

OPERATION FREEDOM'S SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



JULY 1, 2021–SEPTEMBER 30, 2021

ABOUT THIS REPORT

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

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

The Lead IG agencies collectively carry out the Lead IG statutory responsibilities to:

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

METHODOLOGY

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

The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of audits, inspections, investigations, or evaluations referenced in this report, the Lead IG agencies have not audited the data and information cited in this report. The DoD, the DoS, and USAID vet the reports for accuracy prior to publication. For further details on the methodology for this report, see Appendix B.

CLASSIFIED APPENDIX

This report includes an appendix containing classified information about the U.S. counterterrorism mission and other U.S. Government activities in Afghanistan. The Lead IG provides the classified appendix separately to relevant agencies and congressional committees.

CONTENT DISCLAIMER

This report covers the U.S. withdrawal from Afghanistan and the fall of the Afghan government. If you or someone you know is having a difficult time coping with these events, there are resources available to help:

1-800-342-9647: Military One Source, serving current service members and their families

1-800-273-8255: The National Suicide Prevention Lifeline, serving all other individuals (Press 1 for the Veteran Crisis Line)

FOREWORD

We are pleased to submit this Lead Inspector General (Lead IG) quarterly report to the U.S. Congress on Operation Freedom’s Sentinel (OFS). This report discharges our individual and collective agency oversight responsibilities pursuant to the Inspector General Act of 1978.

As of the beginning of this quarter, OFS had two complementary missions: the U.S. counterterrorism mission against al Qaeda, the Islamic State of Iraq and Syria–Khorasan (ISIS-K), and their affiliates in Afghanistan; and U.S. military participation in the NATO-led Resolute Support mission to develop the capacity of the Afghan security ministries and to train, advise, and assist the Afghan national defense and security forces. In August, when the fall of the Afghan government became imminent, the DoD shifted its mission to one focused on the evacuation of noncombatants.

This quarterly report describes the activities of the U.S. Government in support of OFS, as well as the work of the Department of Defense, the Department of State, and the U.S. Agency for International Development to promote the U.S. Government’s policy goals in Afghanistan, during the period of July 1, 2021, through September 30, 2021.

This report also discusses the planned, ongoing, and completed oversight work conducted by the Lead IG agencies and our partner oversight agencies during the quarter. This quarter, the Lead IG and partner agencies issued 15 audit, inspection, and evaluation reports related to OFS.

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



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

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



Handwritten signature of Diana Shaw in black ink.

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



Handwritten signature of Thomas J. Ullom in black ink.

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



On the Cover

(Top row): A U.S. Marine carries a child at a gate to Hamid Karzai International Airport (HKIA) during noncombatant evacuation operations (U.S. Marine Corps photo); Cots are staged for Afghan evacuees at Holloman Air Force Base, NM. (U.S. Air Force photo); Remains of fallen service members killed in the terrorist attack on HKIA at Dover Air Force Base (U.S. Air Force photo); An Afghan woman goes down the stairs with her baby at the Evacuation Control Center at HKIA (U.S. Marine Corps photo). (Bottom row): U.S. and allied civilian personnel evacuate Afghanistan (U.S. Air Force photo).

MESSAGE FROM THE LEAD INSPECTOR GENERAL



Sean W. O'Donnell

The 26th Lead IG report on Operation Freedom's Sentinel covers the period from July 1 to September 30, 2021, which includes the U.S. withdrawal from Afghanistan and the collapse of the Afghan government and military.

As Chairman of the Joint Chiefs, General Mark Milley said, this war was a “strategic failure.” The strategic-level policy decisions—spanning 2 decades and four presidential administrations—that led to this end result will be scrutinized by historians. This interagency Lead IG report is focused on the final withdrawal of U.S. military personnel, removal of U.S. equipment, and plans to continue combatting terrorism in Afghanistan from over the horizon.

In addition to summarizing the events that took place in Afghanistan during the quarter, this report describes certain areas within the Lead IG's jurisdiction where concerns previously identified but left unchecked contributed to the rapid collapse of Afghan security forces. This collapse happened much faster than anticipated, even by senior U.S. military leaders who considered a Taliban victory likely once U.S. forces left Afghanistan.

This quarter saw dramatic events unfold in Afghanistan. An additional 5,000 U.S. troops deployed to Afghanistan to provide security as the focus of the mission shifted to evacuation of civilians. The DoD facilitated the evacuation of approximately 124,000 individuals from Afghanistan, including U.S. Embassy staff, other U.S. citizens, Afghan nationals who supported the U.S. Government, and other allied personnel as the Taliban were taking control of the capital. The DoS accelerated Special Immigrant Visa processing for eligible Afghan nationals who assisted the U.S. mission. On August 26, a suicide bombing by ISIS-Khorasan killed 13 U.S. Service members and more than 150 Afghan civilians near Hamid Karzai International Airport.

With U.S. forces no longer in Afghanistan and the collapse of the U.S.-supported Afghan government, the Taliban took control of most of the country and announced the formation of an interim government that included several UN-sanctioned terrorists. Most notably, the acting Minister of Interior is on the FBI's most-wanted terrorists list as the leader of the Haqqani network, a DoS-designated Foreign Terrorist Organization. The Taliban did not include any women or members of the previous U.S.-supported Afghan government as part of its interim government.

The Lead IG will continue to provide oversight of and report on U.S. Government overseas contingency operations related to Afghanistan. Lead IG oversight remains critical as the U.S. Government continues to conduct counterterrorism operations, protect U.S. citizens in Afghanistan, secure U.S. regional interests that may be affected by the Taliban takeover, and mitigate the humanitarian crisis unfolding due to these events.

This quarter, Lead IG and partner agencies commenced oversight projects in response to the changing situation in Afghanistan. The DoD and Department of Homeland Security OIGs each initiated projects related to the screening of Afghan refugees entering the United States. The DoS OIG announced a review of the Afghanistan Special Immigrant Visa program. Additionally, the DoD OIG initiated an examination of the U.S. airstrike on August 29 that killed 10 Afghan civilians.

Finally, my Lead IG colleagues and I would like to express our sincere gratitude to the men and women—both military and civilian, including our dedicated OIG employees—who served honorably in Afghanistan over the last 20 years for their service and sacrifice.

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





A U.S. Marine carries a child at a gate to Hamid Karzai International Airport during noncombatant evacuation operations in Afghanistan. (U.S. Marine Corps photo)

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EXECUTIVE SUMMARY

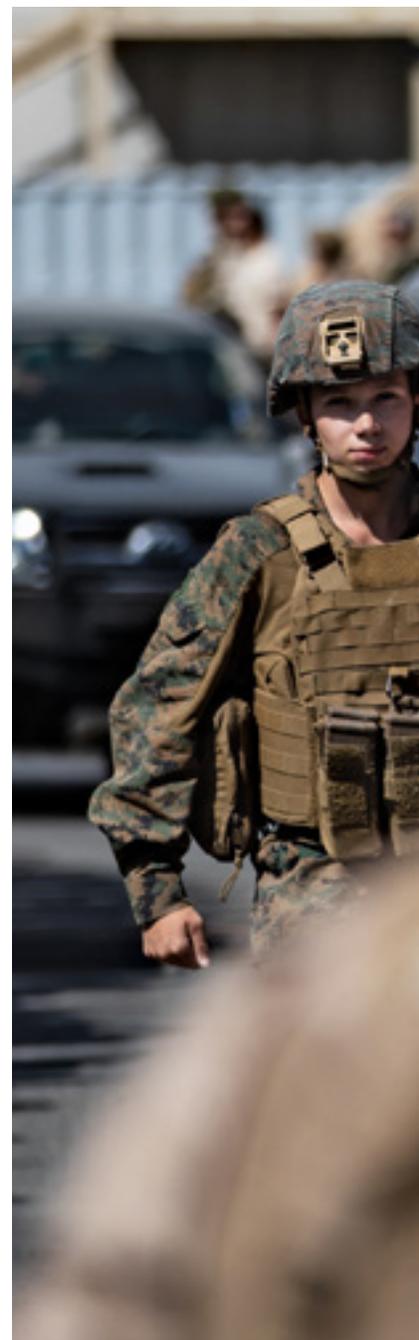
The Taliban dealt a decisive military and political defeat to the Afghan National Defense and Security Forces (ANDSF) and the Afghan government this quarter.¹

After years of amassing control over rural areas surrounding Afghanistan's major cities and provincial capitals while largely avoiding urban combat, the Taliban began its final offensive against the Afghan government on August 6, taking and holding provincial capitals for the first time in the 20-year conflict.² The Taliban achieved this through a combination of military offensives, government retreats, and negotiation with local officials.³ On August 15, Afghan President Ashraf Ghani fled the country as the Taliban was preparing to enter Kabul, effectively putting an end to the U.S.-supported Afghan government.⁴

In early September, the Taliban announced the formation of an interim government, headed by Taliban leader Mullah Hibatullah Akhundzada.⁵ According to the DoS, the new cabinet consists mostly of senior Taliban figures from its 1990s government and does not include any women or members of the previous Afghan government.⁶ Several cabinet members are on the UN sanctions list, and the acting Minister of Interior, Sirajuddin Haqqani, is on the FBI's most wanted terrorists list as the leader of the Haqqani network, a DoS-designated Foreign Terrorist Organization.⁷ The Taliban's interim government did not include a Minister for Women's Affairs, an office established under the previous government. According to media reports, the office housing the Women's Affairs ministry was taken over by the Ministry for the Propagation of Virtue and Prevention of Vice, the government entity that enforced the Taliban's strict interpretation of Islamic law and dealt out punishments for violating it during the 1990s.⁸

Shortly after taking power, the new Taliban government began conducting diplomatic outreach, seeking recognition from other nations. However, the UN Secretary-General's Special Representative for Afghanistan stated that the UN members would have to seriously consider how they would engage with the Taliban given the manner in which it came to power and the controversial figures in its government.⁹ As of the publication of this report, the U.S. Government had not taken a position on whether to recognize a government of Afghanistan. Accordingly, references in this report to what the Taliban has called an interim cabinet (e.g., "the Taliban government") and to the Ghani administration (e.g., "previous Afghan government") are not intended to prejudge or convey any U.S. Government view or decision on recognition.¹⁰

On August 12, when the collapse of the Afghan government became imminent, U.S. military forces reoriented their mission in Afghanistan to one focused on the evacuation of noncombatants. This effort to facilitate the departure of U.S. Embassy staff and Afghan nationals who had supported the U.S. Government centered on Hamid Karzai International Airport (HKIA) in Kabul.¹¹ On August 15, the DoD deployed 5,000 troops to Afghanistan in addition to the 1,000 already there to support a safe and orderly



U.S. Marines honor their fallen during a Ramp Ceremony at Hamid Karzai International Airport, August 27, 2021. (DoD photo)



withdrawal.¹² DoD officials met with Taliban representatives and agreed to cooperate on security at HKIA, with the Taliban forming an external security cordon that U.S. forces inside the facility incorporated into their force protection operations.¹³ Despite these security measures, an ISIS-K suicide bombing within the external security cordon killed 13 U.S. Service members and more than 150 Afghan civilians on August 26.¹⁴ The U.S. military ultimately facilitated the transportation of 124,000 people on more than 387 flights in less than 3 weeks. About 67,000 of these individuals were evacuated on U.S. flights, with the rest evacuated by other governments and private organizations.¹⁵ It was the largest noncombatant evacuation in the history of the U.S. military, though an unknown number of U.S. citizens and visa-eligible Afghans were left behind.¹⁶

Leading up to and during the evacuation, the DoS increased Special Immigrant Visa (SIV) processing and issuances.¹⁷ The SIV program, established in 2009, provides a pathway to U.S. immigration for Afghan nationals who have worked for the U.S. Government in Afghanistan and who are experiencing ongoing and serious threats because of that employment.¹⁸ This quarter, as the Taliban worked to consolidate its control over Afghanistan, Congress tripled the number of SIVs for FY 2021 from 4,000 to 12,000.¹⁹ SIV applicants have historically completed their paperwork before leaving Afghanistan, but the events of this quarter made that impossible. So the DoD worked to provide temporary housing on military facilities in both the United States and countries in the region for them to complete this processing in safety.²⁰ As of September 1, approximately 20,000 Afghans—including principal SIV applicants and their immediate families—had arrived at military bases in the United States.²¹ However, a DoS official told reporters that the majority of Afghans eligible for visas were likely left behind.²²

By August 31, the U.S. Embassy in Kabul had suspended all operations in Afghanistan.

After evacuating the embassy compound on August 15, U.S. Embassy operations relocated temporarily to HKIA. Most embassy staff were evacuated immediately, but the chargé d'affaires and a small number of diplomatic staff remained at the airport to support the airlift.²³ The embassy announced that its personnel would continue to assist U.S. citizens and their families in Afghanistan remotely from the U.S. Embassy in Doha, Qatar.²⁴ USAID reported that it would support DoS efforts in Doha by conducting conversations with Taliban leadership on humanitarian and development assistance issues.²⁵



The final Americans board a C-17 cargo plane at HKIA. (U.S. Army photo)

Lead IG Oversight Activities

The Lead IG agencies and their partner agencies completed 15 reports related to OFS during the quarter, including two management advisories that the DoD OIG issued regarding identifying and reporting possible human trafficking violations and abuse against Afghan SIV applicants and other Afghan refugees, and the handling of equipment with sensitive information and records related to the withdrawal from Afghanistan. Due to the U.S. evacuation of personnel and collapse of the Afghan government and security forces, Lead IG agencies are reviewing how OFS-related oversight work will continue. As of September 30, 2021, 25 projects were ongoing, and 17 projects were planned.

During this quarter, Lead IG investigations related to OFS resulted in \$11,517,273 recovered to the U.S. Government as a result of a civil settlement stemming from an aircraft maintenance contract in support of DoD missions in Afghanistan. The investigative branches of the Lead IG agencies and their partner agencies closed 6 investigations, initiated 4 new investigations, and coordinated on 65 open investigations. The investigations involve procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and human trafficking.

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 40 cases to Lead IG agencies or other investigative organizations.

As the ANDSF broke and fled, the Taliban acquired weapons—including artillery, anti-aircraft guns, armored vehicles, and small arms—from captured ANDSF facilities, according to media reports.²⁶ As of the end of the quarter, the DoD was still finalizing a full accounting of all equipment provided to the ANDSF since the enactment of the Afghanistan Security Forces Fund in 2005, to assess how much of that equipment remained in the Afghan government’s inventory as of August 15, 2021.²⁷ The DoD reported that U.S. forces removed or destroyed major U.S. military equipment used over the last 2 years.²⁸ The U.S. Central Command (USCENTCOM) reported that, where possible, it prioritized the removal of valuable and sensitive U.S.-funded equipment during July and August.²⁹

According to USCENTCOM, the Taliban continues to maintain its relationship with al-Qaeda and will very likely allow the terrorist organization to maintain its presence in Afghanistan.³⁰ Chairman of the Joint Chiefs of Staff General Mark Milley said that previous estimates that al-Qaeda and other terrorist groups in Afghanistan could grow into international threats within 2 years were likely to be revised with a shorter timeline, given the Taliban’s resurgence.³¹ General Milley also said that it will “become much more difficult ... to conduct counterterrorism operations against a reconstituted al-Qaeda or ISIS in Afghanistan” without a U.S. military presence on the ground.³² This is due both to the lack of intelligence gathering in country and the challenge of carrying out airstrikes when the United States has no local military bases from which it can operate. U.S. aircraft must fly from either ships at sea or bases in the Persian Gulf, all several hours of flight-time away, reducing their operational abilities once they reach Afghan air space.³³

KEY EVENTS THIS QUARTER

JULY

JULY 1 The DoD announces that the United States will keep 650 troops in Afghanistan to protect the U.S. Embassy. Then-USFOR-A Commander General Austin S. Miller warns that Afghanistan could be on a path to civil war.

JULY 2 U.S. forces depart Bagram Air Base, handing control of the base over to the Afghan Ministry of Defense. Bagram was once one of the largest U.S. military facilities in Afghanistan, hosting approximately 40,000 military, civilian, and contractor personnel.

JULY 4 The Taliban announces that any foreign troops left in Afghanistan after the September withdrawal deadline will be regarded as occupiers. Taliban forces seize more than a dozen districts in northern Afghanistan.

JULY 12 General Miller relinquishes command of USFOR-A as the last commander of U.S. forces in Afghanistan, transferring responsibility to the Commander of USCENTCOM, General Kenneth F. McKenzie, Jr.

JULY 14 President Joseph R. Biden, Jr., announces evacuations for SIV applicants and their immediate families.

JULY 30 The first group of Afghan refugees are evacuated to the United States; 20,000 Afghans have applied for SIVs. Taliban forces attack a UN compound in Herat province with mortars and firearms.



U.S. Air Force Airmen welcome Afghan evacuees arriving at Ali Al Salem Air Base, Kuwait, August 23. (U.S. Army Photo)

AUGUST

AUG. 1 The Taliban controls half the territory in Afghanistan, including border crossings with Iran and Pakistan.

AUG. 3 Taliban gunmen detonate explosives and enter the home of acting Defense Minister Bismillah Khan Mohammadi, who was not present during the attack.

AUG. 4 U.S. and Afghan airstrikes hit Taliban targets in Helmand province after the Taliban captured much of the provincial capital, Lashkar Gah.

AUG. 6 Zaranj, the capital of Nimroz province in southwest Afghanistan, becomes the first provincial capital to fall to the Taliban.

AUG. 9 Afghan President Ashraf Ghani and other political leaders agree to arm and equip private militia forces to combat rapid Taliban advances. Five provincial capitals have fallen to the insurgents.

An F-16 on the tarmac at Bagram Air Base (U.S. Air Force photo)

AUG. 12 The Taliban takes control of Kandahar—Afghanistan's second largest city—and Herat, bringing insurgent control to 13 of 34 provincial capitals.

AUG. 14 Mazar-e-Sharif—once a hub for NATO train, advise, and assist operations—falls to the Taliban, which now controls 25 of 34 provincial capitals.

AUG. 15

- **Kabul falls to the Taliban.**
- **The Taliban controls all but one provincial capital.**
- **Taliban forces enter the presidential palace.**
- **President Ghani flees Afghanistan.**
- **U.S. Marines arrive in Kabul to support noncombatant evacuations.**
- **U.S. Embassy in Kabul is relocated to HKIA.**
- **The United Kingdom and other countries announce embassy closures and evacuations.**
- **The Biden administration freezes Afghan government reserves in U.S. banks, blocking Taliban access to billions of dollars.**



A C-130 Hercules takes off during noncombatant evacuation operations in Kabul, August 25. (DoD photo)

AUG. 16 Attempting to flee the country, hundreds of Afghans crowd the tarmac at HKIA, external access to which is now controlled by the Taliban.

AUG. 17 The Taliban announces an “amnesty” for former government workers and urges them to go back to work, though many remain distrustful of the Taliban’s promises. President Biden announces \$500 million in Migration and Refugee Assistance funds for Afghan refugees.

AUG. 24 President Biden announces that the United States will adhere to its August 31 deadline for complete withdrawal and evacuation. The Taliban stops allowing Afghans to reach the airport, permitting only non-Afghans to leave.

AUG. 26 An ISIS-K suicide bombing at HKIA kills 13 U.S. service members and more than 150 civilians.

AUG. 27 The DoD announces that a U.S. airstrike in Nangarhar province kills two high-profile ISIS-K targets, including one of the planners of the HKIA attack.

AUG. 29 A U.S. airstrike, targeting the vehicle of a suspected ISIS-K terrorist, kills 10 civilians, including several children.

AUG. 30

- **The final U.S. evacuation flight leaves HKIA.**
- **During an 18-day period, the U.S. military and international partners evacuated more than 124,000 U.S., allied, and Afghan personnel, though some U.S. citizens and most eligible Afghans are left behind.**
- **U.S. involvement on the ground in Afghanistan officially ends.**

AUG. 31 The U.S. Embassy in Kabul announces it has suspended operations in country and will support remaining U.S. citizens in Afghanistan remotely from Qatar.

Remains of fallen service members killed in the terrorist attack on HKIA at Dover Air Force Base. (U.S. Air Force photo)



The final American service member to depart Afghanistan boards a C-17 cargo plane on August 30. (U.S. Army photo)

SEPTEMBER

SEPT. 6 Taliban forces take over the provincial capital of Panjshir, the last province with an active resistance.

SEPT. 7 The Taliban announces the formation of a new interim government with senior leaders from the insurgency, including an associate of the Islamist militant group’s founder as premier and a leader of the Haqqani network—which the U.S. Government classifies as a terrorist organization—as Interior Minister.

SEPT. 13 Secretary of State Antony Blinken announces an additional \$64 million in humanitarian assistance for those affected by events in Afghanistan. The Defense Intelligence Agency stated that al-Qaeda could gain strength in Afghanistan and pose a serious threat to the United States within 2 years.

SEPT. 17 Secretary of Defense Lloyd J. Austin III says the August 29 U.S. airstrike that killed 10 civilians was a “horrible mistake.”

SEPT. 19 ISIS-K claims to kill or wound 35 Taliban members in a series of bomb attacks in Jalalabad.

SEPT. 20 A commercial flight carrying 21 U.S. citizens and 48 permanent residents departs from Kabul.







U.S. Paratroopers conduct security operations during the evacuation of U.S. citizens, SIV applicants, and other at-risk Afghans out from Afghanistan. (U.S. Marine Corps photo)

STATUS OF OFS

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U.S. and allied civilian personnel evacuate Afghanistan. (U.S. Air Force photo)

STATUS OF OFS

MAJOR DEVELOPMENTS

Taliban Overthrows Afghan Government amid U.S. Withdrawal

This quarter, the Taliban dealt a decisive military and political defeat to the Afghan National Defense and Security Forces (ANDSF) and replaced the U.S.-supported Afghan government in Kabul and in each of the country's provincial capitals. As of the publication of this report, the U.S. Government had not taken a position on whether to recognize a government of Afghanistan.³⁴

TALIBAN RAMPS UP VIOLENCE IN SOUTHERN AND WESTERN PROVINCES AHEAD OF FINAL PUSH

On July 30, insurgents attacked the main UN compound in Herat with rocket-propelled grenades and gunfire. The UN Assistance Mission in Afghanistan told reporters that the attack killed one Afghan police guard and wounded several others.³⁵ The attack took place as Taliban fighters were penetrating the city center and clashing with Afghan security forces, according to media reporting. The Taliban acknowledged the incident but said that the UN compound was not a target, releasing a statement that “it is possible that guards could have sustained harm in crossfire due to close proximity of the office to the fighting.”³⁶ However, a statement from the UN Assistance Mission in Afghanistan stated that “the attack target[ed] entrances of the clearly marked United Nations facility” and added that attacks on UN facilities are “prohibited under international law and may amount to war crimes.”³⁷



About Operation Freedom's Sentinel

On October 7, 2001, the United States launched combat operations in Afghanistan under Operation Enduring Freedom to topple the Taliban regime and eliminate al-Qaeda, the terrorist organization responsible for the September 11, 2001, attacks on the United States. The Taliban regime fell quickly, and on May 1, 2003, Secretary of Defense Donald Rumsfeld announced an end to major combat operations in Afghanistan. Subsequently, the United States and international coalition partners transitioned to a mission designed to combat terrorism in Afghanistan while helping the nascent Afghan government defend itself and build democratic institutions in the country.

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

OFS began on January 1, 2015, when the United States formally ended its combat mission, Operation Enduring Freedom, and joined with other nations as part of the

NATO Resolute Support Mission. In 2018, the United States increased its diplomatic efforts to reach an accord with the Taliban, culminating in a February 29, 2020, agreement. Under the agreement, the United States committed to reduce its troop levels to 8,600 by July 2020, and to withdraw all military forces of the United States, its allies, and coalition partners from Afghanistan by May 1, 2021. Under the agreement, the Taliban committed to, among other things, prevent any group or individual in Afghanistan (including al-Qaeda) from threatening the security of the United States and its allies. In April 2021, President Biden announced that U.S. troops would not meet the agreed May withdrawal deadline but would begin their final withdrawal in May, with the goal of removing all U.S. military personnel, DoD civilians, and contractors by September 11, 2021.

As discussed in this report, as U.S. military forces were conducting their final withdrawal in August, the Taliban seized control of most of Afghanistan's territory, including Kabul, leading to the collapse of the Afghan government and the ANDSF. The U.S. Embassy in Kabul, which had planned to remain open after the withdrawal, was evacuated during the airlift of U.S. and allied nation personnel, Afghan nationals who had supported the U.S. mission, other at-risk Afghans, and their families. The final flight departed Kabul on August 30. As of the end of the quarter, the embassy staff had resumed operations from the U.S. Embassy in Doha, Qatar, and the DoD was reviewing the OFS mission and further U.S. engagements in Afghanistan.



Figure 1.
Map of
Afghanistan

According to media reporting, flights into and out of Kandahar, Afghanistan's second largest city, were halted on August 1 after rockets struck the airport, damaging the runway during the early morning hours. Kandahar airport served as a major logistical and air support hub for the ANDSF, especially as increased Taliban control of inter-provincial roads made resupply by ground more difficult.³⁸ A Taliban spokesman told reporters that Kandahar airport was targeted because it was a major source of ANDSF airstrikes.³⁹ As the Taliban accelerated its ground campaign, the use of aviation assets remained one of the ANDSF's few advantages.⁴⁰

On July 30, as Taliban forces closed in on Lashkar Gah, the capital of Helmand province, the U.S. military increased its airstrikes in support of Afghan forces.⁴¹ On August 3, the Taliban took over a state-run television station in Lashkar Gah as the Taliban continued its assault on the city. Taliban fighters made advances in Helmand province, as well as nearby Herat and Kandahar, during the first week of August, despite a final round of U.S. airstrikes targeting Taliban positions in these areas. A DoD official told reporters that U.S. Forces conducted between one and five strikes per day over a period of several days.⁴² By August 3, the Taliban had taken control of the road linking the city of Herat with its airport.⁴³

A lawmaker from Helmand criticized the U.S. air campaign, saying that civilians were likely being wounded and killed, telling reporters, "The Taliban used civilian houses to

In August 2020, the Afghan government, seeking a negotiated peace between the two sides and under pressure from the U.S. Government, agreed to the release of 5,000 Taliban prisoners.

protect themselves, and the government, without paying any attention to civilians, carried out airstrikes.”⁴⁴ A U.S. Central Command (USCENTCOM) spokesperson acknowledged the U.S. airstrikes but declined to provide additional details or discuss civilian casualties.⁴⁵

According to media reporting, the ANDSF supported its forces in Lashkar Gah with additional special operations forces and its own airstrikes.⁴⁶ As the ANDSF attempted to counter the Taliban’s advances in Lashkar Gah, it warned the city’s 200,000 residents that they should flee their homes after several dozen civilians had been killed in the heavy fighting. However, many residents were unable to leave due to the Taliban’s already overwhelming presence in parts of the city, according to media reporting.⁴⁷ Shortly after the fighting began to intensify, provincial officials began warning residents not to leave their homes, as civilian casualties from stray gunfire and airstrikes began to increase.⁴⁸

In August 2020, the Afghan government, seeking a negotiated peace between the two sides and under pressure from the U.S. Government, agreed to the release of 5,000 Taliban prisoners. However, the prisoner release failed to yield a ceasefire, and Taliban violence increased as many of these fighters returned to the battlefield across the country, increasing pressure on the Afghan government during the quarter. An Afghan Ministry of Defense spokesperson told reporters, “These freed Taliban are playing a very critical role in Helmand. They are among the fiercest Taliban terrorists.”⁴⁹ According to media reporting, the Taliban forces besieging Lashkar Gah in early August targeted the prison there with the goal of releasing more inmates and recruiting them to fight, beginning a trend that would repeat itself as the Taliban continued its offensive.⁵⁰

TALIBAN ATTEMPT TO INTIMIDATE KEY AFGHAN GOVERNMENT AND MILITARY LEADERS

Taliban intimidation was a significant factor in motivating ANDSF personnel to defect or desert. By July 5, more than 1,000 Afghan security personnel had fled across the border with Tajikistan in response to Taliban advances in Badakhshan and Takhar provinces, and, according to media reports, Tajikistan’s military mobilized 20,000 reserve troops to secure its border with Afghanistan.⁵¹

Taliban intimidation tactics also focused on key ANDSF leaders. On August 3, a suicide car bombing and shooting targeted the home of Afghanistan’s acting Defense Minister General Bismillah Khan Mohammadi, in Kabul’s “Green Zone,” according to media reports. Home to government buildings and foreign embassies, the Green Zone had previously been considered a secure area of the city, protected by a ring of 25 security checkpoints. The Taliban later claimed credit for the attack, which it said was the beginning of a retaliatory campaign against senior members of the Afghan government. General Mohammadi was not home at the time, but 8 others were killed and 20 wounded in the attack. Hundreds more residents were evacuated in subsequent fighting.⁵²

On August 8, the Taliban killed an off-duty Afghan UH-60 Blackhawk pilot by attaching a bomb to his car. According to media reporting, this had been the eighth targeted killing of an Afghan pilot within a few weeks. By that time, at least 19 U.S.-trained pilots had quit their positions with the military due to fear of assassination, one pilot told reporters. The unnamed pilot added that he felt extremely unsafe and had stopped going out in public to

reduce his risk of being killed. According to media reporting, these killings were part of a Taliban effort to target and eliminate Afghan Air Force (AAF) pilots with the goal of depriving the ANDSF of one of its most valuable strategic advantages.⁵³

According to USCENTCOM, the Taliban's senior leaders allowed but generally did not direct targeted killings of civilians during the quarter, fearing widespread international backlash that would compromise the group's ability to obtain recognition and aid for its new government. Taliban fighters who conducted targeted killings were generally motivated by a desire for revenge against long-time enemies, including former Afghan government and ANDSF officials; contractors, such as interpreters, who worked with coalition forces; and outspoken critics, such as journalists. According to USCENTCOM, these types of killings occurred prior to the U.S. withdrawal but likely increased afterward as Taliban fighters have had a greater ability to seek out these individuals for reprisal attacks and to suppress opposition.⁵⁴ Further information on Taliban targets for retribution can be found in the classified appendix to this report.

TALIBAN BEGINS 10-DAY BLITZ ON PROVINCIAL CAPITALS AND KABUL

The Taliban's final assault on the Afghan government's seats of power was facilitated by its control over the rural countryside surrounding provincial capitals and other major cities, a strategy which the Taliban had been pursuing for the past several years. In May 2019, the Lead IG for OFS reported that U.S. Forces-Afghanistan (USFOR-A) and Resolute Support had discontinued using the District Stability Assessment as a quantitative measure of progress in Afghanistan. From 2016 to 2018, the DoD monitored and assessed control of territory and the people who live there as an elemental component of the conflict. However, in early 2019, the DoD discontinued using this metric stating that it was "not indicative of progress toward security and stability in Afghanistan," in part due to the subjectivity of information used to make the assessment.⁵⁵

Last quarter, the Lead IG for OFS reported that the Defense Intelligence Agency (DIA) had assessed that the Taliban sought to use large-scale military operations throughout the country to defeat the Afghan government and replace it with a Taliban-led Islamic Emirate. The Taliban ultimately achieved this goal through a combination of military offensives and government surrenders negotiated with local officials. The insurgents used their strength and influence in rural districts, which they then used to apply pressure to population centers. In last quarter's report, the Lead IG cited media reports that the Taliban conducted attacks near vulnerable provincial capitals to test the ANDSF for defensive weak points and assess the Afghan government's capacity to provide air support as coalition forces withdrew and ground supply routes were cut. In the wake of ANDSF retreats, the Taliban seized large amounts of U.S.-provided munitions and equipment.⁵⁶

The Lead IG reported last quarter that the DIA had assessed that the Taliban's strategy involved overrunning key provincial capitals to set the stage for a military takeover of Kabul, capturing key supply routes to cut the capital off from neighboring provinces, and using those provinces near Kabul as staging grounds for hit-and-run attacks and suicide bombings on the capital.⁵⁷ According to media reporting, the Afghan government repeatedly dismissed the Taliban's steady gains over the summer as lacking strategic value. However, by controlling the rural areas around the key districts and provincial capitals, the Taliban was able to gradually apply pressure and eventually overrun these major cities.⁵⁸

According to USCENTCOM, the Taliban's senior leaders allowed but generally did not direct targeted killings of civilians during the quarter, fearing widespread international backlash that would compromise the group's ability to obtain recognition and aid for its new government.

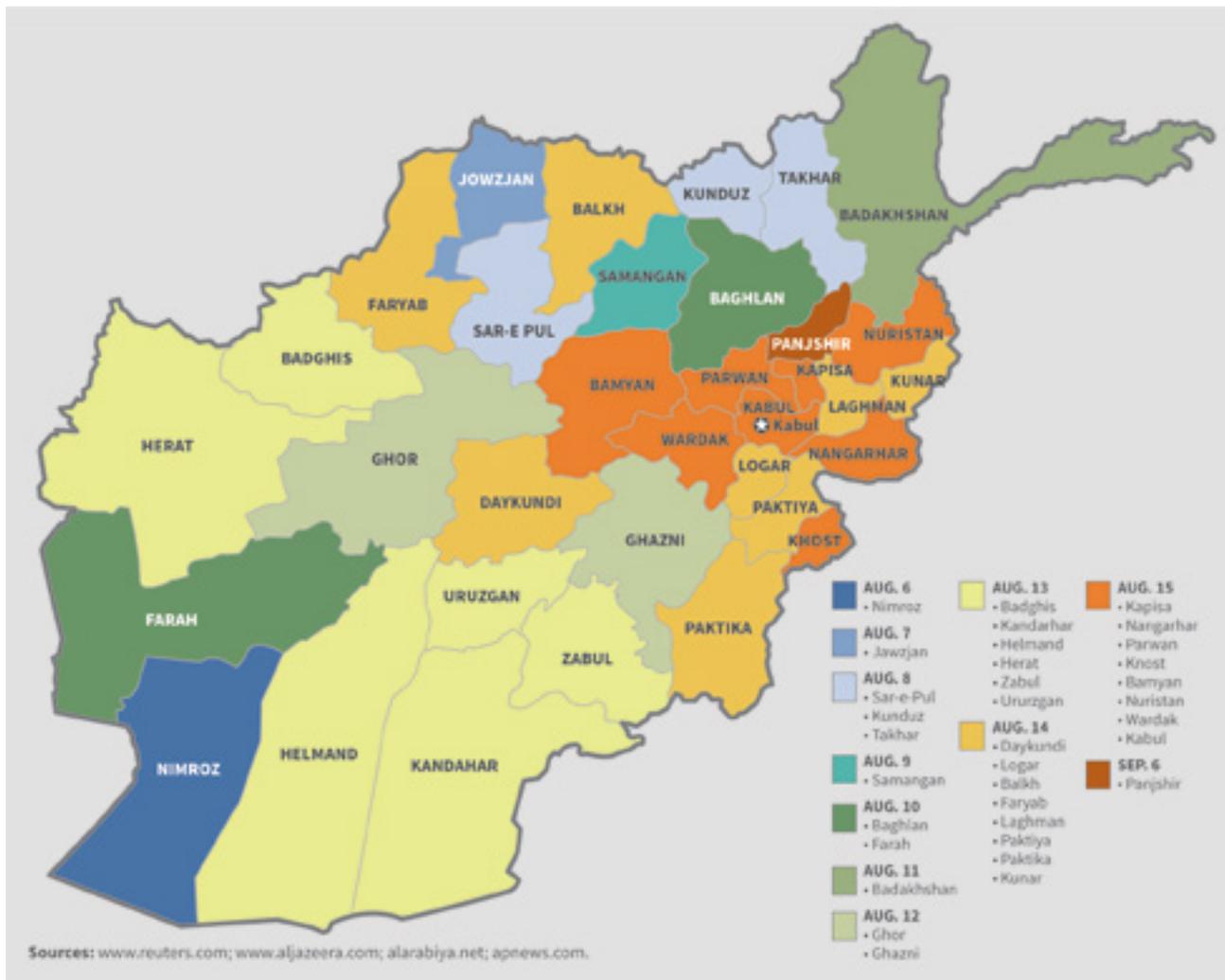


Figure 2.
Taliban Takeover of Afghanistan by Provincial Capital

After years of amassing control over rural areas surrounding Afghanistan’s major cities and provincial capitals while largely avoiding urban combat, the Taliban began its aggressive 10-day offensive against the country’s political centers with the August 6 capture of Zaranj, the capital of Nimroz province (See Figure 2.). Zaranj, the first provincial capital to fall, was captured without a fight, according to media reporting. Over the next 2 days, the Taliban took four more provincial capitals, including the northern city of Kunduz, a major commercial hub with a population of more than 350,000. According to media reporting, Taliban fighters released inmates from the local prison—as they had done in other cities—adding to the group’s fighting strength. The Taliban had previously seized Kunduz for brief periods in 2015 and 2016 but were quickly repelled by the ANDSF, supported by U.S. airstrikes.⁵⁹

In many areas, the ANDSF surrendered to the Taliban without a fight, sometimes under deals brokered by local elders. Media reporting has included videos of Taliban fighters embracing surrendering soldiers and providing them with money to travel home. An Afghan local official quoted in the media attributed the Taliban’s battlefield successes to the poor morale of the ANDSF troops, who were overwhelmed by the insurgents and were often left to fight without sufficient supplies or the possibility of reinforcement.⁶⁰

On August 7, the Taliban seized control of Sheberghan city in Jawzjan province, the stronghold of powerbroker and military leader Marshal Abdul Rashid Dostum, Afghanistan's former First Vice President, who was in Kabul at the time. Dostum once commanded one of the largest militias in northern Afghanistan, and the fall of his home city with little or no fighting was an early indication that private militias would not prevent the Taliban's advances, according to media reporting. A local official said that government security forces there largely surrendered due to low morale, telling reporters, "Even before the Taliban attacks ... most of the security forces put their weapons on the ground, took off their uniforms, and left their units and fled."⁶¹

By August 10, with the fall of Farah in the west and Baghlan in the north, the Taliban had claimed eight provincial capitals, with similar reports of Afghan security forces surrendering and Taliban fighters released from prisons. With the beginnings of an apparent domino effect, thousands of refugees began to descend on Kabul, seeking refuge in the capital city, which they believed to be secure.⁶²

On August 11, then-Afghan President Ashraf Ghani and Marshal Dostum fled to the besieged northern city of Mazar-e-Sharif in an attempt to rally the Afghan forces fighting the Taliban, which had by then taken 9 of the country's 34 provincial capitals in less than a week. According to media reporting, they were also there to coordinate with and encourage anti-Taliban militia forces.⁶³

Also on August 11, Afghanistan's acting Finance Minister Khalid Payenda resigned and fled the country after the Taliban captured key border posts, depriving the Afghan government of revenue from customs duties—which had amounted to as much as \$30 million in July—and reinforcing the growing isolation of the government in Kabul. According to media reporting, these customs duties accounted for a significant percentage of the Afghan government's domestic revenues.⁶⁴

By August 13, the Taliban had taken 17 provincial capitals, including Kandahar—the country's second largest city—as well as Herat and Ghazni, the latter strategically located near Kabul, providing insurgents with new bases of operations for attacks on the capital.⁶⁵ Afghan special operations forces initially attempted to defend Kandahar but were ultimately pushed back to the governor's compound, which the Taliban then overran. Taliban fighters also took key roads connecting the city with the airport. As in other cities, Afghan soldiers and police surrendered or deserted, the Taliban freed its members from local prisons, and insurgent fighters posed for photos and videos in symbolically significant government buildings.⁶⁶

ISMAIL KHAN CAPTURED AS NORTHERN POWERBROKERS FAIL TO HOLD BACK TALIBAN ADVANCE

Prominent regional powerbrokers from Northern Afghanistan attempted to stop the Taliban advance but were unable to do so. According to media reporting, Ismail Khan, a prominent leader based in the city of Herat, said in early July that he would mobilize hundreds of fighters to defend the city and pledged that they would never allow the Taliban to enter it.⁶⁷ On August 13, the Taliban seized most of Herat and captured Khan.⁶⁸ According to the DoS, Khan's battlefield leadership received wide media coverage in the weeks before Herat

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fell, inspiring Herat residents to believe the militias could hold off the Taliban. Following Khan's capture, the Taliban released the elderly militia commander to his home and offered assurances on social media that it would not harm him.⁶⁹

Mohamad Atta Noor, a powerbroker based in Balkh province in the city of Mazar-e-Sharif, and Marshal Abdul Rashid Dostum led local militia forces in defending Mazar-e-Sharif from the Taliban.⁷⁰ According to media reporting, when the city fell on August 14, Noor and Dostum fled to Uzbekistan.⁷¹ Further information on powerbroker militias can be found in the classified appendix to this report.

INFORMATION WAR REFLECTS TRENDS ON THE BATTLEFIELD

According to media reporting, as these early provincial capitals fell, the Afghan government opted not to acknowledge the key battlefield defeats but rather issued vague statements praising the efforts of the ANDSF in a last-ditch effort to preserve its forces' morale and will to fight. The Afghan government's information strategy included false claims of cities retaken from the Taliban and exaggerated enemy casualty figures, according to media reporting. In the waning weeks and months of the conflict, the Afghan government sought to project an image of stability, using imagery of political leaders in the relatively secure capital to reassure the population that it was in control.⁷²

This strategy may have reflected the advice given to Afghan leaders by their U.S. partners. On July 23, President Biden told then-President Ghani, "Whether it is true or not, there is a need to project a different picture," referring to the public perception of the fight against the Taliban, according to a transcript of the call published in the media.⁷³ However, this illusion ultimately became difficult to maintain as that narrative was contradicted by reports of the Taliban increasing its assaults on key cities across the country and a beleaguered ANDSF beginning to break.⁷⁴

By August 12, when the Taliban had taken more than a third of Afghanistan's provincial capitals, official Afghan government sources were still attempting to downplay the insurgent gains and not responding to questions from the media.⁷⁵

Meanwhile, the Taliban broadcast videos purporting to show crowds greeting them with cheers as they entered new territory, though the residents shown in these videos may have been coerced, according to media reporting. Attempting to show forward momentum of military victories, the Taliban's messaging encouraged Afghan security forces to lay down their weapons, pledging humane treatment for those who surrender. The Taliban's media campaign also blamed the ANDSF for the increase in civilian casualties.⁷⁶

PRESIDENT GHANI MADE LAST-DITCH ATTEMPT FOR POLITICAL UNITY IN THE FACE OF TALIBAN GAINS

According to the DoS, the last session of the Afghan peace negotiations in Doha, Qatar, between representatives of the Afghan Islamic Republic negotiating team and the Taliban took place on July 17 and 18. The meeting made little progress as the Taliban reportedly continued to insist on prisoner releases that the Afghan Islamic Republic negotiating team refused to consider.⁷⁷

By August 12, when the Taliban had taken more than a third of Afghanistan's provincial capitals, official Afghan government sources were still attempting to downplay the insurgent gains and not responding to questions from the media.

By July 31, as the Taliban took over much of Afghanistan, then-President Ashraf Ghani held a meeting with prominent leaders in Kabul in a final bid for support for the government. According to local media, the meeting included former anti-Soviet militia leaders, religious scholars, government security officials, and civil society leaders. Abdullah Abdullah, Chairman of the High Council for Peace and Reconciliation, and Abdul Rab Rasul Sayyaf, a prominent anti-Taliban and former anti-Soviet militia leader, were in attendance.⁷⁸ Following the meeting, President Ghani's office released a statement that the leaders had declared their full support for the ANDSF.⁷⁹ On August 2, President Ghani addressed a joint session of the Afghan parliament and emphasized the group's July 31 statement while blaming the security situation on the U.S. withdrawal, which he described as "abrupt."⁸⁰ President Ghani went on to state that his government had a plan in place to bring about stability in the country in 6 months' time.⁸¹

MEDIA REPORT: DISSENT CHANNEL CABLE WARNED OF AFGHAN MILITARY COLLAPSE IN MID-JULY

In mid-July, 23 U.S. diplomats in Kabul sent a dissent channel cable warning Secretary of State Antony J. Blinken of the rapid advance of the Taliban and the ANDSF's inability to stop it, according to media reporting from mid-August.⁸² The cable reportedly made recommendations to speed up the evacuation process.⁸³ The DoS dissent channel is a formal, institutional means by which DoS employees can provide the Secretary of State and other senior DoS officials dissenting or alternative views on substantive foreign policy issues outside of the regular operating channels and procedures. The DoS's Foreign Affairs Manual prohibits disclosure of the authors' identity and the contents of dissent channel messages outside of DoS's established dissent channel procedures, and authors are legally protected from any penalty or reprisal from their superiors.⁸⁴

Secretary Blinken acknowledged the existence of the dissent cable in a media interview in September, stating that he had responded to the dissent cable immediately and had taken several of its recommendations into consideration.⁸⁵

PRESIDENT GHANI FLEES KABUL, REPORTEDLY INVALIDATING TRANSFER OF POWER DEAL WITH TALIBAN

On August 15, President Ashraf Ghani fled Afghanistan, and the Taliban entered Kabul. According to the DoS, President Ghani initially travelled to Uzbekistan.⁸⁶ He then traveled to the United Arab Emirates, arriving in the country on August 18. The Foreign Ministry of the United Arab Emirates announced that it had accepted President Ghani and his family on humanitarian grounds.⁸⁷ In a statement posted on social media on September 8, President Ghani stated that he had left Kabul to avoid further bloodshed. He denied allegations that he had left Afghanistan with millions of dollars' worth of stolen money.⁸⁸

President's Ghani's departure was criticized by his political rival, Abdullah Abdullah, former Chief Executive of Afghanistan and then-Chairman of the High Council for Peace and Reconciliation. Abdullah stated that "God should hold him accountable" for leaving the country in a difficult situation and referred to President Ghani as the "former" president.⁸⁹ In the evening of August 15, former Afghan President Hamid Karzai announced that he

By July 31, as the Taliban took over much of Afghanistan, then-President Ashraf Ghani held a meeting with prominent leaders in Kabul in a final bid for support for the government.

had formed a coordination council for a transfer of power with Abdullah Abdullah and Gulbuddin Hekmatyar, the leader of the Hesb-i-Islami political party. Mr. Karzai called on government forces and the Taliban to act with restraint.⁹⁰

In an interview on September 15, U.S. Special Representative for Afghanistan Reconciliation, Ambassador Zalmay Khalilzad, stated that hours prior to Ghani fleeing the country, he had secured a deal with Ghani and the Taliban for a 2-week transition period, during which they would stay out of the city while the government transferred power to the Taliban. The Taliban issued public orders that their forces remain on the outskirts of Kabul. A Taliban spokesman confirmed that “there was a gentleman word from our side that our forces will not enter Kabul city, and we will talk about a peaceful transfer of power.” It is unclear why President Ghani did not follow through on the reported agreement. Ambassador Khalilzad stated that he had been unaware of Ghani’s plan to leave. The day before President Ghani fled the country, he told Secretary Blinken that he intended to “fight to the death.” Khalilzad stated that President Ghani’s flight from the country on August 15 left a power vacuum which the Taliban quickly filled.⁹¹

PANJSHIR VALLEY, THE LAST POCKET OF RESISTANCE, FALLS TO THE TALIBAN

After the surrender and defeat of ANDSF units across the country, resistance forces led by Ahmad Massoud—son of the famed guerrilla fighter, Ahmad Shah Massoud—and then-Vice President Amrullah Saleh sought to rally resistance in the relatively small province of Panjshir, 78 miles north of Kabul.⁹²

The Panjshir valley is located in the Hindu Kush Mountains and is accessible only by narrow passes. Its population has historically exploited this unique and challenging landscape to repel would-be invaders, including the British in the 19th Century, the Soviet Union in the 1980s, and the Taliban in the 1990s. Panjshir’s predominantly Tajik population resisted the largely Pashtun Taliban from 1996 to 2001. Ahmad Shah Massoud, whom the Taliban assassinated on September 9, 2001, led that effort.⁹³

Following President Ghani’s flight from the country, then-Vice President Saleh stated on social media that—under the Afghan constitution—he was the caretaker president of Afghanistan.⁹⁴ After the fall of Kabul, Saleh travelled to the Panjshir valley and called for his followers to join him there and fight the Taliban.⁹⁵ In addition to Saleh’s forces, media reports stated that Ahmed Massoud’s anti-Taliban National Resistance Front of Afghanistan had more than 6,000 fighters in the area.⁹⁶

After heavy fighting, Taliban forces captured the provincial capital of Panjshir on September 6, taking over the governor’s compound.⁹⁷ According to media reporting, Saleh and Massoud fled to Tajikistan.⁹⁸ A Taliban spokesman said that, with the fighting over, roads into the Panjshir valley would be reopened, allowing food and other supplies to be transported in. Resistance fighters, including Massoud, posted messages on social media acknowledging their retreat but stating that they would continue their fight against the Taliban after regrouping.⁹⁹

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“The war was a strategic failure,” General Mark Milley told Congress on September 29.¹⁰⁰ Despite nearly 20 years and nearly \$840 billion in combat, counterterrorism, and train, advise, and assistance efforts from a U.S.-led global coalition, the Taliban overran the ANDSF almost immediately as U.S. and NATO forces were withdrawing (see timeline on pages 6-7).¹⁰¹ While some, such as President Ghani, have described the U.S. withdrawal as hasty or abrupt, the United States spent nearly 2 decades engaged militarily, diplomatically, and developmentally in Afghanistan.¹⁰² President Obama declared an end to combat operations at the end of 2014, after which U.S. forces spent nearly 6 years training, advising, and assisting the Afghan forces. The Trump administration signed the U.S.-Taliban agreement in February 2020, conditionally committing to a full withdrawal of U.S. forces by May 2021. In April 2021, President Biden declared his intention to complete that withdrawal by September 2021.¹⁰³

The reasons for this failure are numerous and will require in-depth analysis to properly identify, but senior U.S. leaders have acknowledged that the ANDSF remained overly dependent on U.S. and international support. Additionally, corruption within Afghan security institutions was a contributing factor in the collapse of the Afghan government, according to DoD officials.¹⁰⁴ On September 13, Secretary Blinken testified to Congress, “There’s no evidence that staying longer would have made the Afghan security forces or the Afghan government any more resilient or self-sustaining.”¹⁰⁵

On September 29, Secretary of Defense Lloyd J. Austin III testified to Congress, “the fact that the Afghan army that we and our partners trained simply melted away, in many cases without firing a shot, took us all by surprise.” Secretary Austin attributed this development to the U.S. Government not fully comprehending the depth of corruption and poor leadership in the ANDSF’s senior ranks, the damaging effect of frequent and unexplained rotations of Afghan commanders by President Ghani, and the cascading events—unforeseen by U.S. leaders—caused by the deals that Taliban commanders struck with local leaders in the wake of the 2020 U.S.-Taliban agreement. Secretary Austin stated that the agreement itself had a demoralizing effect on Afghan soldiers, and U.S. leaders failed to fully grasp the limits of the Afghan forces’ willingness to fight.¹⁰⁶

Advisor Priorities: General Milley identified one of the biggest lessons the U.S. military will need to learn from its failed effort to build a sustainable ANDSF was “the mirror imaging in the development of the Afghan military,” employing an overly American institutional model that did not work rather than tailoring a security force to Afghanistan’s specific needs and culture. The result was an Afghan military that remained dependent on the U.S. presence.¹⁰⁷

For example, the DoD entity responsible for security assistance and advising the Afghan Ministry of Defense was focused this quarter on several activities, including personnel and pay systems. The Defense Security Cooperation Management Office-Afghanistan (DSCMO-A) reported that in July 2021, it negotiated an updated Afghan Personnel and Pay System to the Automated Financial Management Information System integration deployment schedule with the Afghan security ministries and laid the groundwork for improvements in the accountability and records management of ANDSF pay data. DSCMO-A then participated in follow-on budget meetings and negotiated realignments with the Afghan government to prioritize critical wartime requirements and streamline budget execution. DSCMO-A reported that the Afghan government planned to develop and submit revised procurement plans to reflect these realignments but was overcome by events as the Taliban took the capital. This focus on



Secretary of Defense Lloyd J. Austin III, General Mark Milley, Chairman of the Joint Chiefs of Staff and General Kenneth McKenzie, Commander, USCENTCOM appear before the Senate Armed Services Committee. (DoD photo)

long-term budget planning and execution—at a time when the insurgents were making decisive gains on the battlefield—is emblematic of General Milley’s acknowledgement of mirror-imaging U.S. priorities in developing the ANDSF.¹⁰⁸

Air Assets: A senior media analyst of the conflict in Afghanistan said that the AAF was under enormous and ultimately unsustainable strain due to several factors: the withdrawal of U.S. air assets and the combat power they provided; the withdrawal of U.S. civilian contractors who provided maintenance of Afghan air assets; and combat attrition.¹⁰⁹

Although the AAF continued flying combat missions up through the collapse of the government, it was never in a position where it would be able to compensate for the loss of U.S. air assets and maintenance contractors. In February 2021, the Lead IG reported the assessment of U.S. advisors that of AAF’s 167 aircraft 136 were usable.¹¹⁰ According to OUSD(P), this readiness rate of 81 percent is considered good and acceptable for U.S. military aviation units.¹¹¹ However, this readiness level was dependent on the presence of foreign contractor support. In May 2021, the Lead IG reported that contractors supporting the AAF would be required to withdraw along with U.S. military forces. Aviation advisors warned, “the combat effectiveness of AAF aircraft cannot be sustained for more than a few months without contractor support.”¹¹² At the same time, the AAF’s fleet was overtaxed with its existing mission set, and their monthly utilization rates exceeded recommended utilization goals, which, if continued, would lead to a maintenance backlog and fewer aircraft available for operations.¹¹³ Despite the toll this deferred maintenance had taken on the AAF’s fleet, Afghan pilots flew an increasing number of missions through the end of the conflict. In July 2021, the AAF conducted approximately 490 airstrikes, twice as many as any other month recorded, according to OUSD(P).¹¹⁴

The ANDSF’s tendency to overtax its aviation assets was an enduring challenge in the history of this conflict. In August 2018, the Lead IG reported that despite the recent delivery of new aircraft from

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the United States, the AAF had fewer aircraft available for operations at that time than during the same period the previous year, primarily due to unfulfilled maintenance requirements. These aircraft performed an increased number of missions during the Taliban's advance, leading to increased concerns among U.S. advisors about the AAF's practice of exceeding recommended flight hours for its aircraft.¹¹⁵

While a consistently high operational tempo resulted in increased maintenance needs, the AAF continued to rely on contracted maintenance support. In August 2018, the Lead IG reported that contractors performed approximately 80 percent of maintenance on Afghan aircraft. NATO aviation advisors sought to increase Afghan maintenance capacity so that Afghan mechanics could perform approximately 80 percent of maintenance tasks, with contractors continuing to perform the most complex tasks. That report cited many challenges with both air and ground vehicle maintenance, including aggressive training and transition schedules and reliance on immature logistics systems. Additionally, the need to keep aircraft ready for operations put pressure on contractors to do the work themselves rather than dedicate time to training Afghan mechanics.¹¹⁶

In 2018, USFOR-A said it takes between 5 and 7 years for the U.S. Air Force to develop a fully competent U.S. aviation mechanic and that the time required to develop Afghan trainers to train new Afghan mechanics would likely exceed that timeline due to the need for English-language education alongside training on increasingly complex maintenance tasks. An additional challenge reported by aviation advisors was that after completing this training, technicians sometimes chose to leave the AAF and seek job opportunities in other countries. In 2018, U.S. advisors identified the training, development, and retention of these maintainers as essential to ensuring that the AAF could maintain its aircraft in the absence of contractor support.¹¹⁷

Contractor Support: The ANDSF relied heavily on contractor support, but neither the Trump administration that set the policy of full withdrawal nor the Biden administration that executed it explained how the Afghan forces could be effectively maintained without those contractors who were required to withdraw along with the military. According to DSCMO-A, the DoD's post-withdrawal plans for AAF aircraft maintenance included virtual training of Afghan personnel via video conference and more complex work being conducted at facilities in the United Arab Emirates and other locations outside Afghanistan. DSCMO-A reported that aircraft too damaged to fly or those lacking the necessary range—such as the UH-60 and MD-530 helicopters—would be transported via U.S. military airlift to an over-the-horizon maintenance facility.¹¹⁸ The DoD acknowledged that over-the-horizon maintenance would ultimately be insufficient to fully replace in-country contracted maintenance and was working on alternative solutions, including the provision of additional aircraft to the AAF.¹¹⁹

In November 2020, the Lead IG reported that the “U.S. Government has a number of programs and contracts [supporting ANDSF], such as vehicle maintenance, pilot training, and aviation fleet modernization. . . . Those programs will still be necessary to assist Afghanistan with its security and development, and how the contracts will be modified, implemented, and overseen is unclear.”¹²⁰ For example, that report stated that, at the time, 84 percent of Afghan National Army (ANA) and 85 percent of Afghan National Police ground vehicle maintenance was conducted by contractors.¹²¹ According to DSCMO-A, as of this quarter, Afghan Army and Police were able to perform ground vehicle maintenance independently of contractors, though the AAF continued to rely on contracted maintenance support.¹²²

Training and Mission Support: Last quarter, the Lead IG reported the DIA's assessment that the “Afghan National Army likely lacks the capability to carry out its missions without coalition support and remains heavily reliant on support from the ANA Special Operations Command and the Afghan Air Force. These



An Afghan pilot conducts training in an A-29 Super Tucano over Kabul. (U.S. Air Force photo)

special operations and aviation units are the ANDSF's primary offensive elements, and they continue to be overextended and misused by ANA corps commanders.¹²³ That same report stated that the "ANA has been unable to respond effectively to Taliban assaults in rural areas or large-scale assaults against district centers, demonstrating that the ANA is unable to defend large portions of the country independently without coalition support."¹²⁴

Misuse of specialized troops and failure to develop those specialties has been a recurring topic of Lead IG reporting for several years. In November 2019, the Lead IG reported that military advisors said that the ANDSF was building its capacity to operate independently of advisor support by integrating decision-making and planning processes. However, USFOR-A data showed that the ANDSF was experiencing capacity shortfalls in critical areas, including training, force utilization, and maintenance.¹²⁵ U.S. advisors told the Lead IG that this resulted in soldiers who were not properly trained in the military occupational specialty skills essential to combat units, which in turn compounded units' inability to sustain continuous operations and achieve mission success.¹²⁶ Few ANA recruits in 2019 were completing this specialized training in their designated military roles. Additionally, USFOR-A reported that the ANDSF was deploying many of its personnel who had completed this training in missions that did not align with their assigned roles, such as Afghan Border Force soldiers tasked with staffing checkpoints far from the border.¹²⁷

The Afghan Special Security Forces, the elite special operations units of the ANDSF, were routinely overused for activities outside of their special operations mission set. In February 2017, the Lead IG cited NATO officials who said that because these forces were consistently the most effective, reliable, and competent troops in the ANDSF, they were frequently employed by the Ministry of Defense in routine missions, such as personal security detachments and security checkpoints. According to U.S. advisors, this weakened the Afghan Special Security Forces by undermining their rest and training cycles in addition to distracting them from more important missions for which special operators were required. It also prevented the regular army and police units from being held accountable in their assigned roles.¹²⁸

Taliban Preparedness: In May 2021, the Lead IG cited the DIA's warning that "the Taliban very likely prepared for large-scale offensives against provincial centers, complex attacks against ANDSF installations, and degrading ANDSF capabilities."¹²⁹ That report also cited USFOR-A's statement that there had been "a historic increase in enemy-initiated attacks since the signing of the U.S.-Taliban agreement, with nearly 37 percent more enemy-initiated attacks" in the first quarter of FY 2021 than during the same period the year before.¹³⁰ In that report, the Lead IG also highlighted the DIA's assessment that "Taliban fighters also concentrated on controlling highways to limit the ANDSF's ability to resupply its forces and to isolate Afghan government forces at outposts and checkpoints."¹³¹ All of these factors ultimately contributed to the rout of the ANDSF that took place 3 months after that report was published.

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U.S. and Taliban representatives participate in a signing ceremony in Doha, Qatar on February 29, 2020 (DoS photo)

U.S.-Taliban Agreement: In February 2021, the Lead IG focused on questions and concerns about Taliban compliance with the February 2020 U.S.-Taliban agreement, which was originally signed with the stated intention that it would pave the way for a peace process between the Taliban and Afghan government. The agreement required intra-Afghan peace talks to begin in March 2020, but the Taliban and the Ghani administration delayed the commencement of these talks until September 2020. Once they convened, the peace talks ultimately proved fruitless with the Taliban not only refusing to make any serious concessions but refusing to recognize the legitimacy of the Afghan government. The Lead IG reported the DIA's assessment that while the Taliban generally abided by its commitment to refrain from attacking U.S. personnel, it significantly increased its attacks on the ANDSF and Afghan government.¹³²

The February 2021 report also cited the DIA's assessment that the Taliban maintained close ties to al-Qaeda, some of whose members are integrated into the Taliban's command structure. However, it was unclear whether this constituted a violation of the terms of the agreement, which does not explicitly require the Taliban to break ties with al-Qaeda.¹³³ In its previous report on OFS, the Lead IG cited General McKenzie's statement that the Taliban had not upheld its commitment not to harbor al-Qaeda in Afghanistan. That report also cited an al-Qaeda claim that the Taliban and al-Qaeda conducted attacks together.¹³⁴ As General McKenzie said after the withdrawal, "The Taliban and al-Qaeda have a very close relationship. And I do not expect the Taliban to seriously interfere with their basing or repositioning in Afghanistan."¹³⁵

The 2020 U.S.-Taliban agreement committed the U.S. military to a conditional withdrawal from Afghanistan, predicated on Taliban compliance with its own commitments under that agreement.¹³⁶ Despite the increasing Taliban violence and the stalling peace talks, neither President Trump nor President Biden publicly suggested that the U.S. military might deviate from its declared plan for a complete withdrawal. On October 7, President Trump posted on social media that he intended to have the remaining "men and women serving in Afghanistan home by Christmas."¹³⁷ After leaving office, Trump criticized President Biden for not completing the withdrawal sooner.¹³⁸ On April 14, President Biden acknowledged the U.S.-Taliban agreement as binding, calling it "an agreement made by the United States government."¹³⁹ He said the United States would hold the Taliban to its commitments under that agreement but also announced that U.S. and NATO troops would be out of Afghanistan before September 11, 2021, saying "I'm now the fourth United States President to preside over American troop presence in Afghanistan ... I will not pass this responsibility on to a fifth."¹⁴⁰

Taliban Establishes New Government in Afghanistan

TALIBAN FORMS GOVERNMENT CABINET WITH TERRORIST LEADER AND OTHERS UNDER UN SANCTIONS

On September 7, the Taliban announced an interim cabinet for its new government in Afghanistan.¹⁴¹ According to media reporting, the government is led by Taliban leader Mullah Hibatullah Akhundzada, with the title “Commander of the Faithful.” It is calling itself the “Islamic Emirate of Afghanistan,” the same name used by the Taliban government of the 1990s.¹⁴²

According to the DoS, the interim cabinet consists mostly of senior Taliban figures from its 1990s government and does not include any women or members of the previous Islamic Republic of Afghanistan government.¹⁴³ The Taliban did not indicate how long the interim government would remain in place or how permanent government officials would be selected.¹⁴⁴

The UN Secretary General’s Special Representative for Afghanistan stated that the Taliban’s Prime Minister, two Deputy Prime Ministers, and Foreign Minister are on the UN sanctions list.¹⁴⁵ Mullah Hassan Akhund is acting Prime Minister. He is a Pashtun from Kandahar and a senior member of the Taliban’s leadership. Mullah Akhund has a close relationship with Taliban supreme leader Mullah Akhundzada. During the first Taliban regime, he served as Governor of Kandahar, Deputy Prime Minister, and Minister of Foreign Affairs. Mullah Abdul Ghani Baradar is acting First Deputy Prime Minister. Baradar is a Pashtun from Kandahar province and a founding member of the Taliban. He held senior posts in both the first Taliban government and the movement’s subsequent insurgency. Baradar



The United Nations Security Council meets to discuss the situation in Afghanistan, August 30, 2021. (UN photo)

was arrested by the Pakistani government in 2010 and released in 2018 to lead the Taliban's political office in Doha. Mawlawi Abdul Salaam Hanafi is acting Second Deputy Prime Minister. He is an Uzbek from Jawzjan province and one of the few non-Pashtun members of the interim cabinet. Most recently, he served as a senior member of the Taliban's political office in Doha, and he was the Taliban's Deputy Minister for Education in the 1990s.¹⁴⁶ The Taliban appointed Mullah Mohammed Yaqoub as acting Minister of Defense. Mullah Yaqoub is a son of the Taliban's founder, Mullah Mohamad Omar.¹⁴⁷

The Taliban appointed Sirajuddin Haqqani as acting Minister of Interior. Haqqani, a DoS Specially Designated Global Terrorist, is the leader of the Haqqani network, which the DoS has designated as a Foreign Terrorist Organization. Haqqani is featured on the FBI's most wanted terrorists list.¹⁴⁸ The Haqqani network is responsible for suicide and IED attacks on U.S. and coalition forces in Afghanistan, including two major suicide bombings—in 2008 and 2009—against the Indian Embassy in Kabul.¹⁴⁹

While the U.S. Government committed itself under the 2020 U.S.-Taliban agreement to refrain from the use of force to intervene in Afghanistan's domestic affairs, the presence of Haqqani network members in senior Taliban positions creates a potential complication. When asked in a congressional hearing whether members of the Haqqani network could be targets for the U.S. military, Secretary Austin replied, "Potentially, yes."¹⁵⁰ Further information on continuing rules of engagement in Afghanistan can be found in the classified appendix to this report.

TALIBAN REESTABLISHES MORALITY POLICE, DISMANTLES MINISTRY OF WOMEN'S AFFAIRS

In the press conference announcing the appointment of an interim cabinet, a Taliban spokesperson stated that the government would uphold Sharia law as interpreted by the Taliban.¹⁵¹ The interim government did not include an appointment for, or any mention of, the Ministry for Women's Affairs, established under the previous government. The interim cabinet included an acting Minister for the Propagation of Virtue and Prevention of Vice.¹⁵² According to media reports, the acting Minister is a little-known cleric, Mohamad Khalid.¹⁵³ That ministry first operated as part of the Taliban government in Afghanistan in the 1990s, enforcing the Taliban's strict interpretation of Islamic law, including dress codes, and meting out of public punishments for violations. On September 17, 2021, the Taliban replaced the signs on the building for the Ministry of Women's Affairs with signs for the "Ministries of Prayer and Guidance and the Promotion of Virtue and Prevention of Vice," according to media reports.¹⁵⁴

In a September interview, the former Taliban's Minister for the Propagation of Virtue and the Prevention of Vice in the 1990s, Mullah Nooruddin Turabi, now in charge of prisons under the new Taliban government, stated that the harsh punishments carried out by the previous Taliban regime would be revived.¹⁵⁵ The DoS noted that it was unclear whether Turabi had the authority to make or enforce such policy for the Taliban government.¹⁵⁶ Punishments under the first Taliban regime included severing limbs, public stoning, and public executions by other means.¹⁵⁷

During the quarter, there were media reports of renewed Taliban repression of ethnic and religious minorities. The Hazaras, an ethnic and religious minority in Afghanistan, have historically been targeted by the Taliban.¹⁵⁸ In July, the Taliban murdered nine Hazara men



A group of Afghan women brief reporters on the margins of the United Nations Security Council open debate on Women, Peace, and Security. (UN photo)

in Ghazni Province, according to Amnesty International. The Taliban shot six of these men and tortured the other three to death.¹⁵⁹ On August 30, the Taliban killed two Hazara civilians by firing into a crowd after they had executed nine ANDSF soldiers who had attempted to surrender in Daykundi Province.¹⁶⁰ In late September, the Taliban displaced hundreds of Hazara families from their homes in Daykundi province.¹⁶¹ On September 25, Taliban fighters killed four alleged kidnappers in Herat by hanging in public squares around the city.¹⁶²

TALIBAN INCREASES RESTRICTIONS ON WOMEN IN PUBLIC LIFE

According to the DoS, as the Taliban took control of the country, they closed some—but not all—girls’ schools, imposed restrictions on women leaving home without a male escort in some areas, encouraged shops not to serve unaccompanied women, and prevented women from working in jobs not related to healthcare or education.¹⁶³ Following the announcement of the all-male interim cabinet, Afghan women protested in the streets of Kabul, calling for equal rights and for women to have a role in government.¹⁶⁴ The Taliban responded to the protest with force, using whips, sticks, and gunfire to intimidate the protesters.¹⁶⁵

In August, women working at banks in Herat and Kandahar were forcibly returned home by Taliban fighters, who insisted they be replaced at their jobs by male relatives.¹⁶⁶ When the Taliban seized control of Kabul on August 15, it directed all women except those working in the public health sector to stay home until the security situation improved, a measure that was still in place at the end of the quarter.¹⁶⁷ On September 13, a senior Taliban figure told reporters that to implement the group’s interpretation of Sharia law, women would not be allowed to work alongside men. Such a policy would effectively bar women from working in large parts of the Afghan economy.¹⁶⁸

USAID and its implementers continued to monitor the status of the healthcare workforce and emphasized the importance of maintaining women in roles that provide support to

female beneficiaries.¹⁶⁹ Media reports documented the Taliban taking female journalists off the air and forcing women out of jobs in the banking sector.¹⁷⁰ According to Human Rights Watch, restrictions on movement and fear of Taliban reprisals have constrained women's ability to work.¹⁷¹ Additionally, the Taliban announced that women were no longer permitted to work in the federal government or Kabul city government, the latter of which was formerly 30 percent female staffed.¹⁷²

Under the Taliban regime of the 1990s, women were largely denied access to education.¹⁷³ After taking power this quarter, the Taliban has not reopened girls' schools in many areas. Girls up to grade six were sometimes permitted to return to school, while secondary schools and universities were only open for male students in some areas.¹⁷⁴ According to media reports, the Taliban claimed that the continued closure of girls' secondary school would be temporary until a safe environment, including segregated transportation and facilities, could be arranged.¹⁷⁵ On September 30, the Taliban Minister for Higher Education announced that Afghan women would be allowed to attend university but would be segregated from male students, stating "we will not allow boys and girls to study together."¹⁷⁶ The Higher Education Minister also announced that women attending university would face a mandatory dress code, including a required head covering.¹⁷⁷ Afghan teachers, students, and parents expressed concerns in media interviews that the allegedly temporary restrictions on girls' education will persist, as it did during the Taliban's rule in the 1990s.¹⁷⁸

Certain aspects of the Taliban's return to power have had secondary effects that ultimately increase the threat of violence against women. Restrictions on women's freedom of movement, such as the requirement to be escorted by a male relative in public, prevent survivors of domestic violence from escaping from abusive homes and accessing support resources, according to Human Rights Watch.¹⁷⁹ Even for those who do escape from violent relationships, many safe houses for survivors of domestic violence have closed their doors, and others have gone underground and refused to accept new cases, according to media reporting.¹⁸⁰ Additionally, the Taliban's release of prisoners as it took control of the country has increased the risk of violence to female judges, safe house directors, and survivors who played a part in their imprisonment.¹⁸¹ According to media reporting, hundreds of female judges were in hiding from people they convicted—including Taliban members—due to threats of reprisals.¹⁸²

According to the Special Inspector General for Afghanistan Reconstruction (SIGAR), the U.S. Government has invested more than \$787.4 million in activities designed to benefit Afghan women and girls since 2002.¹⁸³ Media reports cited concerns that this investment and subsequent gains in female education, economic empowerment, and participation in government and civil society will likely be lost under the Taliban's restrictive measures. For example, the UN Educational, Scientific, and Cultural Organization estimated that the female literacy rate nearly doubled from 17 percent in 2011 to 30 percent in 2018.¹⁸⁴ According to SIGAR, USAID contributed to this increase by investing \$185.7 million in female education from 2002 through 2020.¹⁸⁵

The Taliban announced that women were no longer permitted to work in the federal government or Kabul city government, the latter of which was formerly 30 percent female staffed.

TALIBAN PREVENTED FROM ACCESSING CERTAIN AFGHAN GOVERNMENT FINANCIAL ASSETS

The Federal Reserve Bank of New York restricted the Taliban’s access to the financial assets held by that institution and belonging to the previous Afghan government shortly after the Taliban takeover in Kabul.¹⁸⁶ According to media reports, the funds total approximately \$7 billion.¹⁸⁷

Similarly, the World Bank paused all financial support to Afghanistan, and the International Monetary Fund withheld a \$460 million emergency currency reserve disbursement to the Afghan government that was scheduled for the end of August.¹⁸⁸

U.S. MISSION IN AFGHANISTAN REORIENTS TO EVACUATION

Senior DoD officials have generally been circumspect in discussing their counsel to the President on the withdrawal. However, in testimony to Congress, General McKenzie of USCENTCOM said that he concurred with the advice of his subordinate, then-USFOR-A Commander General Miller, that the U.S. military needed to maintain about 2,500 troops in Afghanistan—and continue working with coalition partners who provided another 6,000 troops—to provide the ANDSF the necessary support to continue operations and prevent the Taliban from taking over the country. General McKenzie said this advice was delivered up the chain of command to President Biden in early 2021, and he understood that after giving this advice due consideration, the President ultimately chose to proceed with a complete withdrawal.¹⁸⁹

In February 2021, the Lead IG reported that U.S. advisors in Afghanistan said the decrease of U.S. troops in Afghanistan from 5,000 to 2,500 in late 2020 and shift to virtual training and advising “made it more difficult to assess, monitor, and evaluate the ANDSF.”¹⁹⁰

Noncombatant Evacuation Airlifts 124,000 People out of Afghanistan

On August 12, U.S. military forces began reinforcing their position at HKIA in Kabul to facilitate the departure of U.S. Embassy staff amid rapid Taliban gains.¹⁹¹ That same day, the U.S. Embassy in Kabul issued a release “call[ing] on the Taliban to fully and earnestly engage in negotiations that end the suffering of the Afghan people and pave the way for an inclusive political settlement.”¹⁹² The DoS continued to maintain that the Doha peace negotiations were viable and was pressuring both sides to reach a negotiated peace, even as Taliban fighters were encircling Kabul, cutting off key supply routes and preparing for their final push into the capital, according to press accounts.¹⁹³ Public statements from the Taliban demanded the total surrender of the Afghan government and complete withdrawal of foreign forces as prerequisites for a ceasefire. They also boasted of seized weapons from captured ANDSF compounds, including artillery, anti-aircraft guns, armored vehicles, and small arms.¹⁹⁴

A month after the evacuation was complete, Secretary Austin testified to Congress that the decision on when to begin evacuating noncombatants was largely informed by the DoS’s concerns that moving too quickly might have hastened the collapse of the Afghan

U.S. Army Soldiers conduct security as they help facilitate the safe evacuation of U.S. citizens, SIV applicants, and other at-risk Afghans out of Afghanistan from HKIA, August 25, 2021. (U.S. Marines Corps photo)



government, which the U.S. Government was trying to prevent. When pressed by Members of Congress on why U.S. citizens and Afghan partners were not evacuated sooner, Secretary Austin stated that “the call on how to do that and when to do it is really a State Department call. ... Their concerns rightfully were that; number one, they were being cautioned by the Ghani administration that if they withdrew U.S. citizens and [Special Immigrant Visa] applicants at a pace that was too fast, it would cause a collapse of the government that we were trying to prevent.” Secretary Austin also remarked that the DoD did not expect the ANDSF to collapse in the face of Taliban advances as quickly as it did, often surrendering without firing a shot.¹⁹⁵ The DoS stated to the DoS OIG that it made the choices that it did based on the best assessments available at the time, which were informed—but not directed—by the then-Afghan government’s views.¹⁹⁶

On August 15, in a joint statement with the DoS, the DoD announced that it had increased the U.S. troop contingent in Afghanistan to approximately 6,000, with a mission focused on evacuating U.S. citizens, allied personnel, and eligible vulnerable Afghans.¹⁹⁷ Prior to these deployments, there were approximately 1,000 U.S. troops in Afghanistan, and that number was scheduled to be reduced to a final baseline of 650 primarily to provide embassy security by the end of the month.¹⁹⁸ President Biden told reporters, “Based on the recommendations of our diplomatic, military, and intelligence teams, I have authorized the deployment of approximately 5,000 U.S. troops to make sure we can have an orderly and safe drawdown of U.S. personnel and other allied personnel.”¹⁹⁹

General McKenzie said that he met with senior Taliban leadership in Doha on August 15 to deliver a message on behalf of the President that the U.S. mission in Kabul was focused exclusively on the evacuation of U.S. citizens and partners but that U.S. troops would forcefully defend themselves and evacuees if necessary. According to General McKenzie, the Taliban representatives reiterated the group’s intent to enter and occupy

General McKenzie acknowledged, “there’s a lot of heartbreak associated with this departure. We did not get everybody out that we wanted to get out.”

Kabul, but they promised not to interfere with the withdrawal and offered to work on a deconfliction mechanism to prevent miscalculation while U.S. and Taliban forces operated in close quarters.²⁰⁰ On August 15, U.S. Embassy evacuated the embassy compound and temporarily relocated operations to HKIA. Most embassy staff were evacuated immediately, but the chargé d’affaires and a small number of diplomatic staff remained at the airport to support the airlift.²⁰¹

According to media reporting, the Taliban initially sought to avoid a violent takeover of the capital. While its fighters were at the edges of Kabul, having entered through the city’s main checkpoints after security forces withdrew, it sought to abide by the agreement made with the U.S. Government for a peaceful transition. (See page 19.) However, with Ghani’s flight and the collapse of the Afghan government, law and order in the city began to break down, with reports of armed gangs moving through the streets. Abdul Ghani Baradar, the head of the Taliban’s political wing in Doha, told General McKenzie, “We have a problem... We have two options to deal with it: You [the United States military] take responsibility for securing Kabul or you have to allow us to do it,” according to media reporting.²⁰²

General McKenzie emphasized to the press in late August that within 48 hours of the initial order to evacuate noncombatants, the facts on the ground had changed such that rather than cooperating with a longtime partner and ally, they were initiating a pragmatic relationship of necessity with a longtime enemy.²⁰³ General McKenzie told Congress in late September that the Taliban formed an external security cordon around HKIA, which U.S. forces incorporated as part of their force protection scheme for the facility. He said that commanders on the ground had to balance their force protection against the need to work with the Taliban to ensure free passage for U.S. citizens and Afghan partners (see page 37).²⁰⁴

On August 20, President Biden stated that his administration was “particularly focused in our engagements on making sure every American who wants to leave can get to the airport,” adding “We’ll use every resource necessary to carry out the mission at hand and bring to safety American citizens and our Afghan allies.”²⁰⁵ On September 13, Secretary Blinken testified to Congress that there were approximately 100 U.S. citizens in Afghanistan seeking to be evacuated at that time, though he added that it was impossible to know precisely how many U.S. citizens were in any country at any given time.²⁰⁶ As of September 20, 85 U.S. citizens and 79 lawful permanent residents had been evacuated on private flights after the U.S. airlift ended, according to media reporting.²⁰⁷

Secretary Austin testified to Congress that while the DoD originally planned to evacuate between 70,000 and 80,000 people, the operation—including efforts by international partners—ultimately evacuated 124,000. He said that military aircraft alone flew more than 387 sorties, moving, on average, more than 7,000 people on 23 flights per day.²⁰⁸ According to the Office of the Under Secretary of Defense for Policy (OUSD(P)), this was the largest noncombatant evacuation in the history of the U.S. military.²⁰⁹ However, General McKenzie acknowledged, “there’s a lot of heartbreak associated with this departure. We did not get everybody out that we wanted to get out.”²¹⁰

In late September, the Air Force announced that it would temporarily take the C-17 cargo planes used in the evacuation airlifts from Afghanistan out of service to allow for maintenance. General Jacqueline Van Ovost, head of the Air Force’s Air Mobility

Command, said that the airlift was one of the largest surges that fleet had experienced, and this would naturally be followed by a period of recovery for both the aircraft and crews. An Air Force spokesperson told reporters that while the service typically operates about 60 C-17s on a given day around the world, it operated an average of 113 a day during the height of the evacuation.²¹¹ Further details on the noncombatant evacuation can be found in the classified appendix to this report.

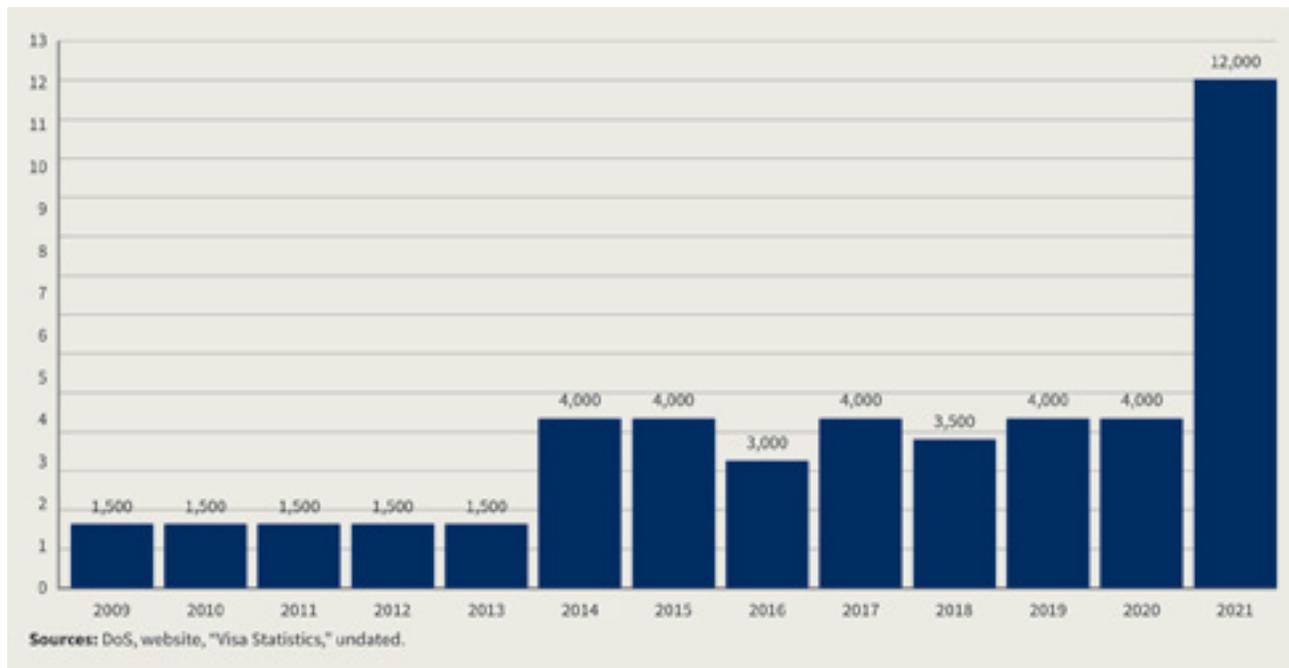
EMERGENCY LEGISLATION TRIPLES NUMBER OF ANNUAL SIV ALLOCATIONS

Prior to the evacuation from Kabul, the U.S. Government had an existing Special Immigrant Visa (SIV) program for Afghan nationals, and their family members, who had worked for or on behalf of the U.S. Government in Afghanistan and were experiencing ongoing threats because of that employment. The Afghan Allies Protection Act of 2009 allocated 1,500 SIVs annually from FY 2009 through FY 2013.²¹² In a June 2020 audit, DoS OIG found that between 2009 and 2013, the number of applications exceeded the number of allocated SIVs. On average, 2,300 Afghans applied for the 1,500 allotted SIVs annually during that period.²¹³

After FY 2013, Congress began allocating SIVs at higher levels on an annual basis.²¹⁴ In December 2020, the Consolidated Appropriations Act, 2021, increased the number of Afghan SIVs by 4,000.²¹⁵ On July 30, 2021, as the Taliban was consolidating its control over Afghanistan, the Emergency Security Supplemental Appropriations Act, 2021, added

Figure 3.

SIV Allocations by Fiscal Year, 2009–2021, in Thousands



a further 8,000 Afghan SIVs for a total of 12,000 for FY 2021.²¹⁶ Figure 3 illustrates the number of Afghan SIV allocations by fiscal year, 2009 through 2021. Congress allocates the number of SIVs that may be issued each year. The number of SIVs allocated does not necessarily equal the number of SIVs issued. SIVs allocated between FY 2015 and FY2020 do not expire and remain available until issued.²¹⁷

DOS FORMS TASK FORCE TO ACCELERATE SIV PROCESSING

As the Taliban took control of Afghanistan, thousands of SIV applicants remained in the country. In July, a senior DoS official stated that the total number of principal applicants to the SIV program, including those still in the initial stages, was more than 20,000.²¹⁸ According to the DoS and the Department of Homeland Security (DHS), most of the SIV applicants resided in Afghanistan.²¹⁹ On July 19, the DoS announced the formation of the Afghanistan Coordination Task Force with the goal of accelerating the SIV application process. The DoS stated that the objective of the task force was to coordinate efforts across the government to complete SIV applications and bring qualified Afghans to the United States. Led by the DoS, the task force also included experts from the DoD, DHS, and Department of Health and Human Services.²²⁰

Following President Biden’s April 2021 announcement of the withdrawal of U.S. forces from Afghanistan, SIV issuances accelerated, according to DoS data. In July, DoS Deputy Secretary for Management and Resources Brian P. McKeon stated that the DoS had increased the number of staff processing visa applications at the U.S. Embassy in Kabul and was

Figure 4.

Special Immigrant Visas Issued to Afghans by Month, February 2020–July 2021

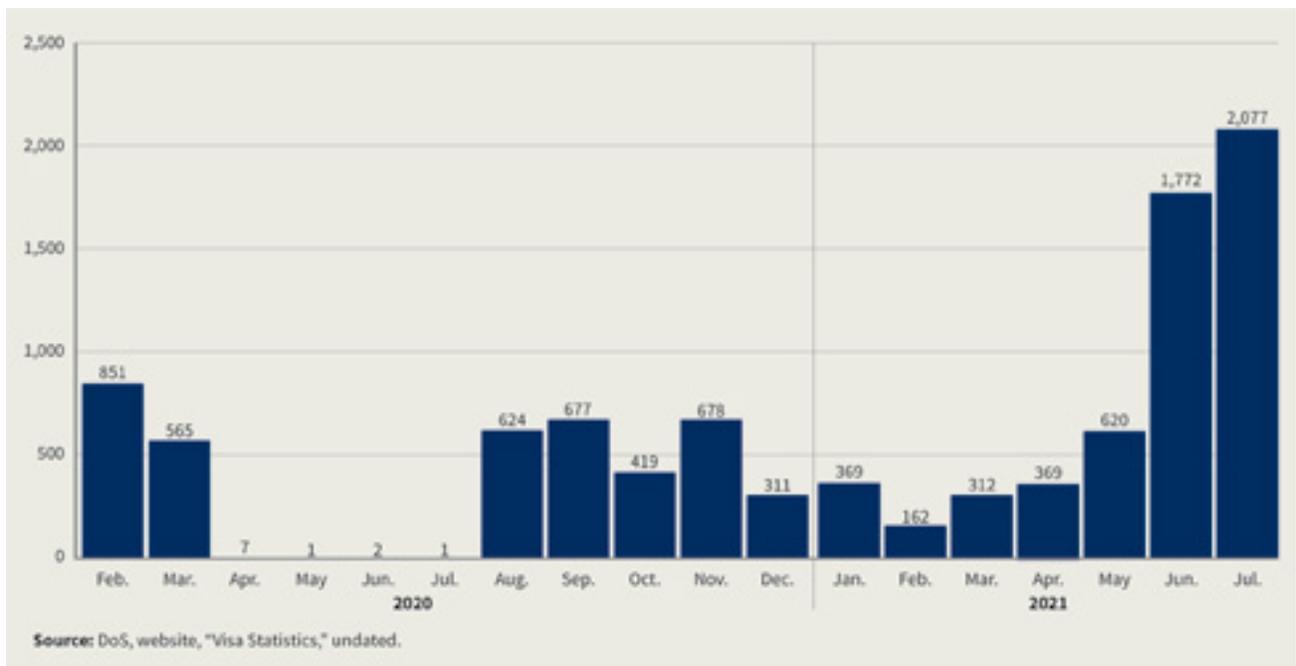
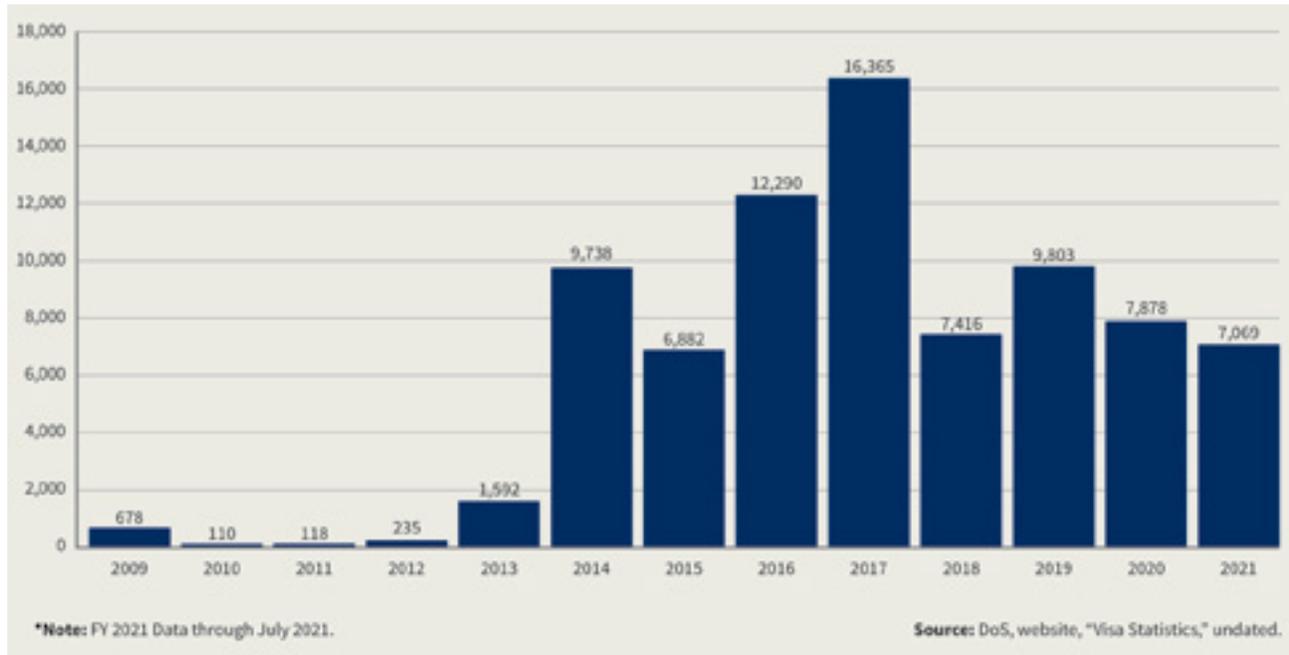


Figure 5.

Special Immigrant Visas Issued to Afghans by Fiscal Year, 2009–2021*

attempting to increase efficiency through technological solutions.²²¹ According to the DoS, in April 2021 the embassy issued 369 SIVs to principal applicants and family members.²²² In July, total SIV issuances increased to 2,077.²²³ Figure 4 shows monthly SIV issuances from February 2020 through July 2021, the latest month for which data was available.

An SIV issuance is a visa issued to the principal applicant with qualifying employment for the United States or its allies. Their immediate family members then receive derivative SIVs that are not counted toward the total allocated by Congress. Therefore, issuances will usually outnumber visa allocations because allocations are for the principal applicant only. Figures 4 and 5 include both primary and derivative visas.²²⁴

As of July 31, the DoS had issued 7,085 Afghan SIVs in FY 2021, with 2 months remaining in the fiscal year. In FY 2020, the embassy issued 4,549 Afghan SIVs.²²⁵ Figure 5 shows total SIV issuance levels by fiscal year from 2009 through 2020. FY 2017 saw the highest number of SIV issuances, with 16,365 SIVs issued.²²⁶

BIDEN ADMINISTRATION ANNOUNCES OPERATION ALLIES REFUGE

On July 14, 2021, the Biden administration announced Operation Allies Refuge to support the relocations of interested and SIV-eligible Afghan nationals and their immediate families. The DoS was the lead federal agency for this operation, which the DoD also supported. U.S. Northern Command (USNORTHCOM), the lead DoD command for Operation Allies Refuge, said that it transported and provided lodging for eligible Afghans so they could complete the SIV process in a secure environment. According to USNORTHCOM, all



Passports of Afghan civilians awaiting vetting on Marine Corps Base Quantico, Virginia. (U.S. Marine Corps photo)

passengers traveling to the United States on a relocation flight underwent preflight medical screening, including COVID-19 testing, led by the DoS. SIV applicants were permitted to arrive in the United States after completing a multi-agency security screening process (see flow chart on next page).²²⁷

According to OUSD(P), the DoD worked with the DoS to secure host nation approval to use DoD installations in the USCENTCOM region, including in Qatar, Kuwait, and Bahrain, to initially house Afghan evacuees. At each location, the DoD provided humanitarian assistance such as temporary shelter, food, water, sanitation, medical, and other basic services according to requirements set by the DoS. OUSD(P) acknowledged that while the scope and speed of the evacuations posed significant challenges to the DoD's ability to provide adequate support to the Afghan evacuees, but the DoD was able to make progress in this area by working with interagency partners to improve conditions at these facilities. This included a surge in the provision of humanitarian supplies and close coordination with local governments and nongovernmental organizations (NGO). Medical contractors provided vaccinations and "off-base" medical care that was more than what the U.S. military was able to provide.²²⁸

On August 29, 2021, President Biden directed the DHS to lead Operation Allies Welcome as the civilian-led follow-on to Operation Allies Refuge. Operation Allies Welcome is the implementation of ongoing efforts across U.S. Government agencies to support vulnerable Afghans, including those who worked alongside U.S. partners in Afghanistan, providing temporary housing, sustainment, and other support as they safely resettle in the United States.²²⁹

In September, the commander of Ramstein Air Base in Germany told reporters that 106 military flights from Afghanistan had delivered thousands of Afghans awaiting further transfer to their permanent settlement locations. As of September 1, Ramstein Air Base was housing nearly 15,000 Afghan refugees, far in excess of the 10,000 it was prepared to support, according to media reporting. This includes 6,000 children, some of whom arrived unaccompanied by parents. Many of these individuals were housed in a tent city constructed on base or inside the aircraft hangars, with only basic food and sanitation.²³⁰

OPERATION ALLIES REFUGE SCREENING AND VETTING PROCESS

1. BIOMETRIC/BIOGRAPHIC COLLECTION

DoD or U.S. Customs and Border Protection (CBP) collect biometrics (facial image and fingerprints) and biographics (e.g., name, date of birth, and ID number)



2. INTERAGENCY VETTING

BIOMETRIC VETTING

Prints are compared against DoD, DHS, and FBI repositories.

— *simultaneous* —

BIOGRAPHIC VETTING

Biographic information is vetted by the National Counterterrorism Center (including Intelligence Community partners) and FBI.

DHS consolidates biometric and biographic results.



3. PASSENGER SELECTION PROCESS (DHS)

DHS compares evacuee population against interagency vetting results to identify individuals cleared for onward travel to the United States.



4. MANIFEST BUILDING (DoD/DoS)

DoD/DoS manifest-vetted individuals are assigned flights to the United States. Those who do not clear vetting wait for further processing.



5. MANIFEST VETTING (DHS)

CBP conducts routine preflight manifest vetting.



6. MANIFEST CLEARING (DHS/DoD)

DHS/DoD review manifest vetting results and approve individuals who clear manifest vetting for onward travel to the United States.



7. PORT OF ENTRY PROCESSING (DHS)

CBP officers conduct routine port of entry processing, including biographic and biometric checks.

A. For those who clear processing:

- American Citizens/Lawful Permanent Residents admitted and able to proceed.
- Afghan nationals with visas admitted and able to proceed.
- Afghan nationals without a visa are paroled into the country for humanitarian reasons, on a case-by-case basis, and subject to certain conditions, including medical requirements.

B. For those who need further review as a result of port of entry processing:

- Any unresolved issues that arise during primary processing, including potential matches to derogatory information, are referred to secondary processing.
- In secondary processing, CBP officers conduct further reviews.
- Those who clear secondary processing are admitted or paroled on a case-by-case basis into the United States, depending on their immigration status.
- Those who do not clear secondary processing and are found to be inadmissible are placed into Immigration and Customs Enforcement custody pending removal proceedings; on a case-by-case basis, some are provided an opportunity to voluntarily withdraw their application for admission.

EVACUEES ARRIVE IN THE UNITED STATES

On July 16, DoS and DoD officials announced that the U.S. Government would relocate Afghans who had worked for the United States in Afghanistan and were potentially vulnerable to Taliban retribution.²³¹ The Afghanistan Coordination Task Force stated that initially 750 SIV applicants and their immediate families who had completed most of the application process, including security vetting, would be brought directly to the United States. A second group of approximately 4,000 principal applicants and their families would be taken out of Afghanistan to locations outside of the United States to complete their visa processing.²³² On July 30, the first group of Afghan SIV applicants relocated under Operation Allies Refuge arrived at Fort Lee, Virginia.²³³ During the quarter, the DoD OIG issued a management advisory to the DoD stressing the importance of identifying and reporting possible human trafficking violations among the Afghan refugee population being housed by the DoD. Details on the advisory and further oversight related to the SIV program can be found on page 64 in the Oversight section of this report.

The initial group of Afghan SIV applicants who completed the security vetting process were transported to Fort Lee, Virginia, to complete the final steps of the SIV process, including further medical screening and fulfilling administrative requirements. According to USNORTHCOM, Fort Lee was chosen because it is a secure location with capacity to house and provide essential services for SIV applicants. Fort Lee's proximity to other airports on the East Coast also allows shorter travel time from certain overseas locations initially hosting SIV applicants.²³⁴



An Afghan family arrive at Holloman Air Force Base, New Mexico. (U.S. Navy photo)

According to the DoS, evacuees arriving in the United States from Afghanistan comprise a mix of U.S. citizens, lawful permanent residents, SIV holders and applicants, individuals who worked directly with the United States on its mission in Afghanistan and their families, and other Afghans at risk of violence. After their initial arrival in the United States, at Dulles International Airport, near Washington, D.C., and Philadelphia International Airport, SIV holders are admitted as lawful permanent residents and entitled to resettlement services.²³⁵ The DoS stated that SIV applicants and other vulnerable Afghans who enter the United States without final documentation are transferred to one of eight domestic military installations for additional immigration processing, medical screenings and services, and temporary assistance. After they have completed processing on base, the U.S. Government will then connect these Afghans with NGOs throughout the country for initial relocation support and assistance with further immigration processing.²³⁶ In a press briefing in September, Chairman of the Joint Chiefs of Staff General Mark Milley, stated that a total of 20,000 Afghans had arrived at military bases in the United States.²³⁷

THE NUMBER OF SIV APPLICANTS LEFT IN AFGHANISTAN REMAINS UNCLEAR

In mid-September, a DoS communication stated that the Department was aware of approximately 10,000 at-risk Afghans who were still in Afghanistan and seeking to leave the country.²³⁸ The total number left behind was unknown this quarter, but it may be significant. In September, a senior DoS official told reporters that the “majority” of the Afghans who had worked for the U.S. Government and applied for SIVs were likely left behind following the end of the evacuation.²³⁹ According to the DoS, then-U.S. Special Representative for Afghanistan Reconciliation, Ambassador Zalmay Khalilzad, continued to engage the Taliban and regional and international stakeholders regarding U.S. interests in Afghanistan, including safe passage of U.S. citizens, lawful permanent residents, and Afghans to whom the United States has a special commitment.²⁴⁰

On August 4, the Taliban denounced the U.S. plans to resettle Afghan nationals, issuing a statement “The offer of visas and encouragement to leave their home country by the U.S. government to Afghans who worked with the American occupation as interpreters and in other sectors is plain interference in our country which the Islamic Emirate condemns.” The Taliban then reiterated its pledge not to harm Afghan collaborators with U.S. and international forces. The U.S. Embassy in Kabul rejected this pledge, issuing its own statement that “if the Taliban want their promises of safety to be taken seriously, then they cannot allow those they claim to protect to come to harm in this way,” referring to reports of the murder of surrendering Afghan soldiers and forcible remarriage of their widows, among other war crimes committed by the Taliban in its advance across the country.²⁴¹

Security at Hamid Karzai International Airport

Pentagon Press Secretary John Kirby told reporters that USCENTCOM Commander General McKenzie and Ambassador Khalilzad met with senior Taliban leaders in Doha, Qatar, on August 15 to urge the Taliban not to interfere by force with U.S. evacuation operations, indicating that the U.S. military would respond to any such attacks with force.²⁴² A DoD official told reporters that these talks included an agreement on a deconfliction



U.S. Marines process evacuees as they go through the Evacuation Control Center at HKIA. (U.S. Marine Corps photo)

mechanism by which the Taliban would allow evacuation operations at the airport to continue without interference. Following the fall of the Afghan government, U.S. warplanes ceased conducting airstrikes against Taliban targets.²⁴³

At least seven people died in the first 3 days of evacuation at the airport, including two armed individuals killed by U.S. forces and Afghan civilians who fell from the wheel wells of a U.S. cargo plane as it took off, according to media reports. Flights were temporarily suspended due to the chaotic situation and people on the civilian side of the airport interfering with takeoffs and landings.²⁴⁴

On August 17, General McKenzie told reporters that he had visited HKIA during the evacuation to speak with U.S. military leaders on the ground. He said that military air traffic controllers and ground handlers were scaling up operations to support the flow of military reinforcements to the airport and the evacuation of U.S. and partner civilians. General McKenzie reported that at that time, the airport was secure and open to air traffic.²⁴⁵

On August 18, Secretary of Defense Austin told reporters that U.S. forces in Afghanistan were working to secure paths to the airport but lacked the capability to go beyond the airport and collect large numbers of U.S. nationals in Kabul city or the countryside beyond. However, he added that they did have the capacity to conduct limited extractions for U.S. nationals in an emergency.²⁴⁶ The U.S. military and Central Intelligence Agency (CIA) conducted extraction operations for U.S. nationals in Afghanistan during the final days before the withdrawal deadline, according to media reports. These clandestine operations, led by the CIA operatives and the U.S. military, took place both inside and outside Kabul. DoD officials told reporters that at least four such operations rescued more than

370 U.S. nationals in and around the Afghan capital. In some cases, these rescue operations employed helicopters to transport personnel relatively short distances when military commanders assessed the roadway into the airport was not safe.²⁴⁷

On August 29, at least five rockets were fired at the Kabul airport. Four of these were ineffective, and U.S. countermeasures destroyed the fifth before it reached the airport, preventing any harm to personnel or the evacuation mission, according to the DoD.²⁴⁸ Further details on threats to HKIA during the evacuation can be found in the classified appendix to this report.

ISIS-K ATTACK CLAIMS 13 AMERICAN LIVES

On August 26, an ISIS-K attacker detonated a suicide vest IED at an entrance to HKIA, and gunfire subsequently erupted. The attack killed 13 U.S. Service members and approximately 150 Afghan civilians, according to USCENTCOM. At the time of the attack, a crowd of several thousand local Afghans were massed at the gate seeking admission to HKIA to board evacuation flights. USCENTCOM reported that there were no secondary or follow-on attacks, and the gunfire that followed the attack was not from additional attackers, contrary to early media reports.²⁴⁹

The 11 Marines, 1 Soldier, and 1 Sailor killed on August 26 were the last of the 1,920 U.S. military combat deaths in Afghanistan.²⁵⁰ Following the attack, President Biden directed U.S. forces in Afghanistan—who had been focused exclusively on evacuation orders since the fall of the Afghan government—to strike any targets affiliated with ISIS-K in Afghanistan, according to media reporting.²⁵¹

On August 28, the DoD announced that it had conducted a UAV strike, operated from outside Afghanistan, that killed two ISIS-K members. Pentagon Press Secretary John Kirby described the targets as “high profile,” including a planner and a facilitator in Nangarhar province, and added that the strike wounded a third terrorist. Mr. Kirby said the deaths of these terrorists would result in some loss of ISIS-K’s capability to plan and conduct missions but acknowledged that the terrorist group remains a serious threat.²⁵²

U.S. AIRSTRIKE MISTAKENLY KILLS 10 CIVILIANS

On August 29, U.S. military forces conducted another UAV strike operated from outside Afghanistan, this time on a vehicle they believed to be carrying ISIS-K terrorists near HKIA. There were early media reports of claims that the target was a civilian or that there were civilians among the casualties. General Milley initially asserted that the operation was a “righteous strike” against a valid ISIS-K target while acknowledging that there were civilian casualties.²⁵³ He told reporters that secondary explosions after the missile strike supported the DoD’s initial determination that the car contained explosives, and military planners took proper precautions beforehand to limit risks to civilians nearby. However, the military’s preliminary analysis of the incident 1 week later found no conclusive evidence of explosives in the vehicle, according to media reporting. Additionally, friends and family members of the car’s driver told reporters that the strike had killed 10 civilians, including several children. Shortly after the strike, USCENTCOM announced it would conduct a thorough investigation into the incident.²⁵⁴

The 11 Marines, 1 Soldier, and 1 Sailor killed on August 26 were the last of the 1,920 U.S. military combat deaths in Afghanistan.

On September 17, General McKenzie told reporters that a USCENTCOM investigation had determined that the August 29 UAV strike killed as many as 10 civilians, including up to 7 children. Additionally, the investigation found that it was unlikely that the vehicle and those who died were associated with ISIS-K or presented a direct threat to U.S. forces. Describing the event as a “tragic mistake,” General McKenzie said that multiple pieces of intelligence reporting had suggested that the vehicle and its occupants, based on their description and locations where they had been seen, were part of an imminent ISIS-K attack on the airport.²⁵⁵

General McKenzie said that operators made the decision to conduct the strike while the vehicle was stationary in a parking lot near a suspected ISIS-K compound, rather than risking increased civilian casualties by conducting the strike when the vehicle moved into the more densely populated area around the airport. However, General McKenzie told reporters, “Clearly our intelligence was wrong on this particular white Toyota Corolla.”²⁵⁶ The USCENTCOM investigation found the intelligence assessment was wrong, and neither the vehicle nor its occupants posed any threat. It also found no evidence of explosives in the vehicle, and the secondary explosions following the strike were likely due to the car’s gas tank or a nearby propane tank igniting.²⁵⁷

According to multiple media reports, one of the victims of the attack was an employee of a U.S.-based aid group operating in Afghanistan, and the targeted vehicle belonged to his employer.²⁵⁸ Following the release of the USCENTCOM investigation, a senior member of Congress told reporters that multiple congressional committees would conduct their own investigations of the incident, specifically to assess future risks and whether the DoD can accurately target terrorist threats in Afghanistan from over-the-horizon without a presence in the country.²⁵⁹ Since the end of the quarter, an Air Force IG investigation found no violation of law, including the law of war. The Air Force IG stated that there were execution errors, combined with confirmation bias and communication breakdowns, that regrettably led to civilian casualties.²⁶⁰ Additionally, in September the DoD OIG announced an evaluation of the strike to determine whether DoD policies and procedures were followed.²⁶¹

Once targets are identified, the task of physically carrying out strikes is also made more challenging by the fact that the United States has no military bases from which it can currently operate in any of the six countries that border Afghanistan.

Reduced Intelligence Sources and Long Flying Time Will Challenge Future Counterterrorism Airstrikes

On September 29, General Milley testified to Congress that it will “become much more difficult...to conduct counterterrorism operations against a reconstituted al-Qaeda or ISIS in Afghanistan” without a U.S. military presence on the ground.²⁶² In a separate interview, he told reporters that the lack of intelligence gathering in country posed a key challenge to identifying terrorist threats in Afghanistan. General Milley emphasized the need to reestablish human intelligence networks there but did not elaborate on how this would be accomplished while operating from outside Afghanistan without a U.S. presence in Afghanistan.²⁶³

Once targets are identified, the task of physically carrying out strikes is also made more challenging by the fact that the United States has no military bases from which it can currently operate in any of the six countries that border Afghanistan. U.S. aircraft must

fly from either ships at sea or bases in the Persian Gulf region, several hours of flight time away, which reduces their time on mission once these aircraft reach Afghan air space.²⁶⁴

On September 24, Pentagon Press Secretary Kirby told reporters that the DoD would not obtain approval from the Taliban before conducting airstrikes against terrorist targets in Afghanistan.²⁶⁵ Mr. Kirby told reporters, “Without speaking to specific rules of engagement surrounding airstrikes, there is currently no requirement to clear airspace with the Taliban, and we do not expect that any future over-the-horizon counterterrorism strikes would hinge on such a clearance.”²⁶⁶ It is unclear if the DoD will seek future permission from the new Afghan government to conduct airstrikes in support of over-the-horizon missions. Further information about future U.S. engagement in Afghanistan can be found in the classified appendix to this report.

STATUS OF TERRORISM IN AFGHANISTAN

Al-Qaeda Maintains Close Ties with the Resurgent Taliban

During an August 15 phone briefing with members of Congress, Chairman of the Joint Chiefs of Staff General Mark Milley said that previous estimates that al-Qaeda and other terrorist groups in Afghanistan could grow into international threats within 2 years were likely to be revised with a shorter timeline, given the Taliban’s resurgence.²⁶⁷

Under the February 2020 U.S.-Taliban agreement, which does not explicitly require the Taliban to break ties with al-Qaeda, the Taliban committed to meet five conditions, each of which falls under the umbrella of preventing any group or individual from using the soil of Afghanistan to “threaten the security of the United States and its allies.”²⁶⁸ The five conditions are: not allowing Taliban members or other individuals or groups to use Afghan soil to threaten the security of the United States and its allies; sending a clear message that those who pose a threat to the United States and its allies have no place in Afghanistan and not to cooperate with groups or individuals threatening the security of the United States and its allies; preventing groups or individuals in Afghanistan from threatening the security of the United States and its allies and preventing them from recruiting, training, and fundraising in Afghanistan; being committed to deal with those people seeking asylum or residence so that they do not pose a threat to the security of the United States and its allies; and not providing visas, passports, or other legal documents to those who pose a threat to the United States and its allies.²⁶⁹

On September 29, General Milley said, “We must remember that the Taliban was and remains a terrorist organization, and they still have not broken with al-Qaeda.” He later added, “I think the Taliban sitting in Kabul significantly emboldens the radical jihadi movement globally.”²⁷⁰ The DoS added the Taliban to the Department of the Treasury’s Specially Designated Nationals list in 2002, which resulted in the imposition of a set of economic sanctions.²⁷¹

According to USCENTCOM, the Taliban’s relationship with al-Qaeda following the collapse of the ANDSF and Afghan government has not changed. Taliban leadership likely seeks to solicit al-Qaeda cooperation in not targeting the U.S. or allied targets to avoid backlash that could jeopardize their recent grip on power. Additionally, the Taliban

According to USCENTCOM, the Taliban’s relationship with al-Qaeda following the collapse of the ANDSF and Afghan government has not changed.

OUSD(P) reported that U.S. forces in Afghanistan removed most pieces of major U.S. military equipment from Afghanistan prior to completing the withdrawal.

almost certainly desires not to allow al-Qaeda to influence its governance, prioritizing the autonomy and authority of the Islamic Emirate over any internal or external influences, according to USCENTCOM. However, the Taliban very likely will allow al-Qaeda elements in Afghanistan to maintain a low profile within the country to preserve legacy relationships and avoid alienating the most conservative Islamic elements within the Taliban, although the willingness and capability of local Taliban units to enforce this policy may be limited in the long term.²⁷²

In a television interview shortly before Afghanistan fell to the Taliban, the insurgent group's chief spokesman refused multiple requests by a reporter to explicitly condemn al-Qaeda, instead making only vague condemnations of violence against civilians. The spokesman also cited the 2020 U.S.-Taliban agreement and insisted that his organization remained committed to preventing terrorist groups from using Afghanistan as a base from which to attack the United States and its allies, but when prompted, he continuously refused to condemn al-Qaeda by name.²⁷³

On September 5, General Milley told reporters, "My military estimate is...that the conditions are likely to develop of a civil war. ... I don't know if the Taliban is going to [be] able to consolidate power and establish governance."²⁷⁴ He added that the resulting disorder from protracted internal conflict in Afghanistan could provide an opportunity for terrorist groups like al-Qaeda and ISIS-K to reconstitute and grow their strength. General Milley estimated that "you could see a resurgence of terrorism coming out of that general region within 12, 24, 36 months."²⁷⁵ Further information about al-Qaeda's presence and activity in Afghanistan can be found in the classified appendix to this report.

DISPOSITION OF U.S. PROPERTY IN AFGHANISTAN

U.S. Military Removed or Destroyed Major Equipment

OUSD(P) reported that U.S. forces in Afghanistan removed most pieces of major U.S. military equipment from Afghanistan prior to completing the withdrawal. The primary exception to this was a few dozen Mine-Resistant Ambush Protected vehicles and Humvees that were either transferred to the ANA in late 2020 or destroyed because the DoD said they were obsolete and not economical to transport out of country. OUSD(P) said that U.S. forces destroyed all remaining equipment used for force protection at HKIA and the U.S. Embassy before completing the final withdrawal.²⁷⁶

USCENTCOM reported that where possible it prioritized the removal of valuable and sensitive U.S.-funded equipment during July and August.²⁷⁷ According to USCENTCOM, the users of U.S.-provided equipment were responsible for identifying which items were sensitive or classified. Users had the initial responsibility to demilitarize items within their workspace. USCENTCOM reported that before departure from the former Resolute Support headquarters and HKIA, clearance teams went through each area to verify that all classified or sensitive military equipment had been removed.²⁷⁸

OUSD(P) said that as of the end of the quarter, the DoD was still finalizing a full accounting of all equipment provided to the ANDSF since the creation of the Afghanistan Security Forces Fund in 2005, to determine how much of that equipment remained in the

Afghan inventory as of August 15, 2021, and how much was procured but not delivered.²⁷⁹ Similarly, the DoD and DoS were working to determine how much equipment and funding remained that was intended to support the ANDSF.²⁸⁰ According to OUSD(P), this work entails detailed reviews of many years of DoD records of transactions, reviewing data from Afghan logistics automation systems, cross checking that information with DoD maintenance and contractor records, and overlaying some of this information with data and analysis from the intelligence community.²⁸¹ According to OUSD(P), the Afghanistan Security Forces Fund has since been terminated due to the collapse of the ANDSF, and the DoD was in the process of closing out the program.²⁸²

According to OUSD(P), the DoD was aware that AAF and Special Mission Wing pilots flew both rotary- and fixed-wing aircraft to Tajikistan and Uzbekistan as the Afghan government collapsed on August 15. OUSD(P) said that the DoD's priority, in cooperation with the DoS, has been to ensure that Afghan partners are safely relocated from those countries and entered into the U.S. Refugee Admission Program for resettlement. As of the end of the quarter, the DoD reported that it was still working with the Uzbek and Tajik governments to determine the final disposition options for these U.S.-funded aircraft.²⁸³ Further information about these aircraft can be found in the classified appendix to this report.

Mine Resistant Ambush Protection vehicles wait to be transported in support of the Resolute Support retrograde mission in Kandahar, Afghanistan in August 2020. (U.S. Army photo)



An Afghan official told reporters that the ANA surrendered Bagram Air Base, including a nearby prison housing 5,000 inmates, to the Taliban when the government fell on August 15.

DoD Defends Decision to Leave Bagram Air Base in July

On July 2, U.S. and NATO forces left Bagram Air Base, located about 40 miles north of Kabul. ANDSF officials told reporters that the remaining 3,000 Afghan troops were given less than 24 hours' notice to secure the base before coalition troops left.²⁸⁴ Afghan military officials told reporters that the U.S. forces left Bagram Airfield by shutting off the electricity and departing in the night without notifying the base's new Afghan commander, who discovered the Americans' departure more than 2 hours after they had left.²⁸⁵

DoD spokesperson John Kirby disputed this characterization of the U.S. military's departure from Bagram. He told reporters that U.S. military leaders briefed and coordinated with Afghan military and civilian leaders, including a walkthrough of facilities on the base. However, Mr. Kirby added that for operational security reasons, U.S. forces did not divulge the exact hour of their planned departure to the Afghan forces, and he said that final conversations occurred about 48 hours prior to that time.²⁸⁶

In June, an ANA recruiting officer told reporters that the ANA had begun recruiting between 1,500 and 1,700 former ANA personnel and as well as new recruits to maintain Bagram Airfield as coalition troops prepared to depart. The Afghan officer said that the additional troops would most likely be needed just to hold the base, not counting those required to conduct offensive operations. The ANA's usual recruitment goal, which it typically failed to meet, was 47,000 new troops per year.²⁸⁷

An Afghan official told reporters that because of the lack of coordination in the U.S. departure from Bagram, the base was temporarily overrun by looters, who stormed through the unprotected gates.²⁸⁸ According to media reporting, some of the looters were detained while others escaped. The ANA eventually reclaimed control of the base.²⁸⁹ An Afghan official told reporters that the ANA surrendered Bagram Air Base, including a nearby prison housing 5,000 inmates, to the Taliban when the government fell on August 15.²⁹⁰

DOD OFFICIALS SAY BAGRAM WOULD NOT HAVE HELPED FACILITATE EVACUATIONS

General Milley testified to Congress on July 2 that "it is not necessary for the United States to stay at Bagram for what we're going to try to do here with Afghanistan."²⁹¹ DoD leaders maintained this position during and after the evacuation operation. Secretary Austin testified to Congress on September 29 that retaining Bagram would have "required putting as many as 5,000 US troops in harm's way just to operate and defend it. And it would have contributed little to the mission that we have been assigned, and that was to protect and defend the embassy, which was some 30 miles away." He added that, given this distance, Bagram Air Base would have been of little significant value in the evacuation.²⁹²

In September, General Milley told reporters, "If we were to keep both Bagram and the embassy going, that would be a significant number of military forces that would have exceeded what we had. ... So we had to collapse one or the other, and a decision was made."²⁹³ General McKenzie echoed this sentiment saying that it would have been militarily impossible to operate and defend both HKIA and Bagram with the number of troops in Afghanistan in July. "The Bagram option went away when we were ordered to reduce our presence to the 650 personnel in Kabul," he told Congress.²⁹⁴

DIPLOMACY AND POLITICAL DEVELOPMENTS

U.S. Embassy in Kabul Evacuated, Operations Moved to Qatar

On August 12, the media reported that the U.S. Special Representative for Afghanistan Reconciliation, Ambassador Zalmay Khalilzad, had obtained a pledge from the advancing Taliban not to attack the U.S. Embassy in Kabul.²⁹⁵ The DoS stated that Ambassador Khalilzad engaged the Taliban throughout the evacuation to ensure that the group did not take any action that threatened U.S. personnel or the relocation effort.²⁹⁶ On August 12, DoS Spokesperson Ned Price announced that the DoS would reduce the number of DoS civilians in Kabul, leaving only a “core diplomatic presence.” Mr. Price also emphasized that the embassy remained open and the DoS planned to continue diplomatic work in Afghanistan.²⁹⁷

On August 15, as Taliban forces entered Kabul, the DoS completed the evacuation of the U.S. Embassy.²⁹⁸ Embassy personnel were initially evacuated to HKIA and from there out of the country. For 2 weeks following the evacuation of the embassy campus, a small group of embassy personnel, including the U.S. chargé d'affaires, Ambassador Ross Wilson, operated at the airport, processing the paperwork for Afghans who wanted to leave the country. According to media reporting, Ambassador Wilson was the final U.S. diplomat to leave Afghanistan.²⁹⁹ By August 31, the U.S. Embassy in Afghanistan suspended all operations in Kabul. The embassy announced that it would continue to assist U.S. citizens and their families in Afghanistan from Doha, Qatar.³⁰⁰ The DoS reported that it had limited visibility of the status of the U.S. Embassy grounds in Kabul. The DoS reported that following the evacuation, it received information indicating that U.S. Government property had been removed from the embassy grounds. However, the DoS stated that it did not have detailed information regarding what property had been removed or who had removed it.³⁰¹

The DoS stated that, pending approval by Secretary of State Antony Blinken and the appropriate congressional notifications, the diplomatic and consular functions of the U.S. Embassy in Kabul would be co-located with and supported by the U.S. Embassy in Doha, Qatar. The group fulfilling these functions will be named the Afghanistan Affairs Unit.³⁰² According to the DoS, the Afghanistan Affairs Unit will carry out traditional political, economic, consular, and public diplomacy functions of the U.S. Embassy in Kabul. Management and security support will largely be provided by other DoS entities including the U.S. Embassy in Doha and DoS bureaus in Washington, D.C. These functions include:

- Managing U.S. diplomacy and public affairs with Afghanistan.
- Reporting on the situation in and around Afghanistan, including congressionally mandated reporting.
- Performing consular functions and execute the Mission’s responsibilities for Afghan SIVs.
- Administering humanitarian and civilian assistance and coordinating with other international donors in Doha and elsewhere; and,
- Working with allies, other U.S. Government entities, partners, and regional, and international stakeholders to coordinate engagements with and messaging to the Taliban.³⁰³

The DoS stated that, pending approval by Secretary of State Antony Blinken and the appropriate congressional notifications, the diplomatic and consular functions of the U.S. Embassy in Kabul would be officially co-located with and supported by the U.S. Embassy in Doha, Qatar.

As of the publication of this report, establishment of the Afghanistan Affairs Unit was subject to final DoS approval, the completion of congressional consultation and notification requirements, and subsequent approval by the Qatari government, according to the DoS.³⁰⁴

USAID PROVIDES SUPPORT TO THE AFGHANISTAN AFFAIRS UNIT IN DOHA

USAID reported that it is supporting the establishment of the Afghanistan Affairs Unit in Doha. USAID was allocated three positions, including a Mission director, program officer, and a humanitarian assistance advisor. USAID reported that its role is to advise the DoS on conversations with Taliban leadership from the humanitarian and development assistance perspective and to underscore the need for principled aid delivery. USAID reported that, as of the end of the quarter, it was still determining when and where to reconstitute the USAID/Afghanistan Mission.³⁰⁵

Taliban Seeks International Recognition

Upon taking power, the Taliban began to seek international recognition of its government. On September 20, a Taliban spokesman told reporters that “it is the responsibility of the United Nations to recognize our government; for other countries, including European, Asian, and Islamic countries to have diplomatic relations with us.”³⁰⁶ According to reporting published by the U.S. Institute for Peace, the Taliban has encouraged countries, including the United States and European nations, to reopen their embassies in Kabul. Taliban diplomatic outreach is driven by its need for international assistance, according to analysis published by the U.S. Institute for Peace.³⁰⁷

On September 21, Taliban Foreign Minister Amir Khan Muttaqi asked to address world leaders at the United Nations in New York.³⁰⁸ The Taliban also submitted the credentials of Suhail Shaheen, a spokesperson for the group, as the Taliban government’s UN Ambassador.³⁰⁹ As of the end of the quarter, the former Afghan government’s ambassador to the UN continued to hold Afghanistan’s seat in the General Assembly, and the UN had not addressed the credentials of Afghanistan at the UN or allowed Foreign Minister Muttaqi to speak.³¹⁰

The Taliban’s success in its diplomatic outreach may be limited by its overall character and how it took power, as well as its controversial selections for interim cabinet members and policies of repression of women and ethnic and religious minorities. The UN Secretary-General’s Special Representative for Afghanistan noted that there are no women or members of ethnic minority groups in the interim cabinet and noted that many of the interim cabinet members were on UN sanctions lists. The Special Representative said that UN members would have to decide what steps to take regarding future engagement with the Taliban government.³¹¹

According to the DIA, following the Taliban’s return to power in Afghanistan, Iran will probably continue its pragmatic engagement with the group to secure Iran’s strategic interests, including managing refugees, enhancing border security, countering ISIS-K, expanding trade, addressing economic concerns, protecting Afghan Shia populations, countering drug trafficking, and safeguarding water rights. According to the DIA, Iran will probably attempt to pressure the Taliban to form an inclusive government. Despite a decrease in overall trade from March to September that included the brief closure of Iran’s border due to security concerns, Iran has maintained trade ties with Afghanistan.³¹²

Nasir A. Andisha, Permanent Representative of Afghanistan to the UN in Geneva, addresses the ministerial meeting on the humanitarian situation in Afghanistan on September 13, 2021. (UN photo)



In September, Iranian President Ebrahim Raisi and Iranian Foreign Minister Hossein Amir-Abdollahian emphasized the need for an inclusive government and for stability in Afghanistan, arguing that stability in the Afghan border regions will facilitate the expansion of trade and economic activity between Iran and Pakistan. According to the DoS, Foreign Minister Amir-Abdollahian stressed “the need for Tehran-Islamabad consensus on how to restore stability and lasting peace in Afghanistan” in his meeting with Pakistani Foreign Minister Shah Mahmood Qureshi. Following a group discussion about the future of Afghanistan on September 16, the foreign ministers of Iran, Russia, China, and Pakistan issued a joint statement calling for an Afghan government to include the participation of all ethnic groups. The statement added that Tehran would host the next ministerial meeting of Afghanistan’s neighbors plus Russia in late October.³¹³

According to the DoS, the Pakistani government maintained high-level civilian and military diplomatic engagement with the Taliban following the August 15 takeover of Kabul. Several senior Pakistani officials stressed the need for an inclusive political settlement in Afghanistan during multiple public events following the Taliban taking control of Kabul. The Pakistani government has made repeated public calls for the international community to directly engage with the Taliban to prevent a civil war, avoid economic collapse, and avert a humanitarian disaster—while stopping short of recognizing the interim government announced on September 7.³¹⁴

As of mid-September, Pakistan had not recognized the Taliban regime, and Pakistani officials publicly stated that their government would not do so until the Taliban ensured rights for women. On September 24, Pakistani Prime Minister Imran Khan urged the international community to engage with the Taliban in a speech to the UN General Assembly. The DIA reported that since the Taliban’s return to power in Afghanistan, Pakistan’s ability to shape Taliban behavior is probably diminished because the group no longer relies on Pakistan for safe haven.³¹⁵ Pakistani Prime Minister Imran Khan stated to reporters that his government would not unilaterally recognize the Taliban government without consulting other states in the region.³¹⁶

According to the DIA, Pakistan will probably seek to maintain positive relations with the Afghan Taliban to advance Pakistan’s objectives in Afghanistan, which include reducing

As of the end of the quarter, no country had formally recognized the Taliban government of Afghanistan.

Indian influence, preventing destabilizing spillover across the border, and countering anti-Pakistan militants. Pakistan has long viewed the Taliban as a strategic asset in advancing its interests in Afghanistan and is working to assist the new regime with humanitarian assistance and technical support, according to the DIA. On September 4, the director general of Pakistan's national intelligence agency led an official delegation to Kabul to engage with Taliban officials.³¹⁷

On September 15, a group of Afghan diplomats from the deposed Afghan government issued a joint statement calling on the international community to refuse to recognize the Taliban government.³¹⁸ The statement said that recognizing the Taliban would “legitimize the group but also validate their suppressive regime and forceful subjugation of the Afghan people to their rule.”³¹⁹ As of the end of the quarter, no country had formally recognized the Taliban government of Afghanistan.³²⁰

Turkmenistan and Uzbekistan both have longstanding dialogues with neighboring Taliban elements as part of their efforts to secure their respective borders, and they continue to communicate with the Taliban regime on border security and regional infrastructure projects, according to the DIA. Both countries continue to emphasize their intent to retain friendly relations with Afghanistan under the Taliban regime. Kazakhstan and Kyrgyzstan have initiated some diplomatic contact with the Taliban, noting their desire to maintain positive relations with Afghanistan. Tajikistan's president has publicly asserted that his country will not recognize any government “formed through oppression” and has called on Afghanistan's ethnic Tajiks to play a major role in any future Afghan government.³²¹

The DIA reported that despite the Taliban's return to power in Afghanistan, China's engagement and objectives in Afghanistan remain largely unchanged. Chinese government officials have begun meeting regularly with Taliban leaders to discuss humanitarian aid, trade, and security concerns, such as the drug trade. According to the DIA, China seeks stability in Afghanistan and could pursue opportunities to integrate Afghanistan into its Belt and Road Initiative, which focuses primarily on infrastructure projects. China has also demanded that the Taliban crack down on Uyghur extremists in Afghanistan.³²² Afghanistan is home to several hundred members of the East Turkestan Islamic Movement, an anti-China insurgent group made up of Uyghur exiles. On September 9, a Chinese state media outlet asked a Taliban spokesman whether the Taliban would consider extraditing members of the East Turkestan Islamic Movement at Beijing's request. As of the end of the quarter, the Taliban had not agreed to any such extraditions.³²³

By keeping its embassy in Kabul open and engaging with Taliban leaders, the Russian government has shown a willingness to cooperate and to have a dialogue with the Taliban, according to the DIA. Russia has expressed its concerns about violent extremists and narcotics crossing Afghanistan's northern border into Central Asia. Russia has bolstered the capabilities of its bases in Kyrgyzstan and Tajikistan, increased regional counterterrorism military exercises, and established plans to strengthen border security on the Afghanistan-Tajikistan border. Russia has repeatedly stated it will monitor the Taliban's actions before deciding on diplomatic recognition, which is a change from its previous stance that Russia would not recognize an Islamic emirate. Specifically, Moscow has highlighted the importance of having an inclusive government in Afghanistan and is openly urging the Taliban to include members of other political groups in a future government.³²⁴

On September 12, Qatari Foreign Minister Sheikh Mohammed bin Abdulrahman al-Thani met with Taliban Prime Minister Mullah Hassan Akhund. According to media reporting, the Qatari Foreign Minister pressed for the Taliban government to pursue an inclusive national reconciliation process. The meeting also included discussion of counterterrorism efforts in the region.³²⁵

According to statements made by the Russian Foreign Minister Sergey Lavrov, Russia, China, Pakistan, and the United States are working together to push for an inclusive government in Afghanistan and to prevent extremism from spreading in the country. According to Foreign Minister Lavrov, representatives from Russia, China, and Pakistan traveled to Qatar and then to Kabul to meet with Taliban representatives for discussions.³²⁶

DOS URGES TALIBAN TO UPHOLD COMMITMENTS

According to the DoS, the Taliban made commitments to respect the fundamental freedoms of Afghans, including women and minorities, to refrain from violence against individuals who stay in Afghanistan, and to allow safe passage out of Afghanistan for those who wish it—publicly and privately this quarter—including in national addresses and on social media.³²⁷

The DoS stated that the United States will engage with the Taliban based upon its interests and that the Taliban has a long path ahead to secure legitimacy. The DoS stated that the United States and its allies and partners insist that the Taliban must deliver on its commitments to allow safe passage out of Afghanistan to anyone seeking it, including Afghans and non-Afghans. Additionally, the DoS said the Taliban must respect the human rights and fundamental freedoms of Afghans and other individuals in Afghanistan, especially those of women, girls, and members of minority groups; to uphold its commitments on counterterrorism, including to prevent the use of Afghan soil by al-Qaeda, ISIS, or other terrorist groups to launch attacks against any other country; to not host members of terrorist groups nor to allow them to recruit, train, fundraise, or transit through Afghanistan; and to refrain from reprisal violence against those who choose to stay in Afghanistan, including any Afghans who supported the U.S. military. The DoS stated that during its regular discussions with Taliban representatives and in coordination with U.S. allies and partners, it is also pressing the Taliban to form an inclusive government that respects the rights and dignity of all Afghans and enjoys broad international community support and that allows for humanitarian access.³²⁸

The February 2020 U.S.-Taliban agreement does not mention women, girls, or minorities. Nor does it call on the Taliban to refrain from violence against Afghans who remain in Afghanistan.³²⁹ However, some of the elements in the agreement that were predicated on negotiations that never concluded—and may never have occurred—seem to have been overtaken by events. For example, the U.S.-Taliban agreement states that the United States will seek positive relations with the post-settlement government of Afghanistan “as determined by the intra-Afghan dialogue and negotiations.”³³⁰ Similarly, the U.S.-Taliban agreement states that the United States will seek economic cooperation for reconstruction with a post-settlement government of Afghanistan “as determined by the intra-Afghan dialogue and negotiations.”³³¹

The DoS stated that the United States and its allies and partners insist that the Taliban must deliver on its commitments to allow safe passage out of Afghanistan to anyone seeking it, including Afghans and non-Afghans.

The U.S. Government's preexisting sanctions against the Taliban raised questions about how delivery of humanitarian and development assistance could continue with the Taliban as the central governing authority in Afghanistan.

DEVELOPMENT AND HUMANITARIAN ASSISTANCE

Development Agencies Respond to Taliban Takeover

TALIBAN SANCTIONS COMPLICATE THE ASSISTANCE ENVIRONMENT

The U.S. Government's preexisting sanctions against the Taliban raised questions about how delivery of humanitarian and development assistance could continue with the Taliban as the central governing authority in Afghanistan. The United States lists the Taliban as a Specially Designated Terrorist Group, and therefore the U.S. Government and its contractors and grant recipients are generally prohibited from any dealing with the group at the risk of civil penalties.³³²

In late August, the U.S. Treasury Department's Office of Foreign Assets Control issued a specific license authorizing otherwise prohibited transactions with the Taliban and Haqqani network that were necessary to the delivery of limited U.S. Government humanitarian assistance in Afghanistan. This was later amended to include certain non-humanitarian development assistance, according to USAID's Bureau of Humanitarian Assistance (BHA).³³³

On September 24, the Office of Foreign Assets Control issued two general licenses to facilitate the continued delivery of humanitarian assistance to Afghanistan. General License 14 authorized the U.S. Government, NGOs, and certain international organizations and entities to engage in transactions with the Taliban or entities it controls that are "ordinarily incident or necessary to" the provision of humanitarian assistance, while General License 15 authorized certain transactions related to the exportation or re-exportation of agricultural commodities, medicine, and medical devices.³³⁴

The BHA reported that the primary benefit of both general licenses is they provide legal protection from sanctions to organizations operating with U.S. Government funds as they continue to provide humanitarian assistance to Afghanistan.³³⁵ While in general, financial transfers to the Taliban and other sanctioned entities remained prohibited, they were specifically permitted "for the purpose of effecting the payment of taxes, fees, or import duties, or the purchase or receipt of permits, licenses, or public utility services."³³⁶ According to the BHA, USAID coordinated with the DoS and the Department of the Treasury on the issuance of both general licenses. Additionally, the BHA reported that it intends to rely on General License 14 for its legal authorization to provide assistance in Afghanistan.³³⁷

USAID PAUSES MOST OF ITS DEVELOPMENT ASSISTANCE PENDING REVIEW

According to USAID, as of September 28 U.S. Government civilian assistance to Afghanistan remained under review by the Biden administration. The purpose of the civilian assistance review is to determine which activities the USAID Mission for Afghanistan would continue to implement based on feasibility from an operational and legal perspective, safety and security implications for on-the-ground implementers and beneficiaries, and the risk of aid benefiting the Taliban government.³³⁸

USAID reported that while all of its development programming was originally paused to focus on the evacuation and staffing security, as of September 28, some of its development programming resumed on a case-by-case basis.³³⁹ However, activities appeared to be limited primarily to payment of staff salaries, agreement close-out activities, and conducting non-fieldwork activities or administrative activities.³⁴⁰

USAID MAINTAINS EXISTING SAFETY PROTOCOLS FOR IMPLEMENTERS IN AFGHANISTAN

According to USAID, its implementers continued to be responsible for ensuring adequate steps be taken to safeguard the security and safety of their personnel.³⁴¹ USAID stated that their implementers are experienced at working in challenging environments and already have risk-management procedures in place. The BHA reported that it encouraged its partners to follow their internal procedures regarding staff movement and safety, in addition to collaborating with other humanitarian organizations working in Afghanistan to share relevant safety and security information.³⁴²

The DoS Bureau of Population, Refugees, and Migration reported to the DoS OIG that the Bureau's partners are experienced working in challenging environments and have reiterated their commitment to stay and deliver humanitarian assistance with impartiality, neutrality, and independence. The Bureau stated that it remains in close contact with partners to understand any impacts on operations and will plan to adapt assistance activities and staffing in response to the rapidly changing environment. These partners continue to assess the current security risks and are adapting their efforts to ensure the safety of their personnel while continuing to provide assistance to those in need, according to the Bureau.³⁴³

HUMANITARIAN ACCESS CONSTRAINTS CHANGE—AND IN SOME CASES DECREASE—UNDER TALIBAN CONTROL

During the quarter, there was an increase in humanitarian access impediments as fighting between the Taliban and the former Afghan government peaked in August.³⁴⁴ During July, August, and September, the UN Office for the Coordination of Humanitarian Affairs (OCHA) recorded 180, 236, and 122 access impediments, respectively.³⁴⁵ In August, OCHA reported the largest monthly number of violent incidents and threats against humanitarian organizations and their assets and facilities on record in Afghanistan. Shortly after the Taliban consolidated control, OCHA indicated it had the lowest incidents of violence and the greatest access in two decades.³⁴⁶

According to OCHA, most incidents were reported in major cities, including Kabul, Herat, Bamyán, Balkh, and Nangarhar and had a chilling effect on humanitarian operations.³⁴⁷ Throughout the period of heightened conflict, Taliban fighters occupied humanitarian buildings, conducted searches of humanitarian offices, seized humanitarian vehicles, and questioned aid workers about project details and humanitarian assets.³⁴⁸ According to the BHA, most of its implementers either temporarily suspended programming or shifted to a partial operation during the August Taliban offensive and the initial days of the Taliban control.³⁴⁹ By September 30, the number of access impediments decreased compared to August, with the majority occurring in Kabul. These consisted primarily of programming interference and Taliban searches of humanitarian organizations, according to OCHA.³⁵⁰

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According to the BHA, because of the Taliban’s expansion of control throughout the country and resultant decline in conflict, humanitarian access improved by the end of the reporting period.³⁵¹ The BHA reported that because humanitarian organizations no longer needed to conduct humanitarian operations across varying lines of control, they now had access to additional beneficiaries who had not previously been identified or received assistance.³⁵²

The BHA reported that while humanitarian access may have benefited from reduced hostilities between parties to the conflict in Afghanistan, further access challenges remained.³⁵³ For instance, despite Taliban overtures that they would respect humanitarian assistance support, provincial-level guidance and coordination with the Taliban remained unclear, according to the BHA.³⁵⁴ USAID expressed concern about the varying approaches that provincial-level Taliban leaders adopted that impeded assistance delivery including beneficiary registration demands, harassment of relief organizations, suspension demands, and restrictions on women’s participation.³⁵⁵

The BHA reported there did not appear to be a national-level Taliban policy on engaging with foreign humanitarian assistance organizations. During the quarter, it was unclear whether the Taliban Ministry of Economy or the Ministry of Foreign Affairs would continue to lead engagements with aid organizations.³⁵⁶ According to the BHA, there have been high turnover rates among many of the federal ministries, including the Ministry of Public Health, the primary government agency responsible for combatting COVID-19.³⁵⁷ As a result, the BHA reported that many of its implementers primarily engaged with provincial-level Taliban authorities, which maintained inconsistent policies and approaches across the country.³⁵⁸ As of September 27, all BHA implementers were at least partially operational, and many reported that they were planning to expand their activities in the following weeks.³⁵⁹

Humanitarian Crisis Deepens After Taliban Capture Kabul

The ongoing humanitarian crisis in Afghanistan has worsened since the Taliban took control of the country’s capital, according to OCHA. Prior to August 15, nearly half of the population already needed humanitarian assistance, and the COVID-19 pandemic was largely unchecked across the country.³⁶⁰ However, since the Taliban took control of Afghanistan, many humanitarian indicators have worsened, including Afghans’ access to basic food requirements, safety and inclusion of women and girls in society, economic resources, shelter and safety, education, and access to healthcare, according to OCHA.³⁶¹

As a result of the worsening humanitarian environment, OCHA and the Afghanistan Humanitarian Country Team published a flash appeal for donors on September 5 that highlighted the top priority areas of need in Afghanistan through the remaining calendar year.³⁶² The BHA reported that in line with the flash appeal, it identified food security, nutrition, health, and winter assistance as the most immediate needs in Afghanistan.³⁶³

On September 13, the U.S. Government announced nearly \$64 million in additional funding for the Afghanistan humanitarian response, including nearly \$40 million from the BHA and nearly \$24 million from the DoS Bureau for Population, Refugees, and Migration.³⁶⁴ The BHA reported that it plans to continue providing multi-sector, countrywide assistance

in Afghanistan during FY 2022, with priority sectors including food assistance, health, agriculture, nutrition, water, sanitation, and hygiene, shelter and settlements, logistics, humanitarian coordination, information management and assessments.³⁶⁵ On October 28, DoS Bureau for Population, Refugees, and Migration announced the provision of more than \$144 million in additional humanitarian assistance. This assistance brings the total U.S. humanitarian aid in Afghanistan and for Afghan refugees in the region to nearly \$474 million in 2021, the largest amount of assistance from any nation.³⁶⁶

FOOD SECURITY WORSENS TO DANGEROUS LEVELS

According to the World Food Programme (WFP), 95 percent of Afghans had insufficient access to food as of September 22, an increase of 15 percent in food insecurity compared with figures before August 15.³⁶⁷ In addition to a general lack of food, more families began using harmful coping strategies to deal with the lack of food, including limiting portion sizes (roughly 75 percent of households) and borrowing food (roughly 75 percent of households).³⁶⁸ Households headed by women were skipping meals and reducing their portions even more than male-headed households to ensure their children could eat.³⁶⁹

The severe food shortages cut across urban and rural families, including those with post-secondary school educations, indicating the depth and breadth of the food crisis, according to the WFP.³⁷⁰ Additionally, the nutrition and composition of meals deteriorated for Afghans, with items such as beans, vegetables, and fruit being consumed on average less than twice a week as of September 22.³⁷¹ Recent modeling by OCHA suggested that more than half of all children under five may face acute malnutrition in 2021, with a more than 16 percent increase in projections for severe acute malnutrition.³⁷²

According to the WFP, the average cost of the minimum food items a household required to meet basic needs increased by 7 percent between late July and late August, and staple food prices remained elevated during the first three weeks of September.³⁷³ For instance, as of mid-September 2021, the price of wheat was approximately 28 percent higher, and the price of cooking oil was approximately 95 percent higher than they were in mid-March 2020.³⁷⁴

According to OCHA, Afghanistan is also facing its second drought in four years, and unlike the last drought, which was localized in certain western provinces, this current drought is impacting a third of the whole country.³⁷⁵ The drought's effect on agriculture was compounded by the recent intensity of the conflict during July and August, which coincided with the planting and harvesting seasons. This left many farmers without the necessary agricultural inputs and the ability to access their fields.³⁷⁶ According to OCHA, the 2021 harvest is expected to be below average, causing the next lean season to be more intense and arrive earlier.³⁷⁷ Initial estimates indicated the total wheat production will likely be 25 percent less than last year, with similar production decreases expected for rice and vegetables, according to OCHA.³⁷⁸

During the quarter, access to sufficient food was also constrained due to poverty, especially as food prices increased and work opportunities decreased. According to the WFP, from the last week of August to the middle of September, work opportunities dropped by more than 25 percent, and 95 percent of survey respondents listed a lack of money as the main reason

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As food prices rise and poverty rates are projected to increase in Afghanistan, the loss of income from women prohibited from returning to work—in any sector of the economy—will likely increase hunger and the risk of starvation, according to media reporting and the UN Development Programme (UNDP).

for running out of food.³⁷⁹ Additionally, nearly 20 percent of women-owned businesses in Afghanistan are in the food production and processing sector, and restrictions on women returning to work could further constrain food supply.³⁸⁰ More broadly, as food prices rise and poverty rates are projected to increase in Afghanistan, the loss of income from women prohibited from returning to work—in any sector of the economy—will likely increase hunger and the risk of starvation, according to media reporting and the UN Development Programme (UNDP).³⁸¹

With support from the BHA and other international donors, the WFP provided food assistance to more than 1.4 million people in Afghanistan since August 15, according to a joint USAID and DoS fact sheet.³⁸² WFP also supported the transportation of 10 truckloads of nutrition commodities from Pakistan into Afghanistan on September 21, directed to support children and pregnant and lactating women in Herat and Kandahar provinces.³⁸³

STRUGGLE TO FUND AFGHANISTAN’S HEALTHCARE SYSTEM PRIOR TO AND AFTER FALL OF GOVERNMENT

During the quarter, Afghanistan’s health system experienced challenges both prior to and after the fall of the Afghanistan government. WHO’s Director-General described Afghanistan’s health system as “on the brink of collapse” during a visit to Kabul in September.³⁸⁴ However, prior to the Taliban takeover, the healthcare system was already struggling with insufficient funds and resources.³⁸⁵ Sehatmandi, a \$600 million project administered by the World Bank and funded by multiple donors, including USAID, is the main provider of healthcare—via NGOs—in Afghanistan, managing more than 2,300 facilities that deliver both basic health services in clinics and essential services in hospitals.³⁸⁶ Approximately two-thirds of Afghanistan’s health facilities were operated with funds from Sehatmandi.³⁸⁷ The 3-year project was scheduled to end on June 30, 2021, but the WHO granted an extension through June 30, 2022.³⁸⁸

According to media reports, at least one of Sehatmandi’s NGO contracts lapsed starting in July, and that organization continued delivering health care services without payment.³⁸⁹ By the first week of September, OCHA reported that healthcare staff were quitting after not receiving salaries for months.³⁹⁰ NGOs reported taking out private loans or using private funding to sustain operations.³⁹¹

According to media reporting, donors suspended funding to Sehatmandi after the Taliban seized power, since funds for the project were routed through the Ministry of Public Health.³⁹² A majority of facilities reduced operations or shut down, with only 17 percent fully functional as of September 22.³⁹³ Of those that were still functioning, access to medical supplies and resources were constrained. A Ministry of Public Health official estimated a 40 percent gap in healthcare worker capacity, and media reported shortages of medicine and fuel to power hospital generators, which are required to store vaccines and laboratory materials.³⁹⁴

During the quarter, the BHA supported essential health services—including primary and reproductive healthcare, psychosocial support, trauma care, and COVID-19 preparedness and response primarily through the deployment of mobile health teams.³⁹⁵ The BHA

reported in September that all implementers were at least partially operational and many planned to scale up activities in the coming weeks, though the operating environment remained fluid.³⁹⁶ For example, one health services provider using mobile health teams reported only suspending activities for 1 day following the Taliban takeover of Kabul on August 15. The Taliban later told the same organization to stop providing mobile health services in certain provinces but was able to resume mobile services after negotiations with the Taliban and adjusting operations.³⁹⁷

At the end of the quarter, UNDP and the Global Fund announced an initial \$15 million in emergency funding directly to NGOs contracted under the Sehatmandi project.³⁹⁸ The UNDP Asia-Pacific director described to reporters the new funding mechanism—noting that the Taliban will not have access to funds—in which dollars will be deposited in one of Afghanistan's few operating commercial banks and transferred in local currency to implementer accounts, distributing cash to recipients directly.³⁹⁹ UNDP indicated that this emergency funding transfer was intended to be a temporary lifeline for the month of October and to test the system.⁴⁰⁰

On September 22, the UN Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator announced the release of \$45 million from the UN Central Emergency Response Fund for immediate assistance to Afghanistan's health sector. As of the end of September, Afghanistan's health system continued to be hampered by delays in health worker salary payments. This quarter, development and humanitarian actors were still determining how to cover the costs of salaries and medical commodities that went unpaid from July to September 2021.⁴⁰¹

TALIBAN TAKEOVER INHIBITS COVID-19 TESTING AND VACCINATION

Since August, COVID-19 surveillance, testing, and vaccinations have declined across Afghanistan, according to the WHO.⁴⁰² In a statement to the press, UNICEF said that in the first week following the Taliban takeover, 80 percent fewer Afghans had access to COVID-19 vaccines compared to the previous month.⁴⁰³ As of September 30, approximately 2.37 million doses had been administered.⁴⁰⁴ Media reported that the acting Minister of Public Health, who was the last remaining member of the pre-Taliban cabinet, stepped down in late September.⁴⁰⁵ In a media interview in early September before he stepped down, he indicated that local NGOs contracted through Sehatmandi and directly hired teams financed by USAID were responsible for vaccine administration and that activities stopped after donors suspended funds.⁴⁰⁶ WHO warned that 2.1 million doses of COVID-19 vaccine could expire if not administered quickly. In response, WHO increased testing and vaccine rollout.⁴⁰⁷ Access to treatment was also constrained this quarter as 9 of the 37 hospitals treating COVID-19 cases closed, according to WHO.⁴⁰⁸

The Ministry of Public Health continued to provide updates on COVID-19 with key statistics, including hospitalizations and test positivity rates. As of September 30, the test positivity rate was approximately 12 percent, a significant decrease from the end of last quarter, when the positivity rate exceeded 50 percent.⁴⁰⁹ While the number of confirmed cases during the quarter declined precipitously after peaking in June, far fewer tests were being performed to identify new cases, according to the WHO.⁴¹⁰

At the end of the quarter, UNDP and the Global Fund announced an initial \$15 million in emergency funding directly to NGOs contracted under the Sehatmandi project.

As a result of the Taliban's surge in territorial control, OCHA revised its original estimate upward, projecting that 750,000 people would be displaced due to conflict and insecurity by the end of 2021.

INTERNAL DISPLACEMENT AND REFUGEE RETURNS BOTH INCREASE AFTER TALIBAN TAKEOVER

The original 2021 humanitarian response plan projected that approximately 500,000 people would be displaced in Afghanistan during 2021 because of conflict. However, as of September 22, there were nearly 664,000 people displaced in Afghanistan, according to the BHA.⁴¹¹ As a result of the Taliban's surge in territorial control, OCHA revised its original estimate upward, projecting that 750,000 people would be displaced due to conflict and insecurity by the end of 2021.⁴¹² According to OCHA, most of the increase in displacement occurred between May and July 2021, coinciding with the international military withdrawal and the rapid Taliban seizure of territory.⁴¹³

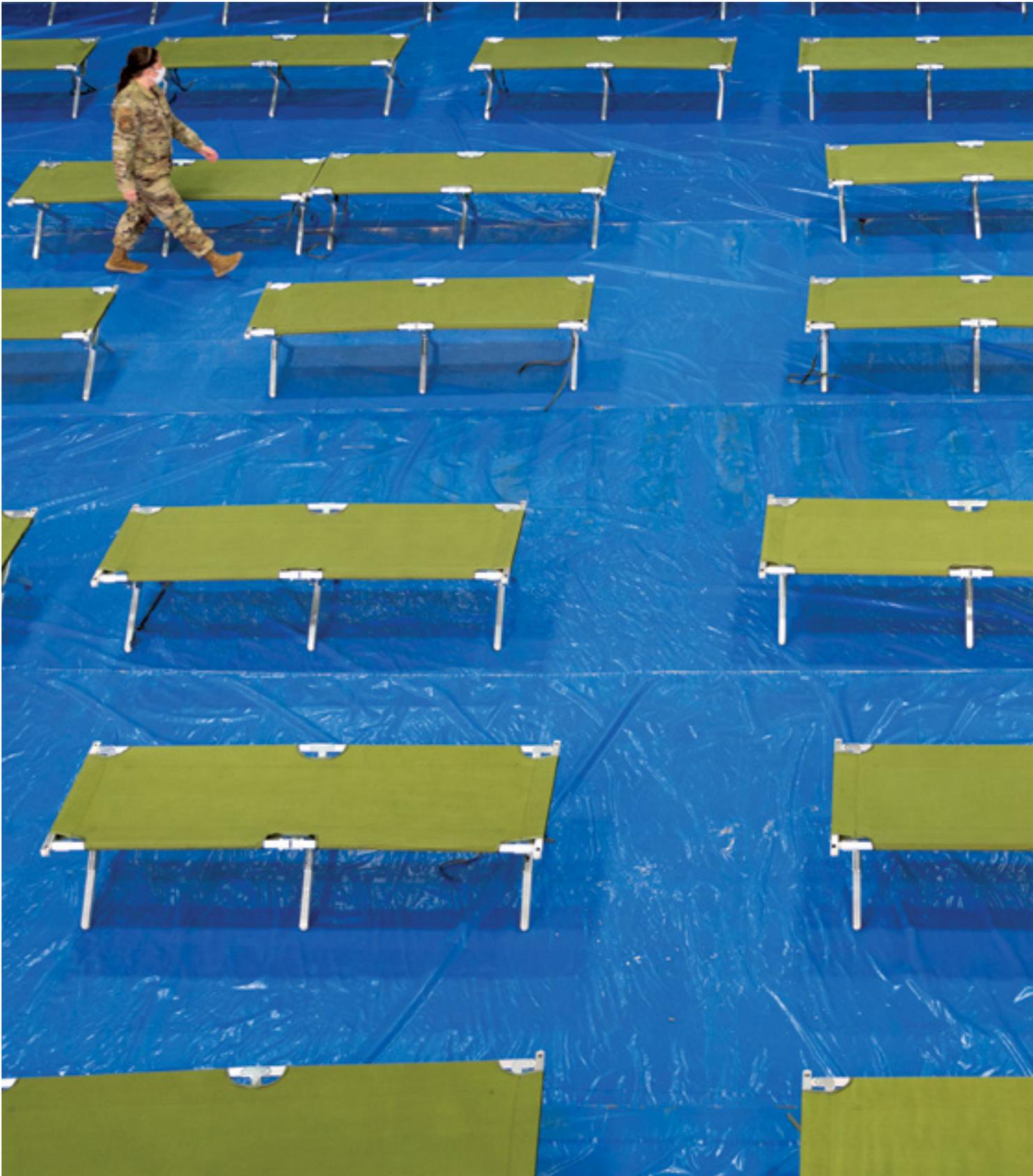
In addition to the rapid increase in internally displaced people within Afghanistan, more than 866,000 undocumented returnees have entered Afghanistan as of September 9, with the majority of those being deported from Iran.⁴¹⁴ According to OCHA, the increase in Afghans leaving Afghanistan (an estimated 30,000 people each week in the beginning of September) subsequently led to the increased deportation rate back to Afghanistan from Iran.⁴¹⁵ The number of returnees in 2021 already surpassed the 2020 figure, which was a record for returnees due in part to the COVID-19 pandemic.⁴¹⁶

AFGHAN ECONOMY CONTINUES TO STRUGGLE

The Afghan economy was strained before the Taliban took control of Afghanistan in mid-August, with foreign aid comprising up to 75 percent of national public expenditures in recent years.⁴¹⁷ After the Taliban captured Kabul, the Federal Reserve Bank of New York followed internal procedures and suspended access to Afghanistan's Central Bank's foreign reserves—approximately \$7 billion—and the World Bank paused all financial support and financial aid to Afghanistan.⁴¹⁸ Due to the pause in foreign aid and suspension of access to foreign exchange reserves, the UNDP projected that Afghanistan is likely to face acute and immediate liquidity issues.⁴¹⁹

According to media reports, the Taliban began regulating the amount of cash people could withdraw from banks to \$200 a week, making it difficult for families to buy food and other essential items.⁴²⁰ In September, the UNDP projected that by mid-2022, the weakened economy would create an additional 7 to 25 percent more poverty from the baseline rate of 72 percent in 2020.⁴²¹ Consequently, in its worst-case projection, 97 percent of people in Afghanistan could be below the poverty line over the coming year.⁴²²

The effects of the cash shortage and pause on external aid has already contributed to worsening food insecurity and reduced labor opportunities for the Afghan people.⁴²³ According to media reports, cities that were once commercial centers were quiet this quarter, and impromptu markets were created for people to sell their household goods to raise cash.⁴²⁴ According to the UNDP, while it was still too early to predict how and to what extent international aid and trade would resume, a contraction in domestic demand, imports, and public procurement was inevitable for the foreseeable future.⁴²⁵





Cots are staged for Afghan evacuees at Holloman Air Force Base, NM. (U.S. Air Force photo)

OVERSIGHT ACTIVITIES

- 60 Strategic Planning
- 62 Audit, Inspection, and Evaluation Activity
- 73 Investigations and Hotline Activity

OVERSIGHT ACTIVITIES

This section of the report provides information on Lead IG and partner agencies' strategic planning efforts; completed, ongoing, and planned Lead IG and partner agencies' oversight work related to audits, inspections, and evaluations; Lead IG investigations; and hotline activities from July 1 through September 30, 2021.

STRATEGIC PLANNING

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

FY 2022 Joint Strategic Oversight Plan Activities

In 2015, upon designation of the DoD IG as the Lead IG for Operation Freedom's Sentinel (OFS), the three Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OFS. The three Lead IG agencies update the oversight plan annually. As of August 31, 2021, the United States had withdrawn all military, diplomatic, and humanitarian assistance personnel from Afghanistan. At the end of the quarter, the DoD had not publicly updated the OFS mission to reflect the current conditions in Afghanistan. Continued U.S. engagement related to Afghanistan will include over-the-horizon counterterrorism operations, and the U.S. Government continues to support humanitarian assistance programs in Afghanistan. The collapse of the Afghan government and its security forces, and the Taliban's subsequent takeover of the country, present challenges to the U.S. Government's ability to conduct oversight of these efforts. Although some ongoing and planned oversight projects related to Afghanistan have been terminated, the Lead IG agencies are identifying new oversight projects to be conducted in FY 2022.

The *FY 2022 Comprehensive Oversight Plan for Overseas Contingency Operations*, which includes the *Joint Strategic Oversight Plan for OFS*, was published November 8. This oversight plan organizes Afghanistan-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 Overseas Contingency Operations Joint Planning Group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S. Government-funded activities supporting overseas contingency operations, including those relating to Afghanistan and the Middle East. The Overseas Contingency Operations Joint Planning Group meets quarterly to provide a forum for coordination of the broader Federal oversight community, including the military service IGs and audit agencies, the Government Accountability Office, the Special Inspector General for Afghanistan Reconstruction (SIGAR), and the OIGs from the Departments of Justice, the Treasury, Energy, and Homeland Security.



**FY 2022
Comprehensive
Oversight Plan
for Overseas
Contingency
Operations**

Lead IG Strategic Oversight Areas

MILITARY OPERATIONS AND SECURITY COOPERATION

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

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

GOVERNANCE, HUMANITARIAN ASSISTANCE, 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. Government personnel and property
- Providing for the occupational health and safety of personnel
- Administering U.S. Government programs
- Managing U.S. Government grants and contracts
- Inventorying and accounting for equipment

In August 2021, the Joint Planning Group held its 55th meeting, carried out virtually to accommodate participants because of COVID-19 precautions. The participants discussed overseas contingency operations-related audits, inspections, and other oversight projects they planned to conduct during FY 2022.

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.

Even before the collapse of the Afghan government and security forces, the DoD OIG had closed its field offices in Afghanistan because of the U.S. withdrawal and retrograde of U.S. forces and equipment. DoD OIG oversight and investigative have been working on OFS-related cases from Germany, Kuwait, Qatar, and Bahrain.

DoS OIG personnel left the U.S. Embassy in Kabul in April and performed their oversight duties during the quarter from Washington, D.C., and Germany. USAID OIG personnel continued oversight work from the USAID Asia Regional Office in Bangkok, Thailand, and from Washington, D.C.

After the evacuation of U.S. personnel and collapse of the Afghan government and security forces, Lead IG and partner agencies cancelled or deferred 23 ongoing and planned projects related to OFS. The projects included a DoD OIG audit on Army oversight of contracted language interpreters; SIGAR audits, evaluations, and inspections on ANDSF programs and facilities; and an Army Audit Agency audit of Army procedures during base closures in Afghanistan. Two broader OFS-related DoD OIG projects will continue, as a part of the DoD OIG's oversight of Operation Inherent Resolve. Lead IG agencies are continuing to evaluate contracts related to Afghanistan to determine whether additional projects should be terminated, as well as reviewing how work will continue for oversight projects that remain open.

Despite the dynamic situation in Afghanistan during the quarter, the Lead IG agencies and their partner agencies completed 15 reports related to OFS during the quarter, including two management advisories that the DoD OIG issued regarding identifying and reporting possible human trafficking violations and abuse against Afghan special immigrant visa applicants and other Afghan refugees, and the handling of equipment with sensitive information and records related to the withdrawal from Afghanistan. Other oversight reports examined various activities that support OFS, including the DoD's management of bulk fuel contracts in Afghanistan and other areas of contingency operations; whether the DoD took actions to improve the accountability of OFS-related Government-furnished property; DoS audits, inspections and a management assistance report related to contract actions, acquisitions, and contract management; the DoD's management and oversight of the fuel provided for the ANDSF; and the Air Force's management of facilities that supported the OFS mission.

As of September 30, 2021, 25 projects related to OFS were ongoing and 17 projects related to OFS were planned.

Final Reports by Lead IG Agencies

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of the Defense Logistics Agency Award and Management of Bulk Fuel Contracts in Areas of Contingency Operations

Report No. DODIG-2021-129; September 23, 2021

The DoD OIG conducted this audit to determine whether Defense Logistics Agency (DLA) Energy personnel awarded bulk fuel contracts and met bulk fuel requirements, in areas of contingency operations, as required by Federal and DoD guidance. This audit determined that DLA Energy contracting officials complied with Federal Acquisition Regulation and DoD guidance and generally met bulk fuel requirements, valued at \$212.9 million, in Afghanistan, Bahrain, Iraq, Jordan, Kuwait, the Philippines, Qatar, Turkey, and the United Arab Emirates.

DLA Energy officials ensured contractors fulfilled bulk fuel requirements for 164 of the 180 orders reviewed. For the remaining 16 orders, DLA Energy officials ultimately ensured DoD customers received the fuel needed to meet mission needs. However, to fulfill the bulk fuel requirements, DLA Energy officials needed to use onetime buys that resulted in late deliveries and at an additional cost to the DoD. Further, DLA Energy contracting officers terminated 26 of 180 orders, which cost the DoD an additional \$9.1 million for the new bulk fuel contracts due to price increases and other costs, and one termination resulted in a cost savings of \$2.7 million due to a lower price per gallon on the replacement contract.

The DoD OIG recommend that the Commander of DLA Energy direct contracting officers to consider a tradeoff source selection, and consider using past performance evaluation factors, in addition to other factors such as cost or price, for bulk fuel purchases in areas of overseas contingency operations. Management agreed with the recommendation.

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

DODIG-2021-127; September 22, 2021

The DoD OIG conducted this audit to determine whether the Army implemented the recommendations identified in Report No. DODIG-2018-040, “Army Oversight of Logistics Civil Augmentation Program Government-Furnished Property in Afghanistan,” December 11, 2017, to improve the accountability of Government-furnished property (GFP) in OFS.

The DoD OIG determined the 401st Army Field Support Battalion (AFSBn)–Afghanistan and Army Contracting Command–Afghanistan did not fully implement two of four recommendations from the previous report. Although Army Contracting Command–Afghanistan did improve training on GFP guidance and accountability requirements, and modified task orders to capture GFP changes in contract modifications, the Army’s accountable records were still inaccurate. Specifically, the DoD OIG found that the 401st AFSBn did not maintain accountable records to reflect GFP possessed by the contractor. In addition, the 401st AFSBn and Army Contracting Command–Afghanistan did not independently initiate any GFP reconciliations between the Army’s accountable records

and contractors' GFP listings in accordance with standard operating procedures. As a result of not fully implementing corrective actions to maintain accurate GFP accountability, as of March 2021, the Army and contractors' accountable records differed by more than 16,000 items, valued at \$53.6 million. Because of the 2021 withdrawal from Afghanistan, the DoD OIG recognizes that the organizations once responsible for taking action on GFP accountability recommendations must now focus on the final disposition of all property in Afghanistan.

Management Advisory: Identifying and Reporting Possible Human Trafficking Violations and Abuse Against Afghan Special Immigrant Visa Applicants and Other Afghan Refugees

DODIG-2021-132; September 20, 2021

This management advisory compiled information about identifying and reporting possible human trafficking violations among the Afghan refugee population being housed by the DoD. This management advisory was intended to assist U.S. military, civilian, and contractor personnel responsible for the care and welfare of Afghan Special Immigrant Visa applicants and other Afghan refugees by explaining the indicators of potential human trafficking, the requirements to report suspected human trafficking, and the methods available for reporting possible human trafficking violations and abuses.

The DoD OIG sent this report to the Under Secretary of Defense for Policy; the Commander of U.S. Central Command; the Commander of U.S. Northern Command; the Commander of U.S. Army Central; and the Director of the Joint Staff as a reminder of current policies related to the identification, reporting, and deterring of trafficking in persons and reporting options available to DoD personnel when human trafficking is suspected.

Management Advisory: Handling of Equipment with Sensitive Information and Records Retention Requirements Related to the Withdrawal From Afghanistan

DODIG-2021-111; August 11, 2021

The DoD OIG issued this management advisory is to assist U.S. military, civilian, and contractor personnel responsible for the withdrawal of U.S. forces from Afghanistan with proper handling of equipment containing sensitive information and satisfying the requirements to retain administrative records. Properly removing personally identifiable information and protected health information from equipment, including medical equipment, laptops, and cell phones, is critical to prevent the improper disclosure of this information. In addition, the U.S. military is required to retain all records associated with the decisions to retrograde, dispose of, or transfer excess equipment for future use. These records will allow the commands to determine whether all decisions were properly justified and develop lessons learned based upon those decisions to apply to future contingency operations. Finally, the retention of records of where U.S. military, civilian, and contractor personnel served in Afghanistan is critical in the case of potential exposure to toxins and other elements of war.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of Department of State Compliance with Requirements Relating to Unfinalized Contract Actions

AUD-MERO-21-38, July 27, 2021

The DoS OIG conducted this audit to determine whether the Bureau of Administration, Office of the Procurement Executive, Office of Acquisitions Management (AQM) complied with Federal and DoS guidelines in the application and execution of unfinalized contract actions (UCA).

Sample of contracts reviewed for the audit included contracts and task orders performed in Afghanistan and Iraq. A UCA is an agreement between the U.S. Government and a contractor that allows the contractor to begin work and incur costs before the U.S. Government and the contractor have reached a final agreement on contract terms, specifications, or price when there is insufficient time to use normal contracting mechanisms.

The DoS OIG determined that AQM did not fully comply with the Federal Acquisition Regulation in the application and execution of UCAs. The DoS OIG reviewed a sample of 48 high-value DoS contracts and task orders identified in the official, publicly accessible database as UCAs and found that 36 of the 48 contracts and task orders had been improperly recorded as UCAs in the database. Of the 12 contracts and task orders correctly recorded in the database as UCAs, 11 of 12 did not fully comply with Federal and DoS guidelines.

The DoS OIG made four recommendations in this report, all to the Department's Procurement Executive. The Procurement Executive concurred with all four recommendations and the DoS OIG considered all four recommendations to be resolved pending further action at the time the report was issued.

Management Assistance Report: Improved Guidance and Acquisition Planning Is Needed to Reduce the Use of Bridge Contracts in Afghanistan and Iraq

AUD-MERO-21-37, July 22, 2021

During an ongoing audit of the DoS's use of noncompetitive contracts in support of overseas contingency operations in Afghanistan and Iraq, the DoS OIG determined that the use of noncompetitive "bridge contracts" was permitted in accordance with statutory authorities that allow for contracting without the use of full and open competition. Neither the Competition in Contracting Act of 1984 nor the Federal Acquisition Regulation contain guidance governing the continued use of noncompetitive use of bridge contracts.

The DoS OIG found that the DoS awarded short-term contracts on a sole-source basis as bridge contracts frequently in Afghanistan and Iraq over multiple years to noncompetitively extend contracted services beyond the expiration of an original contract. The DoS OIG reviewed 11 sole-source bridge contracts with a combined value of approximately \$571 million that were awarded in Afghanistan and Iraq from October 2014 to June 2020.

The DoS OIG determined that the DoS had used sole-source bridge contracts in lieu of full and open competition because there is no Federal or DoS guidance that establishes parameters on the use, duration, or number of times a sole-source bridge contract can be

awarded to an incumbent contractor. In addition, the DoS noted that the DoS's use of bridge contracts can be attributed, at least in part, to the absence of effective acquisition planning and the timely award of follow-on contracts. While the practice of using bridge contracts is not prohibited, the DoS OIG noted that the DoS's practice of using bridge contracts to an incumbent contractor over several years limited the DoS's ability to realize potential cost savings by maximizing full and open competition. For example, in one instance when a contract was recompeted, that action resulted in the DoS saving \$6.8 million.

The DoS OIG made three recommendations in this report, all to the DoS's Procurement Executive. The Procurement Executive concurred with all three recommendations and the DoS OIG considered all three recommendations resolved pending further action at the time the report was issued.

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

ISP-I-21-15, July 20, 2021

The DoS OIG inspected the contract management, oversight, and support services of the DoS Office of Acquisition Management's Diplomatic Security Contracts Division. This division awards and manages contracts and other acquisition agreements on behalf of the DoS's Bureau of Diplomatic Security. As such, the Diplomatic Security Contracts Division is the service provider that delivers a range of services and support for the Bureau of Diplomatic Security's security, logistics, and service contracts for domestic and overseas operations including but not limited to protective services in Afghanistan and Iraq, local guard forces, and antiterrorism assistance and training.

The DoS OIG found that while the Diplomatic Security Contracts Division fostered collaborative relationship with the Bureau of Diplomatic Security, the division 1) lacked integrated financial management and procurement information technology systems to support efficient contracting operations and 2) did not have a knowledge management strategy to efficiently store and retrieve information essential to its operations. The DoS OIG noted that the division had success in initiating two informal training sessions that gave contracting officers and contracting officer's representatives a platform to share information on contracting topics.

The DoS OIG made three recommendations to the Bureau of Administration. The Bureau concurred with all three recommendations and the DoS OIG considered each recommendation resolved pending further action at the time the report was issued.

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

USAID Has Contract Termination Guidance That Aligns with Federal Contracting Requirements, but Employees Could Benefit From Additional Resources

9-000-21-009-P; September 23, 2021

USAID OIG conducted this audit to assess to USAID's policies and procedures guiding foreign assistance contract terminations and the extent to which they were applied.

Between FYs 2017 and 2020, USAID spent an average of \$20.6 billion annually in acquisition and assistance awards to implement foreign aid and development programs, including those in Afghanistan.

USAID OIG determined that USAID's contract termination guidance laid out in USAID's Acquisition Regulations and Automated Directives System was in line with the Federal Acquisition Regulation. For the period reviewed, contract officers terminated foreign assistance contracts in accordance with established policies and procedures. During the time period, USAID terminated five foreign assistance contracts, which were reviewed in the audit.

However, contract officers identified challenges and opportunities to improve USAID's contract termination process. For example, management engagement—from pressure from management to either terminate a contract, not terminate a contract, or to terminate a contract for convenience despite raising the adverse cost implications of doing so, to a lack of leadership support—made termination decisions more difficult. Prudent management of USAID contracts—to include establishing and complying with policies and procedures for award terminations—helps ensure proper stewardship of taxpayer dollars.

USAID OIG made one recommendation to USAID's Office of Acquisition and Assistance to strengthen its foreign assistance contract termination process. Management agreed with the recommendation.

Audit of Creative Associates International, Inc. Proposed Amounts on Unsettled Flexibility Prices Contracts for Fiscal Years 2015, 2016, and 2017

3-000-21-007-D; September 21, 2021

USAID OIG contracted an audit to express an opinion on whether Creative Associates International, Inc., proposed amounts for reimbursement on unsettled flexibility priced USAID contracts comply with contract terms. The audit examined \$229,056,667 in direct costs for all fiscal years 2015 through 2017, which included contracts in Afghanistan. The audit disclosed two instances of material noncompliance and questioned \$34,121,524 in direct costs and \$8,972,120 in indirect costs. The audit recommended that USAID determine the allowability of \$34,121,524 in direct questioned costs, and to verify that Creative Associates corrects the two instances of material noncompliance.

Examination of Costs Claimed by DPK Consulting (a Division of Associates in Rural Development) for Fiscal Year Ended September 28, 2018

3-000-21-053-I, September 15, 2021

USAID OIG contracted an examination to express an opinion on whether the costs claimed by DPK on in-scope contracts and sub-contracts for the fiscal year ended September 28, 2018, were allowable, allocable, and reasonable in accordance with contract terms. The examination surveyed USAID incurred costs of \$27,744,611 for the fiscal year ended September 28, 2018, which included contracts in Afghanistan. The examination expressed an unqualified opinion that costs claimed were allowable, allocable, and reasonable, and there were no questioned costs.

Final Reports by Partner Agencies

AIR FORCE AUDIT AGENCY

Confined Spaces 379th Air Expeditionary Wing Al Udeid Air Base, Qatar

F2021-0012-RA0000; August 10, 2021

The Air Force Audit Agency (AFAA) conducted this audit to determine whether Air Force personnel identified and classified all confined spaces and complied with entry requirements at Al Udeid Air Base, Qatar.

Air Force personnel at Al Udeid Air Base support operations in the OFS area of responsibility. Confined spaces are large enough and configured so an employee can bodily enter and perform assigned work, have limited or restricted means for entry or exit, and are not designed for continuous human occupancy. Examples of confined spaces include sewers, water and fuel tanks, and pits. The confined space program evaluates these spaces for hazardous conditions. Additionally, the program implements precautions to minimize or eliminate those hazards and reduce the potential for illness, injury, or death. As of May 2021, the 379th Air Expeditionary Wing Confined Space Program Manager identified 1,486 confined spaces located at Al Udeid Air Base.

Wing personnel identified and completed training requirements. However, personnel did not identify all confined spaces on Al Udeid Air Base. Specifically, the audit identified 1,193 discrepancies between installation and unit confined space listings. Properly identifying confined spaces is essential to mitigating potential hazards and associated safety requirements. Additionally, Wing personnel did not comply with confined space entry requirements. Compliance with confined space entry requirements is mandatory for a safe confined space entry and successful safety response in the event of an incident.

The AFAA made five recommendations to improve management of the confined space program. Management agreed with the recommendation and implemented corrective actions to improve management of the confined space program.

Installation Access Controls 379th Air Expeditionary Wing Al Udeid Air Base, Qatar

F2021-0009-RA0000; August 2, 2021

The AFAA conducted this audit to determine whether Air Force personnel properly managed installation access controls at Al Udeid Air Base, Qatar in accordance with guidance. Al Udeid Air Base supports operations in the OFS area of responsibility. The report contains controlled unclassified information. Details of this audit and its findings are contained in the classified appendix to this report.

Government Purchase Card Management 379th Air Expeditionary Wing Al Udeid Air Base, Qatar

F2021-0008-RA0000; July 29, 2021

The AFAA conducted this audit to determine whether 379th Air Expeditionary Wing personnel at Al Udeid Air Base, Qatar authorized and documented contingency operations

government purchase card transactions in accordance with guidance; and received services and accounted for assets purchased with government purchase card transactions.

Air Force personnel at Al Udeid Air Base support operations in the OFS area of responsibility. The Air Force Government-wide Purchase Card Program allows cardholders to make official government purchases for authorized supplies, equipment, and non-personal services. The 379th Expeditionary Contracting Squadron personnel develop and implement government purchase card procedures for the Wing. From March 2020 to April 2021, the Wing made over 4,100 purchases valued over \$14.2 million.

The AFAA determined that Wing personnel authorized contingency operations government purchase card transactions in accordance with guidance and received services purchased with government purchase card transactions. However, Wing personnel did not document, in accordance with guidance, 22 (44 percent) of 50 contingency operations government purchase card transactions. Additionally, Wing personnel did not account for equipment and pilferable assets purchased with government purchase card transactions.

Retaining required supporting documentation provides assurance that cardholders and approving officials make the most efficient use of government funds and helps to reduce the risk of fraud, waste, and abuse. Further, proper accountability provides management visibility over assets required to complete the mission and reduces the potential for loss due to misuse or theft.

The AFAA made five recommendations to improve the management of government purchase card purchases. Management agreed with the recommendations.

Dining Facility Operations 379th Air Expeditionary Wing Al Udeid Air Base Qatar

F2021-0010-RA0000; July 29, 2021

The AFAA conducted this audit to determine whether Air Force personnel managed overseas contingency operations area of responsibility dining facility operations to account for food inventories and food service equipment; provide food services in accordance with health and safety standards; and administer and execute food service contracts at Al Udeid Air Base.

Air Force personnel at Al Udeid Air Base support operations in the OFS area of responsibility. The Food Service Program provides appropriated fund feeding operations to improve resiliency and readiness, optimize Airman performance, and ensure Airmen are fit to fight. The Air Force operates dining facilities to meet the mission feeding requirements of the installation to meet daily operations and war-fighting missions. Food service operations require substantial personnel, resources, and training to meet mission requirements. From October 1, 2020, through April 30, 2021, the Blatchford-Preston Complex dining facility served 866,220 meals.

The AFAA determined that Wing personnel provided food services in accordance with health and safety standards. However, Wing personnel did not manage dining facility operations for food inventories and optimize dining facility operations and utilization in accordance with contract requirements. Efficiently utilizing food service facilities would

eliminate unnecessary food service costs. Additionally, Wing personnel did not account for food service equipment, nor maintain a Five-year Facility and Equipment Improvement Plan. Accurately accounting for food service equipment helps prevent property loss and safeguards against fraud, waste, and abuse. Also, maintaining a Five-year Facility and Equipment Improvement Plan ensures proper fund sources are identified and used.

The AFAA made nine recommendations to improve monitoring of contractor performance. Management agreed with the recommendations and implemented corrective actions to improve monitoring of food service contractor performance.

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Fuel for the Afghan National Defense and Security Forces: Additional Steps Required for DoD to Transition Responsibilities to the Afghan Government

SIGAR 21-43-IP; July 14, 2021

The Special Inspector General for Afghanistan Reconstruction (SIGAR) evaluated the extent to which the DoD has, since April 2018, acted upon previous recommendations to review and assess fuel accountability, including coordinating with the MoD and MoI; and planned to ensure accountability and oversight for ANDSF fuel provisions in the future.

From FY 2010 through FY 2020, the DoD spent \$3.74 billion on fuel for the ANDSF. This fuel was required to operate more than \$9.82 billion in vehicles and aircraft that the DoD procured for the ANDSF, and to provide power to ANDSF bases and installations. The Army Contracting Command manages contracts and provides oversight for ANDSF fuel. In coordination with Combined Security Transition Command–Afghanistan (CSTC-A), the Army Contracting Command awarded contracts for the ANDSF's propane, petrol, diesel, and aviation fuel.

In April 2018, SIGAR reported on the DoD's management and oversight of the fuel provided for the ANDSF and highlighted serious issues with the fuel's management and oversight. The report made six recommendations to CSTC-A's Commanding General to address SIGAR's concerns. However, in October 2019, CSTC-A stated it was transitioning responsibility for ANDSF fuel to the Afghan government by 2022. CSTC-A did not explain how the Afghan government's inability to effectively manage and oversee ANDSF fuel activities, which SIGAR identified in its 2018 report, had been mitigated.

SIGAR determined that CSTC-A developed a timeline for transitioning fuel responsibility to the Afghan government. However, CSTC-A did not develop a transition plan in accordance with DoD guidance to ensure adequate controls and systems were in place so the Afghan government could effectively manage and oversee the ANDSF's fuel activities.

SIGAR made several new recommendations to the Commanding General of the Defense Security Cooperation Management Office–Afghanistan, to improve accountability and help ensure transition of responsibility for U.S.-funded fuel to the ANDSF. The DoD did not provide comments to a draft of this report; the DoD told SIGAR that it would be unable to respond to SIGAR requests and products due, in part, to the drawdown of U.S. forces in Afghanistan.

Ongoing Oversight Activities

As of September 30, 2021, the Lead IG agencies and their partner agencies had 25 ongoing projects related to OFS. Figure 6 describes the ongoing projects by strategic oversight area.

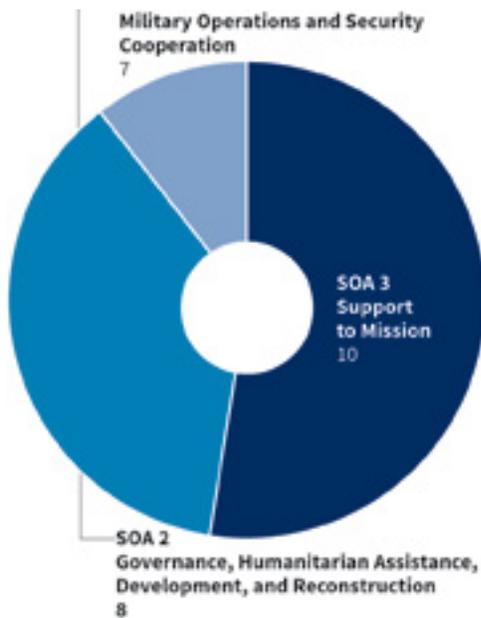
Tables 1 and 2, contained in Appendix C, list the title and objective for each of these projects. The following sections highlight some of these ongoing projects by strategic oversight area.

MILITARY OPERATIONS AND SECURITY COOPERATION

- The **DoD OIG** is conducting an evaluation determine whether the August 29, 2021, strike in Kabul, Afghanistan, was conducted in accordance with DoD policies and procedures. The evaluation will review pre-strike targeting process; damage assessment and civilian casualty review; and the post-strike reporting of information.
- The **DoD OIG** is conducting an evaluation to determine the extent to which the DoD managed and tracked displaced persons from Afghanistan through the biometrics enrollment, screening, and vetting process.
- **SIGAR** is conducting an audit to determine whether DoD-funded efforts to recruit, train, and retain women in the ANDSF were successful.

Figure 6.

Ongoing Projects by Strategic Oversight Area



GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

- **USAID OIG** is conducting an audit to determine the extent to which USAID has designated high priority countries and allocated water access, sanitation, and hygiene funding based on U.S. legislation, including for contracts in Afghanistan.

SUPPORT TO MISSION

- The **DoD OIG** is conducting an audit determine whether the DoD has adequately planned and provided support for the relocation of Afghan nationals.
- The **DoD OIG** is conducting an audit to determine whether DoD officials effectively distributed and administered coronavirus disease–2019 vaccines to the DoD’s workforce in accordance with DoD guidance.
- The **DoS OIG** is conducting an audit to determine whether the DoS followed acquisition policy in awarding noncompetitive contracts in support of overseas contingency operations in Afghanistan and Iraq.

Planned Oversight Projects

As of September 30, 2021, the Lead IG agencies and their partner agencies had 17 planned projects related to OFS. Figure 7 identifies the number of planned projects by strategic oversight area.

Tables 3 and 4, contained in Appendix D, list the titles and objectives for each of these projects. The following sections highlight some of these planned projects by strategic oversight area.

MILITARY OPERATIONS AND SECURITY COOPERATION

- The **DoD OIG** intends to conduct an evaluation to determine the extent to which the U.S. Central Command can defend critical assets within its area of responsibility against missile and unmanned aircraft system threats.

GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

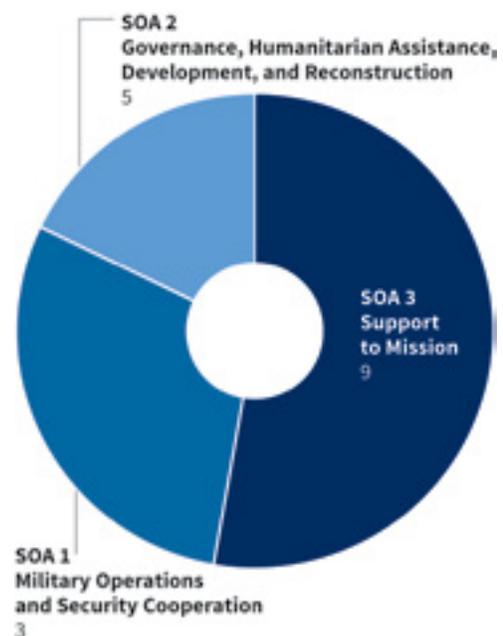
- **USAID OIG** intends to conduct an evaluation to determine whether USAID carried out its termination activities with its implementing partners to include closeout audits immediately prior to and after the closure of the USAID Mission in Kabul.

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 hostile fire pay/imminent danger pay, family separation allowances, and combat zone tax exclusions for combat zone deployments.
- The **DoS OIG** intends to conduct an audit to determine whether the U.S. Embassy in Kabul addressed key emergency action plan findings from prior DoS OIG reports and whether these preparations were effective in the August 2021 noncombatant evacuation and relocation of the U.S. Mission to Doha, Qatar.
- The **DoS OIG** intends to conduct an audit to determine the DoS has instituted internal control procedures and standardized designs to meet applicable physical security standards for temporary structures used at high-threat, high-risk posts.

Figure 7.

Planned Projects by Strategic Oversight Area



INVESTIGATIONS AND HOTLINE ACTIVITY

Investigations

The investigative components of the Lead IG agencies and their partner agencies continued to conduct investigative activity related to OFS during the quarter.

With the withdrawal of U.S. forces from Afghanistan, the DoD OIG's criminal investigative component, the Defense Criminal Investigative Service (DCIS), and investigative components of other Lead IG agencies have closed their offices in Afghanistan. However, Lead IG investigators are working on OFS-related cases from offices in Germany, Kuwait, Qatar, and the United States.

INVESTIGATIVE ACTIVITY RELATED TO OFS

During this quarter, Lead IG investigations resulted in \$11,517,273 recovered to the U.S. Government as a result of a settlement to False Claims Act allegations related to an aircraft maintenance contract in support of DoD missions in Afghanistan and Africa. Those actions are discussed below.

The investigative branches of the Lead IG agencies and their partner agencies closed 6 investigations, initiated 4 new investigations, and coordinated on 65 open investigations. The open investigations involve grant and procurement fraud, corruption, theft, computer intrusions, program irregularities, and human trafficking allegations.

The Lead IG agencies and partner agencies continue to coordinate their investigative efforts through the Fraud and Corruption Investigative Working Group, which consists of representatives from DCIS, the DoS OIG, USAID OIG, the U.S. Army Criminal Investigation Division, the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. This quarter, the Fraud and Corruption Investigative Working Group conducted 10 fraud awareness briefings for 44 attendees. The dashboard on page 74 depicts activities of the Fraud and Corruption Investigative Working Group.

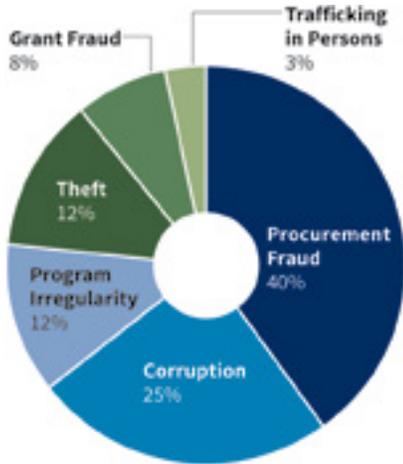
DOD CONTRACTOR AGREES TO PAY \$11 MILLION TO SETTLE FALSE CLAIMS ACT ALLEGATIONS

On July 6, a DoD contractor agreed to pay the United States \$11,088,000 to resolve False Claims Act allegations in connection with aircraft maintenance services performed on two U.S. Transportation Command contracts.

According to the investigation by DCIS, Army CID, SIGAR, the Department of Transportation, the Federal Aviation Administration (FAA), and the Air Force Office of Special Investigations, AAR Corp., located in Wood Dale, Illinois, and its subsidiary, AAR Airlift Group Inc. (Airlift), located in Melbourne, Florida, were awarded contracts to maintain helicopters in support of DoD missions in Afghanistan and Africa. The settlement resolves allegations that Airlift knowingly failed to maintain nine aircraft in accordance with contract requirements, and that because of this failure, the helicopters were not airworthy and should not have been certified as “fully mission capable.”

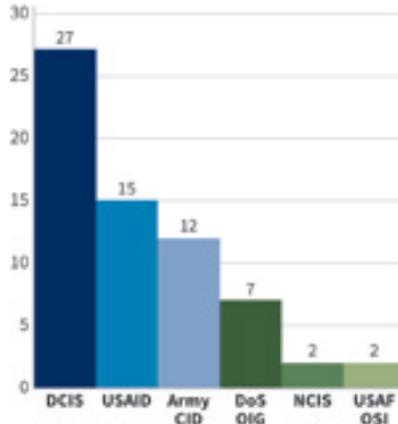
ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION FREEDOM'S SENTINEL
As of September 30, 2021

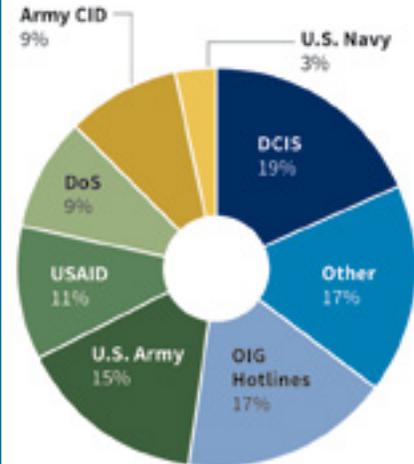


OPEN INVESTIGATIONS*
65

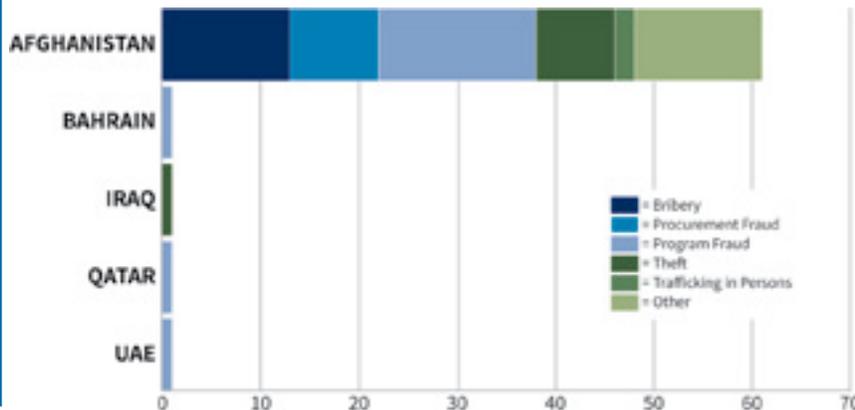
OPEN INVESTIGATIONS BY WORKING GROUP MEMBER*



SOURCES OF ALLEGATIONS



PRIMARY OFFENSE LOCATIONS



Q4 FY 2021 ACTIVITY

Cases Closed	6
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Q4 FY 2021 BRIEFINGS

Briefing Attendees	44
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Q4 FY 2021 RESULTS

Arrests	—
Criminal Charges	—
Criminal Convictions	—
Fines/Recoveries	\$11,088,000
Suspensions	—
Personnel Actions	—
Administrative Actions	\$429,273

* 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 9/30/2021.

AAR and Airlift agreed to pay the U.S. Government \$11,088,000 to resolve False Claims Act allegations. AAR and Airlift also agreed to pay \$429,273 to resolve a separate FAA matter citing deficiencies in Airlift’s helicopter maintenance.

USAID OIG OFFICE FOR INVESTIGATIONS ISSUES A SITUATIONAL ALERT ON FUTURE AID TO AFGHANISTAN

USAID OIG issued an alert to USAID Bureau for Humanitarian Assistance on September 16 because of several recent instances in which humanitarian aid in Afghanistan was compromised by intimidation and demands from the Taliban. In recent Top Management Challenges, USAID OIG noted the inherent risks and challenges in providing humanitarian and stabilization assistance in nonpermissive settings, particularly areas controlled by sanctioned or armed groups. While the events highlighted in the alert occurred prior to the Taliban’s takeover of the Afghan government in August, USAID-OIG anticipates that the Taliban will be emboldened to further direct or influence the implementation of humanitarian assistance programming in Afghanistan.

INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES

The Lead IG agencies and their partner agencies have 22 ongoing “legacy” investigations related to crimes involving the OFS area of operations that occurred prior to the designation of OFS.

Hotline

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

A DoD OIG Hotline investigator coordinates among the Lead IG agencies and others, as appropriate.

During the quarter, the DoD OIG hotline investigator received 60 allegations and referred 40 cases to Lead IG agencies and other investigative organizations. In some instances, it is possible for multiple cases to be referred to different Lead IG and other investigative agencies for the same allegations.

As noted in Figure 8, most of the allegations received by the DoD OIG hotline investigator during the quarter were criminal allegations or related to security.

Figure 8.

Hotline Activities







An Afghan evacuee cuts donated fabric at Fort McCoy, Wisconsin. (U.S. Army photo)

APPENDICES

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APPENDIX A

Classified Appendix to this Report

A classified appendix to this report provides additional information on Operation Freedom's Sentinel, as noted in several sections of this report. The appendix will be delivered to relevant agencies and congressional committees.

APPENDIX B

Methodology for Preparing this Lead IG Report

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

This report covers the period from July 1, 2021, through September 30, 2021. The three Lead IG agencies—DoD OIG, DoS OIG, and USAID OIG—and partner oversight agencies contributed the content of this report.

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

INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES

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

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

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

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

REPORT PRODUCTION

The DoD IG, as the Lead IG for this operation, is responsible for assembling and producing this report. The DoD OIG, the DoS OIG, and USAID OIG draft the sections of the report related to the activities of

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

APPENDIX C

Ongoing Oversight Projects

Tables 1 and 2 list the title and objective for Lead IG and partner agencies' ongoing oversight projects related to OFS.

Table 1.

Ongoing Oversight Projects Related to OFS by Lead IG Agencies, as of September 30, 2021

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of Entitlements and Allowances for Deployed Reserve Service Members

To determine whether the DoD Reserve Components mobilization process ensures that entitlements and allowances are accurately identified and processed prior to Service members' deployment, including those deployed to the OFS area of responsibility.

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

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

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

To determine the extent to which the U.S. Central Command and U.S. Special Operations Command developed and implemented programs in accordance with DoD Law of War requirements in order to reduce potential law of war violations when conducting operations.

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

To determine whether DoD officials effectively distributed and administered coronavirus disease–2019 vaccines to the DoD's workforce, including those serving in the OFS area of operations, in accordance with DoD guidance.

Audit of Tracking, Recovery, and Reuse of DoD-Owned Shipping Containers

To determine to what extent the Army, Navy, and Marine Corps complied with DoD requirements to 1) track, recover, and reuse DoD-owned shipping containers at facilities that support OFS, and 2) include those containers in an accountable property system of record.

Audit of DoD Support for the Relocation of Afghan Nationals

To determine whether the DoD has adequately planned and provided support for the relocation of Afghan nationals.

Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan

To determine whether the August 29, 2021, strike in Kabul, Afghanistan, was conducted in accordance with DoD policies and procedures.

Evaluation of the Screening of Displaced Persons from Afghanistan

To determine whether displaced persons from Afghanistan are being properly screened.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

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

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

Management Assistance Report: Open DoS OIG Recommendations Assigned to U.S. Embassy Kabul, Afghanistan

To determine the disposition of current open DoS OIG recommendations that were assigned to U.S. Embassy Kabul, Afghanistan and whether the open recommendations should be closed, revised, or remain as is.

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

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

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

Table 2.

Ongoing Oversight Projects Related to OFS by Lead IG Partner Agencies, as of September 30, 2021

ARMY AUDIT AGENCY

Acquisition Cross-Servicing Agreement Accountability

To determine whether the Army had processes in place to accurately record acquisition and cross-servicing agreement orders in Afghanistan.

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

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

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

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

To determine the DoD's efforts to recruit, train, and retain women in the Afghanistan National Defense and Security Forces; examine how it selected specific incentives and initiatives to support those efforts and measured the results; and the extent to which the efforts succeeded.

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

To determine 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 Afghan National Army's Northeastern Electrical Interconnect Power System in Dashti Shadian

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

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

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

Inspection of Afghan National Army Afghan Electrical Interconnect Electrical Infrastructure Pol-i-Charkhi

To determine whether construction was completed in accordance with contract requirements and technical specifications, and the facility is being used and properly maintained.

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

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

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

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

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

To determine the extent to which the DoD, since the beginning of FY 2019, has ensured the accuracy and completeness of data used in Afghan Personnel and Pay System and that the funds the DoD provides to the Afghan government to pay the Ministry of Defense salaries are disbursed to the intended recipients.

DoD and Afghan Air Force Vetting for Corruption

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

Audit of the USAID Termination of Awards in Afghanistan.

To assess USAID's termination of awards intended to support the reconstruction of Afghanistan from January 1, 2014, through December 31, 2020.

Audit of USAID Adherence to Guidance for Using Non-Competitive Contracts in Afghanistan

To determine the extent to which USAID followed applicable guidance when awarding non-competitive contracts, grants, and cooperative agreements for the reconstruction of Afghanistan.

Policing and Detainee Operations

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



APPENDIX D

Planned Oversight Projects

Tables 3 and 4 list the title and objective for Lead IG and partner agencies' ongoing oversight projects related to OFS.

Table 3.

Planned Oversight Projects Related to OFS by Lead IG Agencies, as of September 30, 2021

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

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

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

Evaluation of the U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems

To determine the extent to which the U.S. Central Command can defend critical assets within its area of responsibility against missile and unmanned aircraft system threats.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

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

To determine whether the DoS administered the PAE operations and maintenance contract in accordance with Federal and DoS requirements, and whether PAE operated in accordance with the contract terms and conditions.

*The DoS OIG recently announced a series of reviews related to the suspension of operations at the U.S. Embassy in Kabul. Those reviews are identified generally below but are not yet fully scoped or resourced. This previously planned project may be eliminated, rescheduled, or rescoped when the recently announced reviews are fully scoped and resourced.

Compliance Follow-up Audit of the Emergency Action Plan for U.S. Mission Afghanistan

To determine whether the U.S. Embassy in Kabul addressed key emergency action plan findings from prior DoS OIG reports and whether these preparations were effective in the August 2021 noncombatant evacuation and relocation of the U.S. Mission to Doha, Qatar.

*The DoS OIG recently announced a series of reviews related to the suspension of operations at the U.S. Embassy in Kabul. Those reviews are identified generally below but are not yet fully scoped or resourced. This previously planned project may be eliminated, rescheduled, or rescoped when the recently announced reviews are fully scoped and resourced.

Compliance Follow-up Audit of the Corrections System Support Program in Afghanistan

To determine whether the Bureau of International Narcotics and Law Enforcement Affairs implemented prior DoS OIG recommendations to correct deficiencies of the Corrections System Support Program.

*The DoS OIG recently announced a series of reviews related to the suspension of operations at the U.S. Embassy in Kabul. Those reviews are identified generally below but are not yet fully scoped or resourced. This previously planned project may be eliminated, rescheduled, or rescoped when the recently announced reviews are fully scoped and resourced.

The Afghan Special Immigrant Visa Program

*The DoS OIG recently announced a series of reviews related to the suspension of operations at the U.S. Embassy in Kabul, including a review of the Afghan Special Immigrant Visa Program. The project(s) comprising this review are not yet fully scoped or resourced.

Embassy Kabul Emergency Action Planning and Execution, Including Evacuation of U.S. Citizens and Afghan Nationals

*The DoS OIG recently announced a series of reviews related to the suspension of operations at the U.S. Embassy in Kabul, including a review of Embassy Kabul Emergency Action Planning and Execution, to include Evacuation of U.S. Citizens and Afghan Nationals. The project(s) comprising this review are not yet fully scoped or resourced.

DoS Processing of Afghans for Refugee Admission in the United States

*The DoS OIG recently announced a series of reviews related to the suspension of operations at the U.S. Embassy Kabul, including a review of DoS Processing of Afghans for Refugee Admission in the United States. The project(s) comprising this review are not yet fully scoped or resourced.

Audit of Physical Security Standards for Temporary Facilities at High Threat Posts

To determine whether the DoS has instituted internal control procedures and standardized designs to meet applicable physical security standards for temporary structures used at high-threat, high-risk posts.

* This project is affected by the suspension of operations at the U.S. Embassy in Kabul, and may require changes in scope or replacement with an alternate project.

Audit of the Department of State's Safety, Health, and Environmental Management and Fire Safety Programs at High Threat Posts

To determine whether responsible officials at high-threat, high-risk posts have implemented DoS safety, occupational health, and environmental management program requirements; and DoS fire protection program policies.

Resettlement of Afghan Refugees and Visa Recipients

*The DoS OIG recently announced a series of reviews related to the suspension of operations at the U.S. Embassy in Kabul, including a review of the Resettlement of Afghan Refugees and Visa Recipients. The project(s) comprising this review are not yet fully scoped or resourced.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL**Termination of USAID Activities in Afghanistan**

To evaluate how USAID carried out its termination activities with its implementing partners to include closeout audits immediately prior to and after the closure of the USAID Mission in Kabul.

Follow Up Review: USAID Risk Management Activities in Afghanistan

To follow up on previous recommendations related to USAID's risk management activities in Afghanistan following the collapse of the Government of the Islamic Republic of Afghanistan.

Evaluation of USAID's Sanctions Policies and Procedures

To determine to what extent USAID has policies and procedures for obtaining Office of Foreign Assets Control licenses and adhering to U.S. Government sanctions in humanitarian settings.

Table 4.

Planned Oversight Projects Related to OFS by Lead IG Partner Agencies, as of September 30, 2021**SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION****Evaluation of the Collapse of the Afghan National Defense and Security Forces**

To identify and evaluate the contributing factors that led to the August 2021 collapse and dissolution of the Afghan National Security and Defense Force.

Evaluation of the Status of Afghanistan Reconstruction Funding and U.S. Funded Programs in Afghanistan

To evaluate the current status of appropriated or obligated U.S. funding for reconstruction programs in Afghanistan as of October 1, 2021.

Evaluation of Taliban Access to U.S. Provided On-Budget Assistance and Materiel

To evaluate the extent to which the Taliban have access to U.S. on-budget assistance or U.S.-funded equipment and defense articles previously provided to the Government of Islamic Republic of Afghanistan and the Afghan National Security and Defense Force, as well as any mechanisms the U.S. Government is using to recoup, recapture, or secure this funding and equipment.

ACRONYMS

Acronym	
AAF	Afghan Air Force
ANA	Afghan National Army
BHA	USAID Bureau for Humanitarian Assistance
CBP	DHS U.S. Customs and Border Protection
COVID-19	coronavirus disease–2019
DIA	Defense Intelligence Agency
DSCMO-A	Defense Security Cooperation Management Office–Afghanistan
DHS	Department of Homeland Security
DoD	Department of Defense
DoS	Department of State
FBI	Federal Bureau of Investigation
FY	fiscal year
HKIA	Hamid Karzai International Airport
IED	improvised explosive device
IG	Inspector General
ISIS-K	Islamic State of Iraq and Syria–Khorasan
Lead IG	Lead Inspector General
Lead IG agencies	DoD OIG, DoS OIG, and USAID OIG

Acronym	
MRAP	Mine-Resistant Ambush Protected vehicle
NATO	North Atlantic Treaty Organization
NGO	nongovernmental organization
OCHA	UN Office for the Coordination of Humanitarian Affairs
OCO	overseas contingency operation
OFS	Operation Freedom's Sentinel
OIG	Office of Inspector General
OUSDP(P)	Office of the Under Secretary of Defense for Policy
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
UN	United Nations
UNDP	United Nations Development Programme
UNICEF	United Nations Children's Fund
USAID	U.S. Agency for International Development
USCENTCOM	U.S. Central Command
USFOR–A	United States Forces–Afghanistan
WFP	UN World Food Programme



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An Afghan woman goes down the stairs with her baby at the Evacuation Control Center at HKIA. (U.S. Marine Corps photo)

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