAID Office of Foreign Disaster Assistance	\$50,883,146
USAID Office of Food for Peace	\$101,149,999
DoS Bureau of Population, Refugees, and Migration	\$85,024,775
TOTAL	\$237,057,920

Source: USAID, "Afghanistan-Complex Emergency Fact Sheet #4," 9/30/2019.

USAID Gender Programs in Afghanistan Difficult to Sustain

FY 2020 is the final year of USAID's Promoting Gender Equality in National Priority Programs (Promote) program, a 5-year, \$181 million program that focuses on increasing women's participation in the economy, government, and civil society. Promote is the largest program in USAID's portfolio of gender-focused programs in Afghanistan, which also includes initiatives to support survivors of gender-based violence and counter trafficking in persons.²³³ While USAID reported several positive outcomes from Promote, the program faced administrative, economic, and cultural barriers that must be considered in any future gender-related programming in Afghanistan.

Promote is intended to empower 75,000 women between the ages of 18-30 to become leaders in politics, business, and civil society.²³⁴ USAID told the USAID OIG that Promote has achieved some noteworthy successes: 30,979 women have completed leadership training under the program (exceeding the target of 25,000 women), and 12,467 women have secured new or better employment (of the target of 21,424 women).²³⁵ In addition, 334 women-owned businesses that received industry-specific business skills training increased their income or profit by more than 30 percent, according to USAID.²³⁶ While some aspects of the program have exceeded expectations, results for public sector employment have fallen far short of plans. The program aimed for women to occupy 30 percent of public sector positions; USAID reported to USAID OIG that women account for less than 2 percent of the public sector workforce.²³⁷ Despite the program's efforts to place women in government jobs, only 771 women have been hired into positions within the Afghan government.²³⁸

While Promote is USAID's flagship gender program in Afghanistan, its aims are limited in scale. If the program meets its goal, it will have reached 75,000 women, or 0.4 percent of the nation's total female population, which is approximately 18 million women.²³⁹ In addition, the actual gains resulting from Promote are unclear. A 2018 SIGAR audit of the program found that USAID had not fully assessed the extent to which it was meeting its goals.²⁴⁰ According to the audit, several factors—including changes to performance indicators, a delay in performing a baseline study, and deviations from the original program intent—hindered the effectiveness of their performance measurements, with the result that USAID could not determine what, if any, impact the program had made even after 2 years of operations.²⁴¹

In a 2019 draft sustainability analysis of Promote, USAID said that the program has had limited results due, in part, to cultural factors.²⁴² According to The Asia Foundation's nationwide public opinion survey, the percentage of Afghans who support women working outside the

Promote is intended to empower 75,000 women between the ages of 18-30 to become leaders in politics, business, and civil society.

(continued on next page)

USAID Gender Programs in Afghanistan Difficult to Sustain

(continued from previous page)

home fell in 2018 for the second year in a row to 70 percent, with only 61 percent of men in favor of women being permitted such employment.²⁴³ Afghan women who work outside the home often face discrimination, sexual, physical or psychological violence, harassment, limited access to education, and limited family support.²⁴⁴ In many cases, participants in the Promote program left their internship program or their jobs after they got married because their husband did not want them working outside the home.²⁴⁵

To address some of the cultural challenges, USAID supported a 10-episode television series focused on an 18-year-old high school graduate in Afghanistan searching for her first job.²⁴⁶ In a focus group to support development of the program, Afghan women said that they felt that the character would not have been able to work if she lived outside Kabul, particularly if she lived in a rural area.²⁴⁷ They also suggested that if young women decided to start businesses, they should do so before getting married because once they were married, their husbands would have the final say in whether or not they would be permitted to work.²⁴⁸ USAID reported to the USAID OIG that they were using this feedback to shape the next season of programming.

The sustainability of gains under the program are also a concern, as the program is hampered by structural limitations of the Afghan economy that may be beyond the scope of the Promote project to address. According to the analysis, progress on any gender program in Afghanistan is hampered by low levels of participation and leadership of women in decision-making at the household, local, regional, and national government levels.²⁴⁹ USAID also reported challenges in monitoring the progress of gender programs due to frequently unreliable gender variables such as asset ownership, women's participation in decision-making, or data on gender-based violence and poverty.²⁵⁰ Moreover, according to USAID, economic and cultural factors undermined the performance of Promote activities, particularly efforts to promote the role of women in the economy and in government.²⁵¹ Fewer job openings are available in the private sector and those that are available, especially in the health sector, require skills that few Afghan women possess and are expensive to develop.²⁵²

SUPPORT TO MISSION

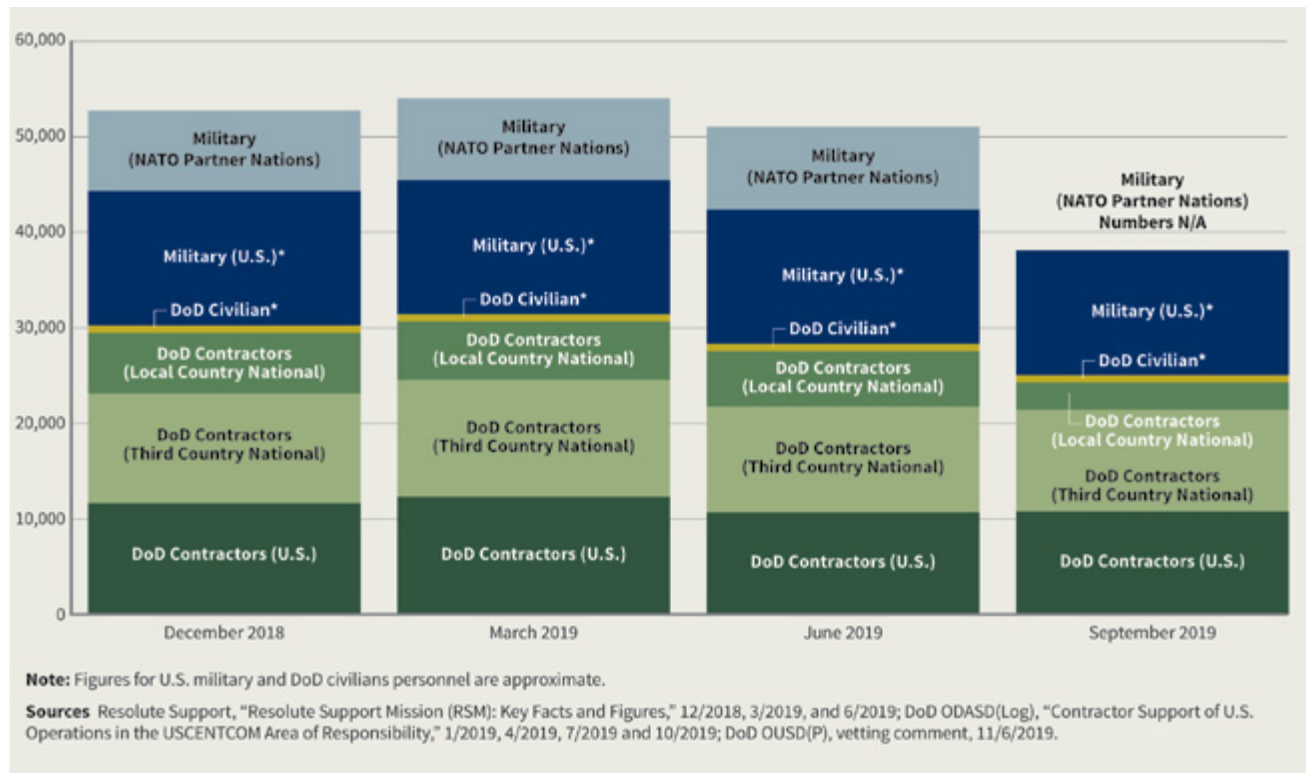
DoD Personnel in Afghanistan

The DoD reported that there are approximately 13,000 U.S. forces in Afghanistan, a decrease from previous quarters, when the DoD reported that there were approximately 14,000 U.S.-forces in Afghanistan.²⁵³ As reported in previous Lead IG quarterly reports, some troops assigned to the OFS mission have already been transferred to less-expensive locations outside of Afghanistan, such as Qatar, as part of General Miller's effort to "streamline" OFS operations.²⁵⁴

As in previous quarters, the DoD reported that there were approximately 800 civilians in Afghanistan during the quarter.²⁵⁵ The DoD also reported that there were 24,202 DoD contractors supporting U.S. forces in Afghanistan during the quarter, a decrease from 27,457 the previous quarter. Most of this reduction was due to a decrease in third country national and local country national contractors, as shown in Figure 6.²⁵⁶

Figure 6.

Personnel Supporting DoD Efforts in Afghanistan, December 2018 Through September 2019



Resolute Support did not release details about the composition of its force during the quarter. As of June 2019, there were 17,148 coalition personnel from 39 nations in Afghanistan supporting the Resolute Support mission, including 8,475 U.S. military personnel.²⁵⁷ Additional details about U.S. military personnel levels in Afghanistan are available in the classified appendix to this report.

Discussions with Congress Continue Regarding Kabul Embassy Staffing

In a May 2019 congressional notification, the DoS and USAID outlined plans to reduce the staff at the U.S. Embassy in Afghanistan by 50 percent.²⁵⁸ Four Congressional committees later placed holds on the DoS/USAID notification. The holds (one of which has since been lifted) apply to the DoS, USAID, and other federal agencies, but primarily affected USAID's planned staff reductions.²⁵⁹ Details about DoS staffing are provided in the classified appendix to this report.

In August 2019, following an internal review of programming, USAID, which initially planned to reduce U.S. staff in Afghanistan by 50 percent, submitted a revised plan to reduce staff by 39 percent.²⁶⁰ USAID Mission staff in Afghanistan told the USAID OIG that it was investigating alternative staffing arrangements that would allow the mission to

implement its development strategy with greater support from the headquarters and regional offices.²⁶¹ The proposed plan to implement the staffing review and adjustment continues to be refined in broad terms based on continued discussions with Congress.²⁶²

USAID reported to USAID OIG that despite the congressional holds, staff levels in Afghanistan have already decreased.²⁶³ According to USAID, most Foreign Service assignments to Afghanistan have been put on hold and some U.S. and third-party national personal services contractors have left due to the uncertainty.²⁶⁴ As a result, staff levels have fallen close to the levels in USAID's as-yet-unapproved staffing plan, although there is not a direct correlation between the proposed 70 positions and the 73 staff on-board as of September 30, 2019. The number of U.S. direct hire and personal services contractor personnel physically located in Afghanistan fell from 95 in May 2019 to 73 at the start of October 2019.²⁶⁵

USAID reported to USAID OIG that despite the congressional holds, staff levels in Afghanistan have already decreased.

Cost of War: \$764.5 Billion Spent in Afghanistan

In August, the DoD Comptroller released the DoD's congressionally mandated *Cost of War* quarterly report, which details the DoD's spending on overseas contingency operations in Afghanistan and other locations through June 30, 2019. According to the report, the DoD spent more than \$1.5 trillion in support of contingency operations since September 11, 2001. The total cost of operations in Afghanistan over that time was \$764.5 billion, of which \$185.2 billion has been obligated in support of OFS since the operation began in 2015. Total obligations in support of OFS during the third quarter of FY 2019 were \$8.8 billion. According to the DoD Comptroller, these obligations cover all expenses related to the conflicts, including war-related operational costs, support for deployed troops, and transportation of personnel and equipment.²⁶⁶

The DoD Comptroller told the DoD OIG that execution reporting in the *Cost of War* does not reflect the change in accounting used for appropriations reporting, which separates direct war and enduring costs. (See the Lead IG quarterly report for the second quarter of FY 2019 for more details about this new accounting method.) As a result, the OFS account in the *Cost of War* report includes expenditures for "enduring activities" that occur outside of Afghanistan and costs associated with smaller contingency operations.²⁶⁷

The DoD Comptroller reported that the DoD disbursed \$188 million from the Afghan Security Forces Fund (ASFF) to the Afghan government as on-budget assistance during the quarter. The DoD Comptroller reported that some of the funding came from the FY 2018/2019 ASFF appropriation and some came from the FY 2019/2020 ASFF appropriation.²⁶⁸







A Cavalry Scout provides security during a key leader engagement with military and government officials in Parwan province. (U.S. Army photo)

OVERSIGHT ACTIVITIES

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OVERSIGHT ACTIVITIES

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

STRATEGIC PLANNING

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

FY 2020 Joint Strategic Oversight Plan Activities

In April 2015, upon designation of the DoD IG as the Lead IG for OFS, the three Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OFS. That oversight plan is updated each year. The *FY 2020 Joint Strategic Oversight Plan for Operation Freedom's Sentinel*, effective October 1, 2019, organized OFS-related oversight projects into three strategic oversight areas: 1) Military Operations and Security Cooperation; 2) Governance, Humanitarian Assistance, Development, and Reconstruction; and 3) Support to Mission. The oversight plan for OFS was included in the *FY 2020 Comprehensive Oversight Plan for Overseas Contingency Operations*. Lead IG oversight reporting for ongoing and planned projects will be reflected under these updated strategic oversight areas beginning next quarter.

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

The most recent meeting of the Joint Planning Group occurred in August 2019. Guest speakers were Matthew Nims, Deputy Director of the U.S. Agency for International Development's (USAID) Office of Food for Peace (FFP), and Danielle Mutone-Smith, head of the USAID FFP Policy, Partnerships, Program and Communications office. Nims and Mutone-Smith spoke on the challenges of providing humanitarian assistance in conflict zones across the globe, including in Afghanistan.



**FY 2020
Comprehensive
Oversight Plan
for Overseas
Contingency
Operations**

FY 2020 Lead IG Strategic Oversight Areas

MILITARY OPERATIONS AND SECURITY COOPERATION

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

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

GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

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

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

SUPPORT TO MISSION

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

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

AUDIT, INSPECTION, AND EVALUATION ACTIVITY

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

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

This quarter, the Lead IG agencies and their partner agencies completed 13 reports related to OFS. These reports examined various activities that support OFS, including U.S. and coalition efforts to train, advise, assist, and equip Afghan tactical air coordinators, air liaison officers, and air targeting officers; the DoD's planning for and implementation of the Afghan Personnel and Pay System; transportation, security and safety programs at U.S. diplomatic facilities abroad; and humanitarian assistance programs. In addition, USAID OIG completed eight financial audits related to USAID development assistance programs in Afghanistan.

As of September 30, 2019, 33 projects were ongoing, and 23 projects were planned.

Final Reports by Lead IG Agencies

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of the Planning for and Implementation of the Afghan Personnel and Pay System

DODIG-2019-115; August 15, 2019

The DoD OIG conducted this audit to determine whether the DoD's planning for and implementation of the Afghan Personnel and Pay System (APPS) will result in a system that will accurately track and pay Afghan forces. The audit examined the planning and system capabilities as of July 2018. Subsequent engagements with Combined Security Transition Command–Afghanistan (CSTC-A) and Army Contracting Command–Afghanistan officials between August and December 2018 confirmed that APPS still had incomplete and inaccurate personnel listings and was still missing system capabilities required by the contract.

CSTC-A developed APPS to reduce the opportunity for corruption, such as fake personnel records, and to improve the transparency, accountability, and auditability of the Afghan forces' payroll process.

The DoD OIG determined that, as of December 2018, CSTC-A had not validated the accuracy of the personnel records for the Ministry of Defense (MoD) and the Ministry of Interior (MoI) personnel added to APPS, and had not verified that the contractor developed the system in accordance with contract requirements. This occurred because CSTC-A did not develop a controlled data entry process to ensure that personnel records were created in

APPS in a timely manner, and also did not ensure receipt of required contract deliverables, such as the APPS system design documents or the system transition plan to gradually transfer APPS operation and sustainment to the Afghan government.

As a result, CSTC-A paid \$26.2 million to the APPS software development contractor for a system that cannot communicate directly with Afghan systems, relies on manual human resource and payroll processes that the system was designed to streamline, and does not accomplish the stated objective of reducing the risk of inaccurate personnel records or fraudulent payments through the use of automated controls. In addition, the MoD and MoI were not using APPS to generate payroll data as of April 2019, even though CSTC-A officials stated that they would fund salaries based on APPS-generated payroll data when the system was designated fully operational for the MoD in July 2018 and MoI in November 2018.

Furthermore, because APPS does not have an interface with the Afghan government's biometric system and requires manual input of the biometric identification number, there is no link between the two systems to validate the authenticity of the biometric number recorded in APPS. Therefore, the DoD cannot be sure that APPS personnel records are biometrically linked and the DoD is still at risk of funding payroll expenses for Afghan MoD and MoI members based on fraudulent or inaccurate personnel records.

The DoD OIG recommended that the CSTC-A Commander require the APPS project management office to develop and implement procedures to audit the accuracy of biometric identification numbers and personnel data for APPS records and corrective action plans for implementing the remaining APPS capabilities.

The DoD OIG also recommended that the CSTC-A Commander develop and implement a plan to transition APPS to Afghan control and that the Army Contracting Command–Afghanistan Commander develop a plan to identify all contract requirements not met on the software development contract and remedy contractor non-performance.

Management agreed with the recommendations.

Evaluation of U.S. and Coalition Efforts to Train, Advise, Assist, and Equip Afghan Tactical Air Coordinators, Air Liaison Officers, and Afghan Air Targeting Officers

DODIG-2019-110; August 8, 2019

The DoD OIG conducted this evaluation to determine whether U.S. and Coalition efforts to train, advise, assist, and equip Afghan tactical air coordinators, air liaison officers, and air targeting officers met U.S. and Coalition objectives for developing capabilities for Afghan air-to-ground integration.

In partnership with NATO allies, the United States focuses on training, advising, assisting, and equipping the Afghan National Defense and Security Forces (ANDSF) under the NATO-led Resolute Support mission. Resolute Support military and contracted advisors conduct train, advise, assist, and equip missions with the ANDSF through regional Train, Advise, Assist Commands (TAAC) and regional task forces. TAAC-Air supports the Afghan Air Force (AAF), and the NATO Special Operations Component Command–Afghanistan (NSOCC-A) supports the Afghan Special Security Forces.



Train, Advise, and Assist Command-Air operations advisors observe an MD-530 during the final exercise of an Afghan Tactical Air Coordinator course. (U.S. Air Force photo)

The DoD OIG determined that U.S. and Coalition efforts to train, advise, assist, and equip Afghan tactical air coordinators, air liaison officers, and air targeting officers did not fully meet operational objectives for the tactical air coordinators to provide independent air-to-ground integration support to ground forces with minimal casualties and fratricide. Specifically, the DoD OIG determined that TAAC-Air did not develop Afghan tactical air coordinators capable of coordinating air-drop operations with AAF pilots to resupply ANDSF ground units. Additionally, the DoD OIG determined that TAAC-Air did not have a detailed training curriculum for Afghan air liaison officers. Further, TAAC-Air and NSOCC-A advisors did not track the operational effectiveness of deployed Afghan tactical air coordinators and targeting officers.

As a result, ANDSF units operating in areas without airfields or helicopter landing zones are at a greater risk of not receiving critical supplies. Additionally, not properly training air liaison officers increases the risk that the ANDSF will have unqualified air liaison officers, which could result in an increase in unsuccessful air-to-ground missions and an increased risk of civilian casualties and fratricide.

The DoD OIG made several recommendations to the TAAC-Air Commander and NSOCC-A Commander. For example, the DoD OIG recommended that the TAAC-Air Commander determine whether coordinating air-drops should remain an operational objective for Afghan tactical air coordinators in the air-to-ground integration program, and that the TAAC-Air Commander enforce the requirement that the contractor for the air liaison officer program develop a detailed training curriculum for air liaison officer training. Additionally, the DoD OIG recommended that the TAAC-Air Commander direct Afghan Special Security Forces air-to-ground integration advisors to use operational data to inform and adjust train, advise, assist, and equip efforts for Afghan tactical air coordinators and air liaison officers.

Management agreed with the recommendations.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of Cost Management of Embassy Air in Afghanistan and Iraq

AUD-MERO-19-33; September 20, 2019

The DoS OIG conducted this audit to determine whether the fees collected by the Aviation Working Capital Fund cost center were sufficient to cover all costs required to sustain DoS air operations in Iraq and Afghanistan.

The DoS Embassy Air program was established in 2009 to provide aviation support to Embassies Kabul and Baghdad. Since 2012 in Afghanistan and 2011 in Iraq, Embassy Air operations have been funded through the Aviation Working Capital Fund, which is overseen by the DoS Aviation Governing Board. For FY 2019, the estimated costs of Embassy Air services totaled roughly \$321.7 million, almost \$170 million in Afghanistan and \$152 million in Iraq.

The DoS OIG found that despite having the authority to operate the fund on either a reimbursable or non-reimbursable basis, the Aviation Governing Board incrementally increased Embassy Air ticket fees with the goal of covering a larger percentage of operational costs through ticket fee collections. The Aviation Governing Board's decision to raise prices caused ridership to decline. To avoid paying the higher prices, some passengers used other means of transportation such as military air or commercial aviation, causing Embassy Air services to become significantly underused. Moreover, the higher cost of ticket fees harmed embassy operations. Some officials stated that their bureaus could not afford ticket fees and that, as a result, they were unable to conduct site visits related to their projects and programs. Finally, the DoS OIG found that the frequency of Embassy Air flights and the number of aircraft in country were not routinely adjusted to align with demand. Until this is done, the DoS will continue to pay for significant costs associated with Embassy Air operations that are underused in addition to paying the costs associated with alternative modes of transportation.

The DoS OIG made three recommendations to the Aviation Governing Board intended to help ensure that ticket fees, flight schedules, and Embassy Air aviation assets in Afghanistan and Iraq are routinely reviewed and adjusted to provide effective support to embassy operations and mission. Management concurred with all three recommendations.

Audit of the Execution of Security-Related Construction Projects at U.S. Embassy Kabul, Afghanistan

AUD-MERO-19-40; September 20, 2019

The DoS OIG conducted this audit to determine whether the DoS Bureau of Overseas Buildings Operations (“Overseas Buildings Operations”) and the DoS Bureau of Diplomatic Security (“Diplomatic Security”) had addressed previously identified limitations in executing security-related construction projects at the Embassy in Kabul. Building on reports issued earlier by the DoS OIG and the Government Accountability Office, the DoS OIG selected six security-related construction projects executed between 2013 and 2018: three managed by Overseas Buildings Operations and three managed by Diplomatic Security.

The DoS OIG found that despite having taken steps to respond to the needs of high-threat posts, Overseas Buildings Operations continued to face challenges in expediting physical security projects in Kabul. Specifically, the DoS OIG determined that physical security projects managed by Overseas Buildings Operations faced long timelines caused by multiple levels of review and approval. The DoS OIG determined that the U.S. Embassy in Kabul Regional Security Officer, acting under the authority of Diplomatic Security, had managed some security-related construction projects in Kabul, in part because of the need to expedite physical security upgrades. However, the DoS OIG determined that the Regional Security Officer lacked construction expertise, leading to project deficiencies. Moreover, the DoS OIG determined that the DoS had not developed standardized designs for temporary physical security structures in conflict environments, contributing to long project timelines for some projects. Finally, the DoS OIG determined that the DoS had been inconsistent in its approach to planning for the development of the U.S. Embassy in Kabul compound and surrounding properties since 2010. The need for a comprehensive master plan for the compound and surrounding properties is underscored by the significant cost, complexity, and size of a facility with major construction efforts on multiple properties occurring in a dynamic and dangerous environment.

The DoS OIG made 13 recommendations to the U.S. Embassy in Kabul, Overseas Buildings Operations, Diplomatic Security, and to the DoS Bureau of the Comptroller and Global Financial Services, intended to address the deficiencies identified. Based on the responses received, the DoS OIG considered eight recommendations resolved and five recommendations unresolved pending further action at the time the report was issued.

Audit of the Bureau of Overseas Buildings Operations Commissioning of Diplomatic Housing at U.S. Embassy Kabul, Afghanistan

AUD-MERO-19-37; August 22, 2019

The DoS OIG conducted this audit to determine whether the DoS Bureau of Overseas Buildings Operations (“Overseas Buildings Operations”) commissioned staff diplomatic apartment buildings 2 and 3 on the U.S. Embassy compound in Kabul in accordance with all applicable policies and procedures; documentation associated with the commissioning process was maintained in accordance with DoS requirements; and integrated system tests for both buildings were conducted in accordance with DoS guidance.

The DoS OIG found that Overseas Buildings Operations adhered to its policies and procedures in commissioning the buildings because of the latitude it has in deciding when buildings can be declared substantially complete. This latitude allowed Overseas Buildings Operations to accede to a January 2019 request from the U.S. Ambassador to Afghanistan that Overseas Buildings Operations expedite occupancy of both buildings because these structures would protect occupants against possible attacks better than the other structures then in use. As a result, Overseas Buildings Operations declared substantial completion and allowed occupancy, even though commissioning of 8 of 22 building systems was not complete. Occupying buildings before commissioning is complete increases the risk that deficiencies in building construction and systems may not be identified before warranties

expire. Regarding commissioning documentation, the DoS OIG found that most, but not all, requirements were fulfilled. In some instances where the commissioning documentation did not fulfill all requirements, the contracting officer's representative acted outside of his authority and instructed the contractor that delivery of some documents was not required. Finally, the DoS OIG found that integrated system tests, intended to verify that building systems function reliably after a power outage, were not conducted for these buildings.

The DoS OIG made five recommendations to Overseas Buildings Operations to improve the commissioning process and to strengthen contract administration. Overseas Buildings Operations concurred with all five recommendations; the DoS OIG considered the recommendations resolved pending further action at the time the report was issued.

Evaluation of the Bureau of Diplomatic Security's Aegis Construction Contract at Camp Eggers, Afghanistan

ESP-19-04; July 26, 2019

In response to an August 2017 memo from the Deputy Secretary of State, the DoS OIG evaluated whether the DoS complied with relevant guidelines for the construction project at Camp Eggers. Specifically, the DoS OIG examined how Aegis Defense Services, LLC, was selected for the construction of Camp Eggers, a project estimated to cost \$173.2 million; why the DoS continued using Aegis after non-compliance concerns were identified shortly after contract award; and what the DoS received after spending \$103.2 million on construction at Camp Eggers under this contract.

DoS construction projects are typically managed by the DoS Bureau of Overseas Buildings Operations ("Overseas Buildings Operations"). However, the Camp Eggers project was awarded in September 2014 using a task order to an existing security contract with Aegis managed by the DoS Bureau of Diplomatic Security ("Diplomatic Security"). When the project began, Diplomatic Security estimated that the project would be completed by March 2016, but delays began almost immediately and persisted throughout. Although the Bureau of Administration's Office of Acquisitions Management ("Acquisitions Management") was responsible for administering the contract, Acquisitions Management failed to take meaningful corrective action against Aegis even as Aegis missed milestones and disregarded contract requirements. In January 2017, the DoS terminated the project for convenience after very little work had been accomplished. The DoS OIG found that concerns about urgency frequently dominated decision-making to the exclusion of other considerations and that the DoS did not effectively use what leverage it had, leading to expenditures of \$103.2 million without any discernible benefit.

The DoS OIG made three recommendations to the DoS: ensure that the construction clause in the contract is used appropriately; ensure remedies for inadequate contractor performance; and review the decision to expend \$103.2 million on the Camp Eggers construction project. The DoS did not concur with the first and second recommendations, but did agree with the third recommendation. The first and second recommendations remain unresolved and the third recommendation was considered resolved pending further action.

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

USAID's Award Oversight Is Insufficient to Hold Implementers Accountable for Achieving Results

9-000-19-006-P; September 25, 2019

USAID OIG conducted this audit to determine whether implementers are delivering results as initially intended, and to assess USAID's awards management process.

USAID OIG determined that USAID's award oversight process is insufficient to hold implementers accountable for achieving results for its programs, including in Afghanistan. For example, almost half of awards ending in FY 2014, FY 2015, and FY 2016 did not achieve expected results, but implementers were generally paid full amounts, even on underperforming awards. This occurred because execution of the award management process lacks the rigor needed to ensure results are achieved. Specifically, USAID OIG found pervasive problems in selection, monitoring, and assessment of implementers; competing award management roles and responsibilities; and poor recordkeeping practices.

USAID OIG made 10 recommendations to strengthen the award management process and enforce accountability of those charged with award oversight. Based on information provided to USAID OIG in response to the draft report, six recommendations are closed, and four are resolved but open pending completion of planned activities.

On September 30, the USAID Administrator issued an agency-wide notice detailing the audit report and its recommendations, adding that the audit offers an opportunity to assess and improve USAID policies, procedures, and programs.

USAID Had Challenges Verifying Achievements Under Afghanistan's New Development Partnership

8-306-19-001-P; July 24, 2019

USAID OIG conducted this audit to determine whether USAID Afghanistan has adequately verified the achievement of completed indicators under the New Development Partnership for any payments made to date; and adopted internal policies and procedures to adequately verify the achievement of New Development Partnership indicators contained in the New Development Partnership results framework.

In August 2015, the U.S. and Afghan Governments signed a memorandum of understanding, with the United States committing \$800 million to fund the New Development Partnership to reform Afghanistan and deliver economic security. The partnership was conceived as a set of 40 results and associated indicators spread across three objectives: fiscal sustainability, better governance, and reducing poverty.

USAID OIG found that when entering into the memorandum of understanding, USAID did not apply guidance on monitoring, evaluating, and learning from its activities. Specifically, USAID Afghanistan did not use performance indicator sheets, which were not required,

but could have been used to help ensure agreement on expected outcomes. The audit also identified several examples of paid results that lacked adequate verification. This resulted in the partnership being primarily used as a way to pass cash from USAID to the Afghan Ministry of Finance. While USAID OIG made no recommendations because USAID Afghanistan terminated the New Development Partnership in July 2018, the audit highlights the need to define expected outcomes and measure achievements.

USAID COMPLETED FINANCIAL AUDITS

USAID OIG issued 8 financial audit reports on USAID's Afghanistan programs this quarter. The financial audits covered \$103.4 million in program funds and found a total of \$223,571 in questioned costs. In total, the audits identified 5 instances of noncompliance, and one material weakness in lack of procurement supporting documents in internal control. USAID OIG made three recommendations related to allowability of questioned costs and recovery of any unallowable amounts, and to correct instances of noncompliance and material weaknesses in internal control.

Table 8 lists the released report title and report number.

Table 8.

USAID OIG Financial Audit Reports Issued This Quarter

Report	Release Date
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
<i>Financial Audit of Fund Accountability Statement of American University of Afghanistan, Support of the American University of Afghanistan Project, Cooperative Agreement AID-306-A-13-00004, July 01, 2017 to June 30, 2018</i> 8-306-19-113-R	September 25, 2019
<i>Closeout Audit of Costs Incurred by Democracy International, Under International Election Observation Mission for the 2009 Presidential and Provincial Council Elections Program in Afghanistan, Cooperative Agreement AID-306-A-00-09-00522, January 1, 2016, to September 30, 2017</i> 8-306-19-041-N	July 11, 2019
<i>Closeout Audit of Costs Incurred by IDS–International Government Services, LLC, Under the Monitoring Support Project in Afghanistan, South & West Provinces TO 2, Contract AID-306-TO-15-00070, August 9, 2015, to August 10, 2017</i> 8-306-19-042-N	July 11, 2019
<i>Financial Audit of Costs Incurred by Family Health International–360, Under Global Health Supply Chain–Quality Assurance Program in Afghanistan, Contract AID-OAA-C-15-00001, January 2, 2015, to September 30, 2017</i> 8-306-19-043-N	July 11, 2019
<i>Closeout Audit of Costs Incurred by Volunteers for Economic Growth Alliance, Under the Assistance in Building Afghanistan by Developing Enterprises Program in Afghanistan, Cooperative Agreement AID-306-LA-13-00001, January 1, 2016, to July 15, 2018</i> 8-306-19-044-N	July 11, 2019
<i>Costs Incurred Financial Audit of ABT Associates Inc., Under Shops Plus Program in Afghanistan, Cooperative Agreement AID-306-OAA-A-15-00067, January 1, 2016, to December 31, 2017</i> 8-306-19-039-N	July 10, 2019

Report	Release Date
<i>Financial Audit of Costs Incurred by The Asia Foundation, Under the Survey of the Afghanistan People Program in Afghanistan, Grant Number AID-306-G-12- 00003, October 1, 2015, to April 30, 2018</i> 8-306-19-045-N	July 11, 2019
<i>Audit of Costs Incurred by International Relief and Development, Inc., Under Multiple Programs in Afghanistan, January 1, 2016, to December 31, 2017</i> 8-306-19-040-N	July 10, 2019

Final Reports by Partner Agencies

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Reintegration of Ex-Combatants: Lessons from the U.S. Experience in Afghanistan

SIGAR-19-58-LL; September 19, 2019

The Special Inspector General for Afghanistan Reconstruction (SIGAR) issued this lessons learned report to examine the four reintegration programs undertaken in Afghanistan since 2003 in order to: assess how the reintegration programs functioned, the key challenges to their effectiveness, and best practices that can inform future reintegration efforts in Afghanistan; identify current plans for reintegration efforts in Afghanistan and assess the feasibility of those plans; and to identify lessons and make recommendations to U.S. Government agencies on how to best support the planning and implementation of future reintegration efforts in Afghanistan.

SIGAR highlighted the difficulty of reintegrating ex-combatants during an active insurgency in a fragile state. In Afghanistan, SIGAR found that the absence of a comprehensive political settlement or peace agreement was a key factor in the failure of reintegration programs targeting Taliban fighters. SIGAR determined that the absence of a comprehensive political settlement or peace agreement was a key factor in the failure of prior reintegration programs targeting Taliban fighters. Other important factors were insecurity and threats facing program participants, a weak economy offering few legal economic opportunities, and limited government capacity to implement a program. None of the reintegration programs succeeded in enabling any significant number of ex-combatants to socially and economically rejoin civil society. Programs specifically targeting Taliban insurgents did not weaken the insurgency to any substantial degree or contribute meaningfully to parallel reconciliation efforts.

USACE's Local National Quality Assurance Program: USACE Used Qualified Personnel to Monitor Construction in Afghanistan and Is Taking Steps to Improve Contractor Reporting

SIGAR 19-60-AR; September 12, 2019

SIGAR conducted an audit to determine whether the Local National Quality Assurance Program contractors provided services in accordance with the terms of their contracts. The audit also determined whether the U.S. Army Corps of Engineers (USACE) provided oversight of contractors and assessed their performance; reviewed and validated the information the Local National Quality Assurance Program collected; and used this information to make informed decisions about its reconstruction contracts.

From September 2012 through July 2017, USACE spent more than \$90 million on a personal services contract with Versar, Inc. to help oversee USACE construction projects in Afghanistan. The contract required Versar to hire qualified local Afghan engineers and specialists to perform quality assurance activities. SIGAR reviewed contract documentation for 16 ongoing USACE construction projects and conducted site visits to 15 of these projects. SIGAR reviewed contracts for construction projects for the Afghan National Army-Afghan National Police in Kunduz, for Ministry of Defense headquarters, and for TAAC-Air facilities in Kabul.

SIGAR determined that Versar met its personal service contract requirements by hiring qualified personnel and submitting required documents and reports to USACE; that Versar developed all of the documents required by the personal services contract; and that USACE conducted oversight of Versar in accordance with Federal Acquisition Regulations and USACE requirements. However, SIGAR determined that USACE construction contractors in Afghanistan did not fully comply with the contract's reporting requirements.

SIGAR recommended that the USACE Commanding General and Chief of Engineers assess whether additional actions are needed to ensure that USACE complies with its own oversight requirements. Management agreed with the recommendation.

USAID's Power Transmission Expansion and Connectivity Project: The Project is Behind Schedule, and Questions Remain about the Afghan Government's Ability to Use and Maintain the New Power Infrastructure

SIGAR 19-57-AR; September 4, 2019

SIGAR conducted this audit of USAID's Power Transmission Expansion and Connectivity project ("power transmission project") to determine the extent to which USAID set performance indicators and collected data to enable management decision-making and reporting about project activities; achieved its targets for each of the three project components; and conducted oversight of the Afghan government in meeting project objectives and complying with its commitments with USAID. USAID initiated the \$861.7 million power transmission project in 2011 with the goal of expanding and improving Afghanistan's power grid.

SIGAR determined that there were four main issues affecting the power transmission project's implementation, progress, oversight, and sustainability. First, the power transmission project ran late, and its commercialization activities did not meet USAID's intended objectives. Second, USAID did not use all of the 14 original indicators to measure PTEC's progress and did not validate the data from indicators it was still using as of 2018. Third, USAID continued to fund on-budget construction and commercialization activities despite concerns about the Afghan power company's internal controls, management of public finances, and vulnerability to corruption. Finally, USAID's necessity and sustainability assessments were either not completed or relied on flawed assumptions.

SIGAR made four recommendations to the USAID Administrator: to update or implement multi-tiered monitoring plans for the power transmission project; to attach conditions to remaining on-budget assistance still obligated to the Afghanistan power company to address USAID's concerns about its internal controls, management, and vulnerabilities to corruption;

to develop and submit to Congress necessary sustainability assessments covering seven capital projects for which USAID had not yet submitted assessments; and to determine whether to de-obligate funds for these capital projects based on the results of the assessments.

USAID concurred only with the third recommendation; the other three recommendations remain open.

Afghanistan's Ghulam Khan Road Project: Construction of the Road and Bridge Generally Met Contract Requirements, but Deficiencies Have Created Safety Hazards for Users

SIGAR 19-55-IP; August 29, 2019

SIGAR conducted this inspection of the Ghulam Khan Road Phase II to determine whether the construction was completed in accordance with contract requirements and applicable construction standards, and whether the road and its supporting infrastructure were being used and properly maintained.

In September 2015, the USACE awarded a \$4.5 million firm-fixed-price contract to Batoor Design and Construction Incorporated (“Batoor Design”), an Afghan company, to design and construct a 4.3-mile paved asphalt road and other highway infrastructure from the Gurbuz district to Khost City in Khost province. Construction was completed in July 2017, and the construction warranty expired in July 2018. U.S. Forces–Afghanistan (USFOR A) accepted the project from USACE in September 2017 and turned it over to the Afghan Ministry of Public Works in the same month.

SIGAR determined that Batoor Design generally built the Ghulam Khan road according to contract requirements and technical specifications, and that the road and supporting infrastructure were being used. However, SIGAR identified five construction deficiencies, four of which involved a 13.1-foot-wide, one-lane bridge spanning the Kaitu River, which was part of the contract. The deficiencies created safety hazards for the motorists, pedestrians, and cyclists using the road and bridge, and resulted in non-compliance with contract requirements and technical specifications. In addition, SIGAR found that USACE's oversight during the construction and that subsequent inspections were inadequate because USACE did not discover the deficiencies and direct Batoor Design to correct them.

SIGAR recommended that the USFOR-A Commander notify the Ministry of Public Works of the deficiencies and maintenance issues with the Ghulam Khan Road and Kaitu River bridge. USFOR A did not concur with the recommendation, stating that the Ministry of Public Works found the construction “acceptable.” As a result, the recommendation remains open.

Afghan National Police Women's Compound at the Jalalabad Regional Training Center: Construction Generally Met Contract Requirements, but Fire-Related Deficiencies Pose Safety Hazards and the Almost \$6.7 Million Facility Has Never Been Used

SIGAR 19-48-IP; July 11, 2019

SIGAR conducted this inspection of the Women's Compound at the Afghan National Police (ANP) Regional Training Center–Jalalabad to assess whether construction was completed

in accordance with contract requirements and applicable construction standards, and to determine whether the facilities were being used and properly maintained.

The USACE awarded a \$5.7 million firm-fixed-price contract in September 2015 to Gurbat Daryabi Construction Company (“Gurbat Daryabi”) to design and construct a women’s compound at ANP Regional Training Center-Jalalabad to accommodate and train up to 300 female students. In June 2017, CSTC-A transferred the completed facilities to the Afghan MoI.

SIGAR determined that Gurbat Daryabi generally built the ANP women’s compound according to contract requirements and technical specifications. However, SIGAR found that Gurbat Daryabi did not install four of the six required fire extinguishers in the dining facility, and the two extinguishers that were installed were in incorrect locations. In addition, Gurbat Daryabi did not install fire-rated doors and fire-rated rolling-counter doors in the dining facility as required. These fire safety deficiencies increase the risk of injury or death to dining facility occupants should a fire occur. In response to SIGAR’s concerns about fire safety at other U.S. Government-constructed MoI facilities, in June 2018, CSTC-A sent the MoI a letter advising it of safety issues associated with fire extinguishers and fire doors at ANP facilities throughout Afghanistan.

SIGAR determined that since its completion in June 2017, the women’s facility at the ANP Regional Training Center-Jalalabad has never been used. According to a senior CSTC-A official, the MoI cited security concerns for not using the compound. Because the MoI assumed responsibility for the women’s compound and the warranty has expired, SIGAR did not make any recommendations.

Ongoing Oversight Activities

As of September 30, 2019, the Lead IG agencies and their partner agencies had 33 ongoing projects related to OFS. Figure 7 describes the ongoing projects by FY 2019 strategic oversight area. Ongoing projects carried into FY 2020 will be reorganized under the new strategic oversight areas.

Tables 9 and 10, contained in Appendix C, list the title and objective for each of these projects. The following sections highlight some of these ongoing projects by FY 2019 strategic oversight area.

SECURITY

- The **DoD OIG** is evaluating whether the Military Services are providing enough credentialed counterintelligence personnel to meet overseas contingency operations requirements.
- The **DoD OIG** is evaluating reporting procedures to determine if there are accurate accounts of potential civilian casualties resulting from OFS airstrikes.
- The **GAO** is conducting an audit to determine the extent to which the DoD has modified its approach for U.S. military personnel to advise and assist partner forces based on lessons learned. The GAO is also reviewing the Afghanistan Security Forces Fund training contracts to determine the extent to which DoD, in conjunction with NATO, has

defined advisor team missions, goals, and objectives.

- **SIGAR** is conducting an audit to determine to what extent the DoD and its contractors have conducted the required oversight of the ScanEagle unmanned aircraft systems contracts.

GOVERNANCE AND CIVIL SOCIETY

- The **DoS OIG** is conducting an audit to determine whether the Global Engagement Center has demonstrated progress in leading, synchronizing, and coordinating U.S. Government efforts to counter foreign-state and non-state actors' propaganda and misinformation, including from violent extremist groups in Afghanistan.

STABILIZATION

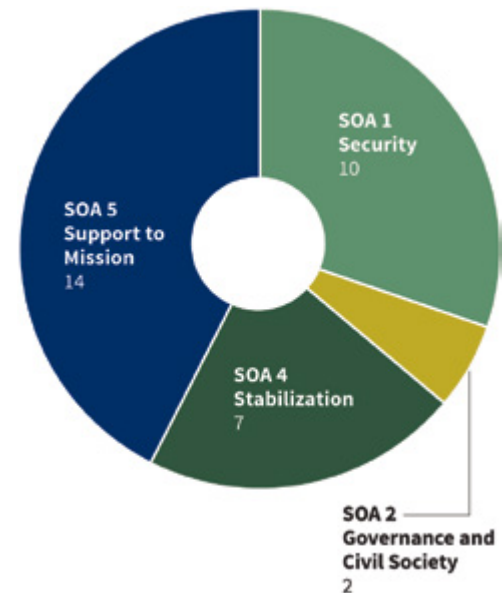
- **SIGAR** is conducting an audit to determine to what extent the DoD's support to the Women's Participation Program has achieved program goals and met performance metrics. **SIGAR** is also inspecting the ANA's Northeastern Electrical Interconnect Power System in Pul-e-Khumri.

SUPPORT TO MISSION

- The **DoD OIG** is evaluating the V-22 Osprey engine air particle separator design to determine if the air particle separator effectively protects the engine in desert environments.
- The **DoD OIG** is conducting an audit to determine whether the military services properly stored, tracked, and safeguarded pharmaceuticals at their overseas locations supporting overseas contingency operations.
- The **DoS OIG** is conducting an audit to determine whether the DoS considered established procedures, guidance, and best practices to adjust the size and composition of the embassies in Afghanistan and Iraq.
- The **Army Audit Agency** is auditing reach-back contracting support to determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency and expeditionary operations.
- **USAID OIG** is conducting an audit of USAID's risk management and project prioritization in Afghanistan to determine to what extent USAID applied risk management in selecting staff positions and programs for reduction in Afghanistan.
- **USAID OIG** is auditing USAID's Multi-Tiered Monitoring Strategy for Afghanistan to determine the extent that USAID has used this strategy to manage projects.

Figure 7.

Ongoing Projects by FY 2019 Strategic Oversight Area



Planned Oversight Projects

As of September 30, 2019, the Lead IG agencies and their partner agencies had 23 planned projects related to OFS. Figure 8 describes the planned projects by FY 2019 strategic oversight area. Planned projects carried into FY 2020 will be reorganized under the new strategic oversight areas.

Tables 11 and 12, contained in Appendix D, list the project title and objective for each of these projects. The following highlights some of these planned projects by FY 2019 strategic oversight area.

SECURITY

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

GOVERNANCE AND CIVIL SOCIETY

- **SIGAR** intends to review DoD's gender advising programs for the MoD and MoI and to audit CSTC-A's efforts to implement conditionality through its commitment letters with the MoD and MoI.

STABILIZATION

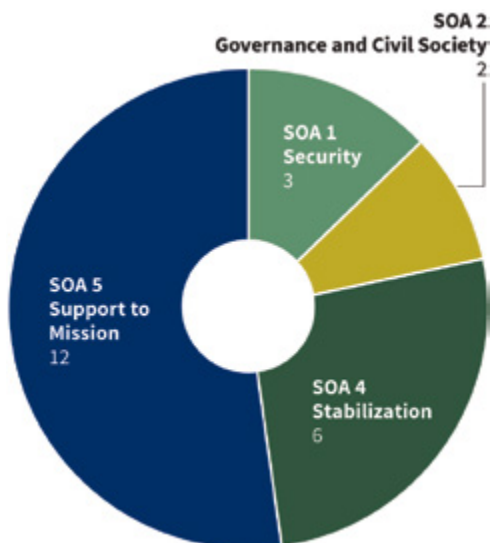
- **SIGAR** intends to inspect the Afghan National Army's MoD headquarters' infrastructure and security improvements, as well as the ANP's MoI headquarters' entry control points, parking, and lighting.

SUPPORT TO MISSION

- The **DoD OIG** intends to conduct an audit to determine whether the DoD Military Services and the Defense Finance and Accounting Service accurately calculated hazard pay and other supplemental pay rates for combat zone deployments.
- The **DoS OIG** intends to conduct an audit to determine to what extent DoS oversight of grants complied with Federal regulations and DoS guidance. Another DoS audit will determine whether DoS contractors providing armoring services to the DoS comply with contract terms and conditions.
- **SIGAR** intends to conduct an audit to determine whether the DoD's end use monitoring of equipment purchased for the ANDSF has been implemented in accordance with the Arms Export Control Act. SIGAR also intends to conduct a follow-up audit of the ANP personnel and payroll systems.

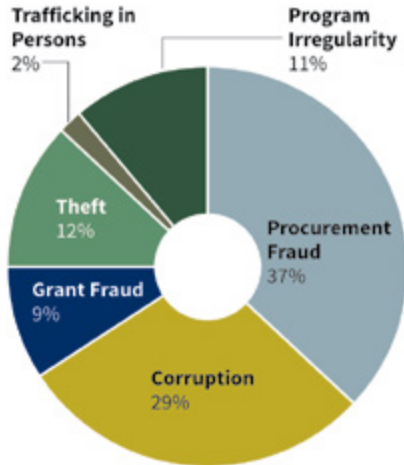
Figure 8.

Planned Projects by FY 2019 Strategic Oversight Area



ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION FREEDOM'S SENTINEL
As of September 30, 2019



OPEN INVESTIGATIONS
100

Q4 FY 2019 ACTIVITY

Cases Opened	10
Cases Closed	11

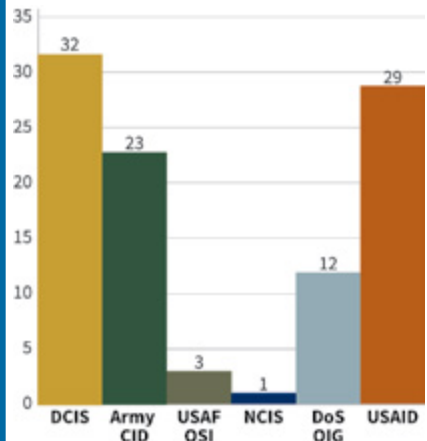
Q4 FY 2019 BRIEFINGS

Briefings Held	44
Briefing Attendees	468

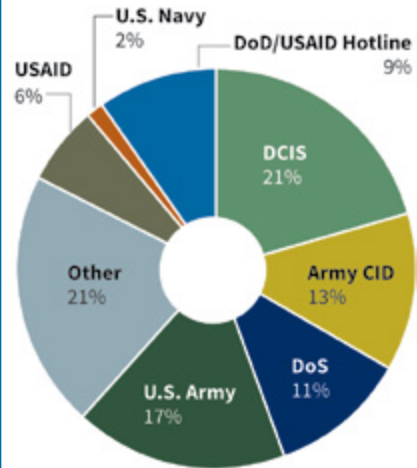
Q4 FY 2019 RESULTS

Arrests	—
Criminal Charges	—
Criminal Convictions	—
Fines/Recoveries	—
Personnel Actions	1
Contract Terminations	—

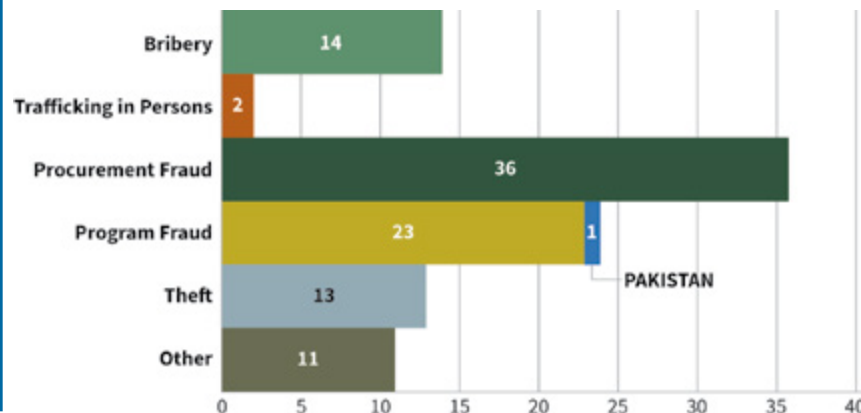
OPEN INVESTIGATIONS BY WORKING GROUP MEMBER*



SOURCES OF ALLEGATIONS



PRIMARY OFFENSE LOCATIONS



*Some investigations are joint with more than one agency and some not joint with any other agency. Therefore, the total number of Joint Open Cases may not equal the total number of Open Cases. Open Cases as of 9/30/2019.

INVESTIGATIONS AND HOTLINE ACTIVITY

Investigations

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

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

INVESTIGATIVE ACTIVITY RELATED TO OFS

This quarter, Lead IG investigations resulted in the termination of a contractor employee, based on a USAID OIG investigation into an allegation of a potential conflict of interest involving a portfolio manager for a USAID project in Afghanistan.

As of September 30, 2019, the investigative branches of the Lead IG agencies and their partner agencies closed 11 investigations, initiated 10 new investigations, and coordinated on 100 open investigations. The investigations involve a variety of alleged crimes, including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and trafficking-in-persons. This quarter, the Fraud and Corruption Investigative Working Group conducted 44 fraud awareness briefings for 468 participants.

The dashboard on the opposite contains a consolidated listing of these investigative components.

INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES

The Lead IG agencies and their partner agencies have 45 ongoing “legacy” cases involving the OFS area of operation that occurred prior to the designation of OFS as an overseas contingency operation.

Former Soldier Sentenced in Theft of Government Funds

On July 9, 2019, former Sergeant First Class Cleo Autry, of the 3rd Special Forces Group, Fort Bragg, NC, was sentenced in the Eastern District of North Carolina to 3 years' probation, based on a legacy Operation Enduring Freedom investigation into the theft of U.S. Government funds. Autry was also ordered to pay restitution of \$40,000, pay a special assessment fee of \$200, and was ordered to forfeit \$40,000.

On October 6, 2014, Autry pleaded guilty to a two count Indictment charging him with Conspiracy to Steal Government Funds, and Theft of Government Funds. During a deployment with the 3rd Special Forces Group to Afghanistan from July 2009 to January 2010, Autry allegedly conspired with other soldiers to steal roughly \$200,000 in Government funds under their control. Some of the stolen funds were converted to U.S. Postal Service Money Orders and wired into U.S. bank accounts and some of the funds were concealed and smuggled back into the United States.

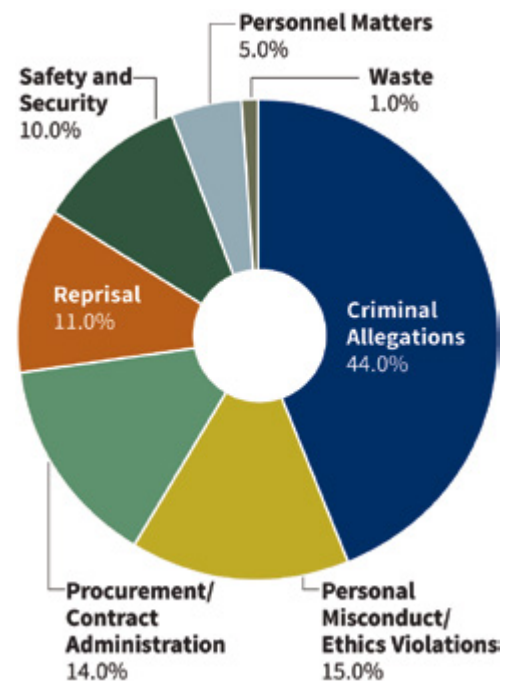
Hotline

This quarter, the Lead IG partner agencies opened 61 cases because of hotline complaints. Hotlines provide a confidential, reliable means to report allegations of fraud, waste, and abuse without fear of reprisal. Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. Hotline representatives process the complaints they receive and refer these complaints to the appropriate entity in accordance with their respective protocols. Any hotline complaint that merits referral is sent to the responsible organization for investigation or informational purposes.

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

As noted in Figure 9, the complaints received during this quarter are related to personal misconduct and criminal allegations, procurement or contract administration irregularities, waste of Government resources, personnel matters, reprisal, safety and security, and trafficking in persons allegations.

Figure 9.
Hotline Activities









U.S. Airmen perform a preflight check inside of a C-17 Globemaster III at Bagram Airfield. (U.S. Air Force photo)

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APPENDIX A

Classified Appendix to this Report

This unclassified report includes a classified appendix that provides additional information on Operation Freedom's Sentinel (OFS), as noted in several sections of this report. The appendix will be delivered to appropriate government agencies and congressional committees.

APPENDIX B

Methodology for Preparing this Lead IG Quarterly Report

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

This report contains information from the three Lead IG agencies—DoD Office of Inspector General (OIG), DoS OIG, and U.S. Agency for International Development (USAID) OIG—as well as from partner oversight agencies. This report covers the period from July 1 through September 30, 2019.

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

INFORMATION COLLECTION

Each quarter, the Lead IG gathers information from Federal agencies about their programs and operations related to OFS. The Lead IG coordinates with SIGAR, which also issues requests for information to support its quarterly report, to avoid duplication and minimize the burden on reporting agencies while maximizing the collective yield of the requests. The Lead IG agencies use responses to these requests for information to develop sections of the OFS quarterly report and conduct oversight planning.

Various DoD, DoS, and USAID offices participated in information collection for OFS this quarter.

OPEN-SOURCE RESEARCH

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

- Congressional testimony
- Press conferences, official U.S. Government briefings
- United Nations reports
- Reports issued by nongovernmental organizations and think tanks
- Media reports

Materials collected through open-source research provide information to describe the status of the operation and help the Lead IG agencies assess information provided in their agency information collection process.

REPORT PRODUCTION

The DoD OIG, as the Lead IG, is responsible for assembling and producing this report. The DoD OIG, DoS OIG, and USAID OIG draft the sections of the report related to the activities of their agencies. The Lead IG agencies then provide those offices that provided information with opportunities to verify and comment on the content of the report.

Each OIG coordinates the review process with its own agency. During the first review, the Lead IG agencies ask their agencies to correct inaccuracies and provide additional documentation. The Lead IG agencies incorporate agency comments, where appropriate, and send the report back to the agencies for a second review. Each Lead IG agency participates in reviewing and editing the entire quarterly report.

APPENDIX C

Ongoing OFS Oversight Projects

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

Table 9.

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

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of the National Maintenance Strategy Contract in Afghanistan

To determine whether the DoD effectively developed the requirements for the National Maintenance Strategy contract.

Evaluation of the V-22 Osprey Engine Air Particle Separator

To determine whether the V-22 program office developed the Engine Air Particle Separator to protect its engines in desert environments to increase the safety of the DoD personnel and maintain mission readiness.

Evaluation of OFS Force Protection Screening and Biometric Vetting Operations

To determine whether USFOR-A has effective procedures for conducting force protection counter-intelligence screening, biometrics, and vetting operations.

Evaluation of Military Services Counterintelligence Workforce Capability Development

To determine whether the Military Services are providing enough credentialed counterintelligence personnel to meet overseas contingency operations requirements.

Contracting Command-Afghanistan's Policies and Procedures for Contingency Contracting Risks

To determine whether the Army Contracting Command- Afghanistan's award and administration of contracts mitigate contingency contracting risks, such as non-performance and improper payments, specific to Afghanistan.

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

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

Audit of the Core Inventory Management System Implementation

To determine whether the DoD's implementation of the Core Inventory Management System improved weapons and vehicle accountability.

Audit of Management of Pharmaceutical Inventories in Support of Overseas Contingency Operations

To determine whether the military services properly stored, tracked, and safeguarded pharmaceuticals at their overseas locations supporting overseas contingency operations.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL***Audit of the Staffing Review Processes for U.S. Mission Iraq and U.S. Mission Afghanistan***

To determine whether the DoS used established procedures, guidance, and best practices in its approach to adjust the size and composition of Missions Afghanistan and Iraq, and has aligned resources invested at these Missions with U.S. priorities.

Inspection of United States Mission to the United Nations and Other International Organizations in Geneva

To evaluate the programs and operations of the U.S. Mission to the United Nations and other international organizations in Geneva.

Audit of Global Engagement Center's Execution of its Mandate to Coordinate Federal Government Efforts to Counter Disinformation and Propaganda Designed to Undermine the United States

To determine whether the Global Engagement Center has demonstrated progress towards achieving its statutory mission of leading, synchronizing, and coordinating U.S. Government efforts to counter foreign-state and non-state actors' propaganda and misinformation.

Inspection of the Bureau of Counterterrorism and Countering Violent Extremism

To evaluate the programs and operations of the Bureau of Counterterrorism and Countering Violent Extremism.

Review of Delays Encountered Constructing the New Embassy Compound in Ashgabat, Turkmenistan

To examine the genesis of the delays encountered in constructing the New Embassy Compound in Ashgabat, Turkmenistan; status of efforts to resolve them; and cost and impact of the delays to the DoS.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL***ACA Financial Audit of American University of Afghanistan***

To audit cooperative agreement No. 306-A-13-00004 for the period from August 1, 2015, to July 31, 2017.

Follow-Up Audit of USAID/Afghanistan's Multi-tiered Monitoring Strategy

To audit USAID's Multi-Tiered Monitoring Strategy for Afghanistan to determine the extent that USAID has used its multi-tiered monitoring strategy to manage programs and serve as the basis for informed decision making.

Audit of USAID's Risk Management and Project Prioritization in Afghanistan and Pakistan

To audit USAID's downsizing efforts in Afghanistan and Pakistan to determine if risk management was considered as part of this process, and what impact these recommended changes could have on current and future programming going forward.

ACA Financial Audit of ABT Associates, Inc.

To audit the ShopPlus cooperative agreement 306-AID-OAA-A-15-00067 for the period from January 1, 2016, to December 31, 2017.

Table 10.

Ongoing Oversight Projects by Lead IG Partner Agencies, as of September 30, 2019

AIR FORCE AUDIT AGENCY
<i>Air Force Office of Special Investigations Emergency and Extraordinary Expense Funds</i> To determine whether Air Force Office of Special Investigations officials effectively managed and accounted for Emergency and Extraordinary Expense Funds at deployed locations.
ARMY AUDIT AGENCY
<i>Reach-Back Contracting Support</i> To determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency/expeditionary operations.
GOVERNMENT ACCOUNTABILITY OFFICE
<i>Advise and Assist Mission in Afghanistan</i> To determine what are the budgets, funding sources and transactions for all DoD Afghanistan Security Force Fund training contracts during FYs 2017-2019; and the extent to which DoD has processes and procedures to ensure that DoD Afghanistan Security Force Fund training contracts' costs and pricing are reasonable, and contracts are executed in accordance with all applicable contracting laws, regulations and trade agreements.
<i>Review of Afghanistan Security Force Fund Training Contracts</i> To review the DoD's Afghanistan Security Force Fund (ASFF) training contracts, to include the following key questions: what are the budgets, funding sources and transactions for all ASFF training contracts during FY 2017-2019; and to what extent does DoD have processes and procedures to ensure that ASFF training contracts' costs and pricing are reasonable, and contracts are executed in accordance with all applicable contracting laws, regulations and trade agreements.
SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION
<i>Inspection of the Women's Compound at the Afghan National Police Regional Training Center–Jalalabad</i> To assess whether the construction was completed in accordance with contract requirements and applicable construction standards; and the facilities are being used and properly maintained.
<i>Afghanistan Integrated Support Services—Technical Equipment Maintenance Program Contract Follow-Up—Vehicle Spare Part Cost</i> To review the Technical Equipment Maintenance Program contract to determine Afghanistan Integrated Support Services' requirements for the purchase of spare parts for vehicle maintenance under the ANA's Technical Equipment Maintenance Program contract; describe weaknesses in the contractor's purchasing practices, and identify the steps taken to minimize the impact of spare part cost increases; determine the costs of spare parts purchased by Afghanistan Integrated Support Services over the course of the contract and compare costs of those spare parts to spare parts purchased through the Foreign Military Sales system; and assess additional costs paid by CSTC-A for Afghanistan Integrated Support Services' maintenance practices.
<i>Inspection of Construction and Utility Upgrades for the Afghan National Army Garrison at South Kabul International Airport</i> To inspect the construction and utility upgrades at the ANA garrison and determine whether the construction and upgrades were completed in accordance with contract requirements and applicable construction standards; and the facilities and utilities are being used and properly maintained.
<i>Department of Defense's Efforts to Train and Equip the Afghan National Army with ScanEagle Unmanned Aircraft Systems (UAS)</i> To assess the extent to which the DoD and its contractors conducted the required oversight of the ScanEagle UAS contracts; achieved their stated objectives and addressed implementation challenges; and enabled the Afghan National Army to operate and sustain the ScanEagle UAS.

Inspection of the Afghan National Army's Northeastern Electrical Interconnect Power System in Pul-e-Khumri

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

Inspection of the Women's Compound at the Afghan National Police Regional Training Center in Herat

To assess whether construction was completed in accordance with contract requirements and applicable construction standards; and the facilities are being used and properly maintained.

Inspection of the Ministry of Commerce and Industries' New Administrative Building in Kunduz

To assess whether the work was completed in accordance with contract requirements and applicable construction standards; and the facility is being used and properly maintained.

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

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

Inspection of the Demolition and Construction of a Hangar at the Afghan National Army and Train Advise Assist Command-Air's Joint Aircraft Facility I

To assess whether the work was completed in accordance with contract requirements and applicable construction standards; and the hangar is being used and properly maintained.

U.S. Government Counter Threat Finance Efforts Against the Afghan Terrorist and Insurgent Narcotics Trade

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

Review of Afghan National Army Vaccination Process

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

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

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

APPENDIX D

Planned OFS Oversight Projects

Tables 11 through 12 list the title and objective for Lead IG and partner agencies' planned oversight projects.

Table 11.

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

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

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

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

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

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

Audit of the U.S. Air Force's Contract for Maintenance of the RQ-4 Global Hawk

To determine whether the U.S. Air Force monitored the RQ-4 Global Hawk maintenance contract to ensure the contractor provided proper maintenance.

Audit of Afghanistan Air Theater Movement Contracts

To determine whether U.S. Transportation Command performed adequate oversight of air theater movement services contracts in Afghanistan to ensure contractor's performance complied with contract requirements, such as aircraft provision, operational readiness, and reporting requirements.

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

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

Audit of National Maintenance Strategy-Ground Vehicle Systems Contract Oversight

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

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

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

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of DoS Armored Vehicle Procurement Process

To determine whether DoS contractors are providing armoring services to the DoS that comply with contract terms and conditions.

Audit of the Administration and Oversight of Grants within the Office to Monitor and Combat Trafficking in Persons

To determine the extent to which the DoS Office to Monitor and Combat Trafficking in Persons' administration and oversight of grants are in accordance with applicable Federal acquisition regulations and DoS guidance.

Table 12.

Planned Oversight Projects by Lead IG Partner Agencies, as of September 30, 2019**SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION*****Review of Counternarcotics Police of Afghanistan Specialized Units***

To audit Counternarcotics Police of Afghanistan Specialized Units to determine the extent to which counternarcotic police specialized units are achieving their goals; assess the oversight of salary payments made to personnel in the specialized units; and assess the long-term sustainability of the specialized units.

Combined Security Transition Command–Afghanistan’s Efforts to Implement Conditionality through its Commitment Letters with the Ministries of Defense and Interior

To identify the conditions CSTC-A has included in its commitment letters with the MoD and the Mol, and how these conditions have changed over time; assess the extent to which the MoD and Mol met those conditions; and assess the extent to which CSTC-A implemented the penalties described in the commitment letters when the MoD and Mol did not meet those conditions.

DoD’s Gender Advising Programs for the Ministries of Defense and Interior

To identify the DoD’s gender-related goals for the MoD and Mol, and determine how the DoD has incorporated these goals in its strategies, plans, and other directives related to its ministry advising efforts; identify how the DoD measures the results of its gender-advising efforts and the extent to which these efforts have been met and are effective; and identify what impediments, if any, may be prohibiting greater success in gender-related areas of improvement at the MoD and Mol, and how the DoD is addressing those issues.

Audit of ANDSF Pharmaceutical, Medical, and Surgical Materials (Class VIII)

To assess the extent to which DoD and the ANDSF developed and validated ANDSF Class VIII needs; provided needed Class VIII supplies in accordance with DoD and ANDSF requirements; and oversee the proper storage, maintenance, and usage of Class VIII supplies and equipment.

Audit of the DoD’s End Use Monitoring of Equipment Purchased for the ANDSF

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

DoD’s Use of Funds Appropriated to Recruit and Retain Women in the ANDSF

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

Inspection of ANA NEI Camp Shaheen/Dahti Shadian

To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of ANA AEI Electrical Infrastructure MFNDU/ Darulaman/Commando

To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of ANA MOD Headquarters Infrastructure & Security Improvements

To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of ANP MOI HQ Entry Control Points, Parking, and Lighting

To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of ANA AEI Electrical Infrastructure Pol-i-Charkhi

To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Inspection of ANA KNMH Entry Control Point 1&2

To determine the extent to which the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

Follow-up Audit of Afghan National Police Personnel and Payroll Systems

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

Follow-up Audit of Afghan National Army Personnel and Payroll Systems

To assess the processes by which CSTC-A and the Afghan government collect personnel and payroll data for ANA personnel assigned and present-for-duty; how CSTC-A and the Afghan government store, access, transfer, and use this data; and the extent to which CSTC-A and the Afghan government verify and reconcile ANA personnel and payroll data to determine the accuracy of the data.



ACRONYMS

Acronym	
AAF	Afghan Air Force
ABF	Afghan Border Force
AFCENT	U.S. Air Forces Central Command
AHRIMS	Afghan Human Resources Information Management System
ALO	Air Liaison Officer
ALP	Afghan Local Police
ANA	Afghan National Army
ANA-TF	Afghan National Army Territorial Force
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
APPS	Afghan Personnel and Pay System
ASFF	Afghan Security Forces Fund
ASSF	Afghan Special Security Forces
ATAC	Afghan Tactical Air Coordinator
CSTC-A	Combined Security Transition Command-Afghanistan
DCIS	Defense Criminal Investigative Service
DIA	Defense Intelligence Agency
DoD	Department of Defense
DoS	Department of State
DS	Diplomatic Security
FFP	Food for Peace
FY	Fiscal Year
GAO	Government Accountability Office
IDP	Internally Displaced Person
IEC	Independent Election Commission
IED	Improvised Explosive Device
INL	International Narcotics and Law Enforcement Affairs
IOM	International Organization for Migration

Acronym	
ISIS-K	Islamic State of Iraq and Syria-Khorasan
Lead IG	Lead Inspector General
Lead IG agencies	DoD OIG, DoS OIG, and USAID OIG
MoD	Ministry of Defense
Mol	Ministry of Interior Affairs
NATO	North Atlantic Treaty Organization
NDS	National Directorate of Security
NEA	Near Eastern Affairs
NSOCC-A	NATO Special Operations Component Command-Afghanistan
OCO	Overseas Contingency Operation
OFDA	Office of U.S. Foreign Disaster Assistance
OFS	Operation Freedom's Sentinel
OIG	Office of Inspector General
OIR	Operation Inherent Resolve
OUSD(P)	Office of the Undersecretary of Defense for Policy
SFAB	Security Force Assistance Brigade
SIGAR	Special Inspector General for Afghanistan Reconstruction
SMW	Special Mission Wing
SRAR	Special Representative for Afghanistan Reconciliation
TAAC	Train, Advise, and Assist Command
UN	United Nations
UNAMA	United Nations Assistance Mission in Afghanistan
UN OCHA	United Nations Office for the Coordination of Humanitarian Affairs
USACE	U.S. Army Corps of Engineers
USAID	United States Agency for International Development
USFOR-A	United States Forces-Afghanistan
VBIED	Vehicle-Borne Improvised Explosive Device



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A C-130J Super Hercules sits on the runway as supplies and personnel are offloaded at an undisclosed location in Afghanistan. (U.S. Air Force photo)

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