OPERATION ENDURING SENTINEL
OPERATION FREEDOM'S SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS

APRIL 1, 2022–JUNE 30, 2022

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 the Inspectors General on Integrity and Efficiency has designated the DoD Inspector General (IG) as the Lead IG for both Operation Enduring Sentinel (OES) and Operation Freedom's Sentinel (OFS). The DoS IG is the Associate IG for the operations. The USAID IG participates in oversight of the operations.

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 OES and 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 OES, 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.

FOREWORD

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

In October 2021, the Department of Defense (DoD) initiated OES as the new U.S. mission to counter terrorist threats emanating from Afghanistan. The Lead IG will continue to conduct oversight and report on OFS closeout activities through September 30, 2022.

The Lead IG agencies will also conduct oversight and report on the OES mission to conduct over-the-horizon counterterrorism operations and to engage with Central Asian and South Asian regional partners to combat terrorism and promote regional stability.

This quarterly report describes the activities of the U.S. Government in support of OES and OFS, as well as the work of the DoD, the Department of State (DoS), and the U.S. Agency for International Development (USAID) to further the U.S. Government's policy goals in Afghanistan, during the period of April 1, through June 30, 2022.

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 eight audit, inspection, and evaluation reports related to OFS and OES.

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

Sean W. O'Donnell
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On the Cover
(Top row): In a briefing, U.S. Airmen share their experiences from the U.S. withdrawal from Afghanistan (U.S. Air Force photo); destruction from the June 22 earthquake that hit southeastern Afghanistan (WFP photo). (Bottom row): Families arrive at a distribution site to receive food assistance from the WFP (WFP photo).

MESSAGE FROM THE LEAD INSPECTOR GENERAL

Sean W. O'Donnell

I am pleased to present this Lead Inspector General (Lead IG) report on Operation Enduring Sentinel (OES) and Operation Freedom's Sentinel (OFS), the current and previous missions to counter terrorist threats emanating from Afghanistan.

During the quarter, the DoD continued to monitor terrorist threats in Afghanistan remotely and did not conduct any strikes. On July 31, after the quarter ended, U.S. forces conducted the first counterterrorism strike in Afghanistan since the completion of the U.S. withdrawal in August 2021, killing al-Qaeda leader Ayman al-Zawahiri at the house in Kabul in which he had been living.

Al-Qaeda continued to maintain a quiet presence in Afghanistan, while ISIS-Khorasan (ISIS-K) increased its level of terrorist violence. Attacks within Afghanistan largely targeted Shia religious minorities, including the bombing of a mosque that killed 31 and wounded more than 60 individuals. ISIS-K also conducted cross-border attacks in Pakistan, Uzbekistan, and Tajikistan. These external attacks did not cause significant casualties but sought to demonstrate the terrorist group's international reach.

The Taliban continued to seek international recognition this quarter, though no foreign country recognized the group as the government of Afghanistan. However, regional nations engaged diplomatically with the Taliban, including the People's Republic of China, Russia, and Iran, all of which permitted Taliban representatives to occupy and operate the Afghan embassies in their respective capitals.

During the quarter, the DoD provided its accounting of U.S. military equipment left in Afghanistan after the withdrawal. According to the Office of the Under Secretary of Defense for Policy, the U.S. military removed nearly all major equipment used by U.S. troops in Afghanistan with several exceptions, such as vehicles that were either transferred to the Afghan military or destroyed. The U.S.-funded equipment that the Taliban seized had been property of the Afghan National Defense and Security Forces. The DoD estimated that $7.12 billion worth of U.S.-funded aircraft, vehicles, weapons, munitions, and other equipment were still in Afghan government inventories at the time of the Taliban takeover.

Lead IG oversight remains critical to assessing the effectiveness of U.S. policies related to Afghanistan. The IG community continues to coordinate its oversight work to examine the U.S. Government's withdrawal, evacuation, and resettlement efforts since the collapse of the Afghan government last August. I look forward to working with my Lead IG colleagues to continue to provide oversight of and report on OES, OFS, and other U.S. Government activity related to Afghanistan, as required by the IG Act.

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

A World Food Programme convoy travels to earthquake-affected areas in Khost and Paktika provinces. (WFP photo)

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The WFP provides emergency assistance to families affected by the June 22 earthquake that hit southeastern Afghanistan. (WFP photo)

EXECUTIVE SUMMARY

The U.S. Central Command (USCENTCOM) did not conduct any airstrikes in Afghanistan during the quarter.[1] After the quarter ended, a U.S. airstrike killed Ayman al-Zawahiri, the leader of al-Qaeda, in Kabul on July 31.[2] This was the first U.S. airstrike in Afghanistan since the completion of evacuation efforts on August 30, 2021.[3] Chairman of the Joint Chiefs of Staff General Mark Milley said that the DoD continued to conduct surveillance and has the capabilities to strike terrorist targets if it sees a threat emanating from Afghanistan.[4] The Defense Intelligence Agency (DIA) reported no significant change to its previous assessment that ISIS-Khorasan (ISIS-K) probably had at least 2,000 members, al-Qaeda in the Indian Subcontinent had approximately 200 members, and the Tehrik-i-Taliban Pakistan likely had about 4,000 members operating in Afghanistan.[5]

ISIS-K was the most active terrorist group in Afghanistan during the quarter, claiming 80 attacks—a 90 percent increase from the previous quarter—including some complex attacks, demonstrating the group's capability to strike multiple targets in quick succession.[6] Most of these attacks targeted Afghanistan's Shia Hazara and Sufi religious minorities, civilian infrastructure, and security forces in neighboring countries, likely aiming to undermine Taliban rule, weaken security, and promote ISIS-K's transnational reach and Sunni fundamentalist ideologies.[7] ISIS-K's most lethal attack of the quarter was the bombing of a Hazara mosque in Mazar-e-Sharif that killed at least 31 civilians and wounded more than 60.[8] The group also claimed cross-border attacks on military targets in Pakistan, Uzbekistan, and Tajikistan.[9] The DIA reported that it saw no indications that ISIS-K has planned or executed terrorist operations targeting the U.S. homeland during the quarter.[10]

U.S. diplomats temporarily halted in-person, high-level engagements with the Taliban after the Taliban banned girls from attending secondary school in March. Senior U.S. leaders spoke with the Taliban's Foreign Minister to urge a reversal of this order and to discuss Afghanistan's economy, recent terrorist attacks, and other issues.[11] In June, the U.S. Government resumed in-person engagements with the Taliban with a senior interagency delegation in Doha, Qatar. The group discussed the earthquakes in Afghanistan and $54 million in new U.S. disaster assistance.[12] While no nation that engaged with the Taliban recognized the group as the government of Afghanistan during the quarter, the People's Republic of China (PRC) accepted the credentials of Taliban representatives and permitted them to operate the Afghan Embassy in Beijing.[13]

Lead IG Oversight Activities

The Lead IG agencies and their partner agencies completed nine oversight projects related to Operation Enduring Sentinel (OES) and Operation Freedom's Sentinel (OFS) during the quarter, including one management advisory issued by the DoD OIG related to the DoD's activation and use of the Civil Reserve Air Fleet during the evacuation and withdrawal from Afghanistan. These reports examined various activities that support or supported OES and OFS, including whether the DoS effectively monitored contractors' adherence to policies related to preventing trafficking in persons; whether USAID effectively managed awards and humanitarian assistance programs in Afghanistan; and SIGAR's oversight of reconstruction programs in Afghanistan. As of June 30, 2022, 31 projects were ongoing, and 7 projects were planned.

During the quarter, Lead IG investigations resulted in one conviction related to an investigation into suspected fraud concerning a DoD contract to provide translators for U.S. Government programs in Afghanistan. The investigative branches of the Lead IG agencies and their partner agencies closed 15 investigations, initiated 7 new investigations, and coordinated on 50 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 10 cases to Lead IG agencies or other investigative organizations.

Approximately 60 percent of Afghanistan's population will require humanitarian assistance in 2022.[14] Afghanistan's economic crisis has limited access to food, healthcare, and education while driving up household debt.[15] On June 22, a magnitude 5.9 earthquake struck southeastern Afghanistan, killing approximately 770 people and injuring 1,500 others, exacerbating the need for assistance among vulnerable populations in that region.[16] While the need for humanitarian assistance increased this quarter, Taliban policies—such as the requirement that female humanitarian workers be escorted by male chaperones and Taliban involvement with the designation of aid beneficiaries—hindered the work of humanitarian implementers.[17]

The DoD estimated that U.S.-funded equipment valued at $7.12 billion was in the inventory of the former Afghan government when it collapsed, much of which has since been claimed by the Taliban. This included military aircraft valued at $923.3 million—some of which were demilitarized and rendered inoperable during the evacuation—and ground vehicles valued at $4.12 billion. The DoD noted that the Afghan forces were heavily reliant on U.S. contractor support to maintain both their aircraft and vehicle fleets, and without this continued support, the long-term operability of these assets would be limited. Additionally, Afghan forces had 316,260 weapons, worth $511.8 million, as well as ammunition and other equipment in their stocks when the former government fell, though the operational condition of these items was unknown. The DoD reported that the U.S. military removed or destroyed nearly all major equipment used by U.S. troops in Afghanistan throughout the drawdown period in 2021.[18]

A U.S. Soldier surveys Kabul from the back of a CH-47 Chinook helicopter in March 2020. (U.S. Army Reserve photo)

About Operation Freedom's Sentinel and Operation Enduring 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 then-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. The Taliban committed to, among other things, not allowing any of its members, other individuals, or groups, including al-Qaeda, to use the territory of Afghanistan as a base from which to threaten the security of the United States and its allies. In April 2021, President Biden announced that U.S. troops would not meet the agreed upon 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.

In August 2021, U.S. military forces completed their final withdrawal soon after the Taliban seized control of most of Afghanistan's territory, including Kabul, leading to the collapse of the U.S.-supported Afghan government and military on August 15. The U.S. Embassy staff in Kabul was evacuated during the airlift of U.S., allied, and certain Afghan personnel and their families, and the final flight departed Kabul on August 30. Some former staff from the U.S. Embassy in Kabul have since resumed working from the U.S. Embassy in Doha, Qatar. On October 1, 2021, the DoD terminated the OFS mission and initiated Operation Enduring Sentinel.

Families arrive at a distribution site to receive food assistance from the WFP. (WFP photo)

OPERATION ENDURING SENTINEL

U.S. GOVERNMENT DOES NOT RECOGNIZE A GOVERNMENT IN AFGHANISTAN

The U.S. Government has not taken a position to date on whether to recognize a government in Afghanistan. Accordingly, references in this report to Taliban governance, the Taliban's ministries and officials, a former Afghan government, and similar phrases are not meant to convey any U.S. Government view or decision on recognition of the Taliban or any other entity as the government of Afghanistan.[19]

OPERATION ENDURING SENTINEL

SECURITY

U.S. ACTIVITIES

No U.S. Airstrikes in Afghanistan During the Quarter

The U.S. Central Command (USCENTCOM) reported that it did not conduct any airstrikes in Afghanistan during the quarter.[20] On May 11, Chairman of the Joint Chiefs of Staff General Mark Milley told Congress that the DoD continued to conduct surveillance in Afghanistan with the goal of preventing that nation from being used as a platform that terrorists can use to attack the United States. He said that the DoD has the capabilities to conduct strike operations if it sees a threat emanating from Afghanistan.[21] Further information about U.S. military activities related to Afghanistan is available in the classified appendix to this report.

After the quarter ended, the White House reported that a U.S. airstrike killed Ayman al-Zawahiri, the leader of al-Qaeda. The July 31 strike on the house where al-Zawahiri was staying in Kabul was the first U.S. airstrike in Afghanistan since the completion of evacuation efforts on August 30, 2021.[22] Al-Zawahiri had been the leader of al-Qaeda since the U.S. raid that killed Osama bin Laden in 2011. He served as bin Laden's deputy during the planning of the attack on the USS Cole and the September 11 attacks.[23]

According to the Office of the Under Secretary of Defense for Policy, the DoD reviews the legal basis for operations against al-Qaeda and ISIS elements in Afghanistan on an ongoing basis. Attorneys in the International Affairs division of the DoD Office of General Counsel are primarily responsible for providing legal advice on matters of international law, in consultation with multiple DoD components and their attorneys, as well as interagency partners. Any decision to change the legal basis for such operations would occur at senior DoD levels and would require reporting to Congress under existing Federal law.[24]

ISIS-K AND AL-QAEDA ACTIVITIES

The Defense Intelligence Agency (DIA) reported no significant change to its assessment regarding the number of ISIS-Khorasan (ISIS-K), al-Qaeda in the Indian Subcontinent (AQIS), and Tehrik-i-Taliban Pakistan (TTP) members in Afghanistan during the quarter.

President Joe Biden meets with his national security team to discuss the counterterrorism operation directed against Ayman al-Zawahiri. (White House photo)

As of late May, ISIS-K probably had at least 2,000 members, AQIS approximately 200 members, and the TTP about 4,000 members operating in Afghanistan.[25]

ISIS-K Increases Violent Terrorist Activity in Afghanistan

Initially founded in 2015 as ISIS's local branch in Afghanistan, Central Asia, Iran, and Pakistan, ISIS-K is committed to advancing the militant Islamist ideology of the central ISIS organization (ISIS-Core) and expanding ISIS territory.[26] According to the DIA, ISIS-K conducted attacks in multiple provinces in 2022 and continues to operate under ISIS's structure of "national provinces," even though the group does not hold any territory in Afghanistan or Central Asia.[27] ISIS claims to have such provinces in regions around the world, including Nigeria, the Philippines, and Egypt. Despite the fact that, like the core ISIS group in Syria, these affiliates no longer control territory, ISIS continues to present itself as an organization with global reach.[28]

According to a report by the Council on Foreign Relations, the Taliban is unlikely to significantly weaken ISIS-K. The Taliban's Ministry of Interior and its General Directorate of Intelligence tried to synchronize their efforts to combat ISIS-K's operations in urban areas, but ISIS-K has continued to increase the number of its attacks in Afghanistan. Additionally, the U.S. Government has been significantly challenged in its conduct of counterterrorism operations in Afghanistan due to the absence of a physical presence in country, lack of partner forces, scant intelligence, and lack of access to nearby military bases.[29]

During the quarter, ISIS-K directed terrorist attacks against Taliban, sectarian, and civilian infrastructure targets, and it increased the frequency and geographical range of the group's attacks. According to the DIA, ISIS-K likely intends these attacks to delegitimize the Taliban and weaken security in Afghanistan. During the quarter, ISIS-K claimed 80 attacks, a 90 percent increase from the 42 claimed in the previous quarter.[30]

During the quarter, ISIS-K claimed 80 attacks, a 90 percent increase from the 42 claimed in the previous quarter.

The DIA said that while ISIS-K has the intent and capability to attack U.S. interests in the region—such as U.S. diplomatic facilities, DoD personnel and equipment, and U.S. citizens in South and Central Asia—the group focused on attacks this quarter on non-U.S. targets within Afghanistan and against neighboring Central and South Asian States. ISIS-K probably has the intent but not the capability to attack the U.S. homeland, according to the DIA.[31] The DIA reported that it saw no indications that ISIS-K has planned, trained for, or executed terrorist operations targeting the U.S. homeland.[32] Also, the DIA noted that it saw no ISIS-K intent to hinder or infiltrate relocation activities of American citizens from Afghanistan, lawful permanent residents, or at-risk Afghans.[33]

ISIS-K Increases Attacks Against Religious Minorities and Neighboring States

ISIS-K conducted several attacks during the quarter that demonstrated the group's capability to carry out multiple high-profile attacks—attacks directed against a deliberate target, resulting in 15 or more casualties or causing the destruction of functional property—in rapid succession across a wide area.[34] Many of these attacks targeted Afghanistan's Shia Hazara civilians and neighboring states. The attacks likely increased ISIS-K's morale and recruitment by promoting the group's transnational reach and Sunni fundamentalist ideologies, according to the DIA.[35] (See Figure 1.) In addition, ISIS-K destroyed at least four electrical pylons during the quarter in two separate attacks in Kunduz and Samangan provinces.[36]

ISIS-K also increased its attacks in Pakistan and conducted its first cross-border operations in Tajikistan and Uzbekistan, demonstrating expanded operating range and attack capabilities from its bases in northern Afghanistan.[37] The DIA said that this trend probably signaled ISIS-K's intent to conduct more attacks outside Afghanistan during the coming year.[38] In Pakistan, ISIS-K conducted attacks against members of the Shia Muslim minority and Pakistani security forces.[39] The attacks in Uzbekistan and Tajikistan targeted security forces. Although the attacks caused little damage, ISIS-K media released videos of several attacks, in an attempt to raise the morale of the group's fighters and increase its appeal to potential Central Asian supporters.[40] On May 4, ISIS-K's Voice of Khorasan magazine released an English-language publication that celebrated the claimed attack against Uzbekistan and the Taliban's failure to prevent attacks against neighboring countries from Afghanistan.[41]

Figure 1.

Selected ISIS-K Attacks In Afghanistan During The Quarter

APRIL 21
Bombing of a Shia Hazara mosque in Mazar-e-Sharif killed at least 31 civilians and wounded more than 60. It was ISIS-K's most lethal attack of the quarter.[42]

Bombing in Kunduz province killed four people and wounded eight others.[43]

Attack in Kabul wounded two children.[44]

Attack in Nangarhar province killed four Taliban members.[45]

APRIL 22
Bombing of mosque in Kunduz targeted members of the Sufi community and killed at least 33 people.[46]

APRIL 29
Bombing of a mosque in Kabul targeted members of the Sufi community and killed at least 10 people.[47]

MAY 25
Three nearly simultaneous explosions aboard public transit minibuses in different districts of Mazar-e-Sharif killed or injured at least 25 people.[48]

Bombing at a mosque in Kabul killed at least 6 people and wounded 18 others.[49] There was no immediate claim of responsibility for this attack, though media reports described it as bearing the hallmarks of ISIS-K.[50]

JUNE 18
Gunmen attacked a Sikh temple in Kabul, throwing grenades at security guards and detonating a nearby car bomb, which killed at least two people and wounded seven.[51]

Selected ISIS-K Attacks Outside Afghanistan During The Quarter

APRIL 18
Cross-border rocket attack against an Uzbek military base in Termez, Uzbekistan from Balkh province. This was ISIS-K's first attack into Uzbekistan since the Taliban regime takeover in August.[52]

MAY 7
Cross-border rocket attack from Takhar province against Tajik military facilities along the Afghanistan-Tajikistan border.[53]

JUNE
Throughout June, ISIS-K targeted Pakistani security forces and sectarian targets along the Afghanistan-Pakistan border, claiming 15 attacks in Pakistan during the quarter, compared to 5 claimed attacks during the previous quarter, according to the DIA.[54]

ISIS-K Propaganda Aims to Show a Resurgent Terrorist Group and Weaken the Taliban's Image

According to a report by a UN monitoring team, ISIS-K propaganda, which is largely disseminated through encrypted social media platforms, has shifted its focus over the past 12 months to a greater emphasis on theological themes, rather than simply claiming credit for attacks.[55] Despite the shift in focus, ISIS-K propaganda highlighted the high tempo of its terrorist operations within Afghanistan to demonstrate the group's capacity for violent action.[56]

During the quarter, ISIS-K sustained efforts to exploit anti-Taliban sentiment and Taliban governance shortfalls among marginalized populations, which probably will boost the group's recruitment and enable it to conduct a wider range of operations in the coming year. The DIA reported that ISIS-K has exploited the widespread poverty in Afghanistan in its recruitment efforts by offering payments to potential recruits. ISIS-K's attacks on Shia mosques and critical infrastructure have highlighted the Taliban's inability to provide basic security for the local population.[57] Further information about ISIS-K activity during the quarter is available in the classified appendix to this report.

The DIA reported that ISIS-K's targeting of neighboring countries is likely part of a campaign to weaken the Taliban's international image. In April and May, ISIS-K highlighted its attacks against Uzbekistan and Tajikistan in propaganda to target Central Asians for recruitment, to boost morale among ISIS-K supporters, and to garner media attention. Since January, ISIS-K has published media in Central Asian languages to reach ethnic minorities in the region.[58]

In April and May, ISIS-K highlighted its rocket attacks against Uzbekistan and Tajikistan in propaganda to target Central Asians for recruitment, to boost morale among ISIS-K supporters, and to garner media attention.

ISIS-K Maintains Operational and Financial Ties to ISIS-Core but May Need to Seek New Local Funding Sources

According to a report by the Counter Extremism Project—a private, nonprofit policy advocacy organization—various ISIS-K outlets have linked ISIS-K's recent attacks to ISIS-Core's global "Vengeance for the Two Sheikhs" campaign. This global campaign was announced by ISIS-Core propaganda outlets on April 17 as a response to the killing of ISIS leader Abu Ibrahim al-Hashimi al-Quraishi and ISIS spokesman Abu Hamza al-Qurashi, in a U.S. raid in Syria in February 2022.[59] According to the DIA, ISIS-K's active participation in this campaign—publicly linking its attacks directly to the broader ISIS-Core campaign message—demonstrated ISIS-K's continued subordination to and receptivity to guidance from ISIS-Core leadership.[60] ISIS-K also receives and translates ISIS-Core propaganda into local languages for targeted audiences.[61]

During the quarter, ISIS-K released six issues of its propaganda magazine through the ISIS-Core affiliated I'lam Foundation, which included the launch of a Pashto language edition in May. ISIS-K regularly produces propaganda through its local media outlet and relies on ISIS-Core for publication. Additionally, ISIS-Core frequently highlights ISIS-K's claimed attacks in its media publications, including its flagship al-Naba newsletter. This quarter, ISIS-linked media groups also released several videos, including some in English, accusing the Taliban of siding with the United States and calling on Afghans to join ISIS.[62] The DIA reported that it did not know the extent to which this propaganda was influencing the target audience or aiding in terrorist recruitment.[63]

ISIS-K probably relies on funding from ISIS-Core and foreign-based supporters, as well as various criminal activities, including extortion and kidnapping-for-ransom, to pay its militants and fund operations, according to a report by the U.S. Department of the Treasury.[64] The DIA reported that ISIS-K is probably more capable of consistently paying its members for the next 6 months than the Taliban, which is struggling to pay its personnel as it faces a budget shortfall of more than $500 million.[65] However, according to a UN report, ISIS-K will need to supplement this funding with new local revenue streams or donations from wealthy individuals to remain viable.[66]

In previous years, ISIS-K has raised funds from Salafi mosques and madrassas in the Afghan-Pakistan border area, where ISIS-K originated. However, the Taliban has taken efforts to curtail contributions from these sources. To elicit funds, garner new recruits, and be seen as a credible threat to the Taliban, ISIS-K may seek to control territory that includes the Salafi communities of eastern Afghanistan. Also, the Taliban's suppression of Salafi communities risks potentially pushing their members to support ISIS-K, according to the UN report.[67]

Al-Qaeda Maintains Close Ties with the Taliban and a Low Profile in Afghanistan

According to the UN report, the relationship between al-Qaeda and the Taliban remains close and is underscored by the presence, both in Afghanistan and the region, of al-Qaeda leadership and affiliated groups, such as AQIS.

Al-Qaeda and its regional affiliate, AQIS, probably do not have the intent or capability to conduct attacks in the U.S. homeland, according to the DIA.[68] AQIS has been primarily focused on its own survival and reorganization for the past several quarters.[69] While the group has the intent to conduct attacks against U.S. interests in the region, AQIS's capability to conduct regional attacks is probably limited and reliant on cooperation with likeminded groups and individuals, according to the DIA. However, both groups attempt to inspire attacks worldwide, including against the United States.[70]

According to the UN report, the relationship between al-Qaeda and the Taliban remains close and is underscored by the presence, both in Afghanistan and the region, of al-Qaeda leadership and affiliated groups, such as AQIS. Al-Qaeda has used the Taliban's takeover to attract new recruits and funding and to inspire al-Qaeda affiliates globally, according to the UN report. The report also said that al-Qaeda affiliated terrorists view Afghanistan under the Taliban as a friendly environment for continued occupancy.[71]

During the quarter, the DIA maintained its earlier assessment that the Taliban will probably allow legacy al-Qaeda members to remain in Afghanistan, provided they do not threaten the regime's security or autonomy. The Taliban has consistently assured regional stakeholders that it will not allow terrorist groups to threaten other countries as part of its efforts to secure foreign humanitarian and developmental assistance and demonstrate compliance with the Doha agreement. In June, acting Taliban Defense Minister Yaqub publicly reaffirmed the Taliban's commitment to the counterterrorism stipulations in the Doha Agreement, according to the DIA.[72]

As of May, the operational activities of al-Qaeda in Afghanistan had been limited to advice and support to the Taliban, including taking part in Taliban military operations in the lead-up to the August 2021 takeover of the country, according to a UN report. Al-Qaeda core played an advisory role, while AQIS fighters were represented at the individual level among Taliban combat units. Going forward, al-Qaeda appears free to pursue its objectives, short of international attacks or other high-profile activity that could embarrass the Taliban or harm its interests. These objectives are likely to include recruitment, training, fundraising, and propaganda. The UN report assessed that al-Qaeda is focused on reorganizing itself in the short-to-medium term with the ultimate objective of continuing its idea of global jihad.[73]

TALIBAN ACTIVITIES

The Taliban Continues to Develop Its Security Forces to Counter ISIS-K and Opposition Groups

In May, the Taliban's Ministry of Defense announced that it had recruited 130,000 soldiers into its army, with a goal of fielding a total of 150,000 troops. In June, the Taliban deployed thousands of troops and reorganized its leadership in Baghlan and Panjshir provinces to target anti-Taliban resistance strongholds. The DIA reported incidents of Taliban commanders defecting to resistance movements, defying orders, or taking control of districts

under their own banner occurred during the quarter.[74] The DIA said the number of rebelling Taliban commanders claiming territory as their own was likely very small, and noted that taking control did not equate to maintaining control.[75]

The DIA assessed that the Taliban has the capability to target individual ISIS-K members but likely does not have the intelligence capability to preemptively disrupt attack planning. The DIA reported that as of mid-May, the Taliban increased its counterterrorism operations against ISIS-K by establishing checkpoints and conducting house-to-house searches, probably to deny the National Resistance Front (NRF) and ISIS-K the capability to target critical infrastructure.[76]

During the quarter, the Taliban increased the size of its military and conducted operations against anti-Taliban resistance groups in an effort to solidify the regime's legitimacy and promote national stability. As of June, the Taliban had begun to professionalize its security forces by conducting basic and advanced military training courses for their security force members; establishing formal military units, ranks, and chains of command; and ensure accountability of military equipment with the goal of establishing a conventional military and security force.[77] The Taliban continued to develop its command structure while carrying out military operations against anti-Taliban resistance groups and ISIS-K, likely maintaining robust command and control among its regional commanders and thousands of deployed fighters, according to the DIA.[78]

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The Taliban has been reorganizing the structure of its Ministry of Defense, including redeveloping its air force, to suit its needs, the DIA said.[79] According to the UN report, the Taliban claim to have 40 operational aircraft, recovered from the former Afghan government, including two Mi-17 helicopters, two UH-60 Black Hawk helicopters, two MD-530 light helicopters, two Mi-24 helicopter gunships, and one fixed-wing transport aircraft, all of which have been observed flying.[80] In June, the Taliban's Ministry of Defense announced that it had completed repairs on a Russian An-32 military cargo plane and a C-208 aircraft. A Taliban representative told reporters that both aircraft, which will be used for military transportation, have flown successfully over Kabul.[81] According to the report, flying these aircraft has propaganda value for the Taliban but little military utility. For the few aircraft in service, the Taliban lacks the parts and trained mechanics to maintain them and has few qualified pilots to fly them.[82]

Taliban Messaging Aims to Undercut ISIS-K

During the quarter, the Taliban aimed to trivialize ISIS-K's activities and highlight Taliban successes through information operations with the goal of reducing local support for the extremist group, according to the DIA. In late June, the Taliban publicly announced that an ISIS-K attack on a Sikh temple in Kabul resulted in two people killed and seven others wounded. The DIA said that the Taliban's announcement was likely in response to ISIS-K's claim that 50 people were killed or injured during the same attack. In early April, the Taliban claimed that ISIS-K attacks had declined because of a former-ISIS-K leader joining the Taliban. In June, the Taliban announced that its ground forces had successfully targeted ISIS-K members associated with the attacks on mosques and infrastructure in Kabul as well as an ISIS-K training camp in Takhar province.[83]

In May, a Taliban spokesman told reporters, "Without doubt, [ISIS-K] has been defeated and suppressed," describing the recent suicide bombings of mosques and schools as "symptoms of its weakness and defeat."[84] These assertions echo past comments made by U.S. leaders about the Taliban. In 2018, DoD spokesperson Dana White told reporters that the Taliban had lost ground, and "the fact that their attacks have been more spectacular and they've killed more civilian innocent lives shows that they're desperate."[85]

ANTI-TALIBAN OPPOSITION GROUP ACTIVITIES

National Resistance Front and Others Challenge the Taliban in Northeastern Afghanistan

Challenges to Taliban governance and security efforts by anti-Taliban resistance groups likely are confined to Panjshir, Baghlan, and Takhar provinces, north of Kabul, where the resistance maintains the bulk of its forces and enjoys local support, according to the DIA. As of this quarter, anti-Taliban resistance groups did not present major obstacles to Taliban governance outside the Panjshir area. As of early June, the Taliban has deployed thousands of reinforcements to Panjshir and Baghlan provinces to conduct operations against the NRF. Heavy fighting between anti-Taliban resistance groups and the Taliban was limited to Panjshir province and several nearby districts in Baghlan and Takhar provinces, according to the DIA. The occupation of the Panjshir valley by thousands of Taliban and frequent fighting likely disrupted Taliban governance efforts in those immediate areas.[86]

Clashes between the Taliban and NRF this quarter resulted in dozens of people killed. According to media reporting, these attacks were unlikely to pose an imminent threat to Taliban control, but the active resistance there runs counter to the Taliban's narrative that it has brought peace and security to Afghanistan.[87] Taliban representatives denied that any fighting took place in the Panjshir area and blamed outside propaganda for spreading false information.[88] However, local residents interviewed by the media stated that they had witnessed fighting between the Taliban and the NRF, and the Taliban's Minister of Information told media representatives that the Taliban had dispatched thousands of fighters to the area.[89]

The DoS also reported that Taliban fighters struggled to maintain morale against a guerilla campaign conducted by highly motivated NRF forces, many of them well-trained former members of the Afghan National Defense and Security Forces.

Panjshir was the one province the Taliban was unable to pacify during the group's previous reign in the 1990s. The current anti-Taliban resistance there is led by former Afghan vice president Amrullah Saleh and Ahmad Massoud, the son of Ahmad Shah Massoud, who led the resistance against the Taliban in the 1990s and was assassinated by al-Qaeda 2 days before the September 11, 2001, attacks. According to media reporting, both Saleh and Massoud fled Afghanistan in late 2021 but continue to direct operations from exile and may command thousands of fighters.[90]

The DoS also reported that Taliban fighters struggled to maintain morale against a guerilla campaign conducted by highly motivated NRF forces, many of them well-trained former members of the Afghan National Defense and Security Forces.[91] In June, the NRF said that it had shot down a Russian-made Mi-17 helicopter operated by the Taliban in the Arezoo valley. The NRF said that it killed two of the Taliban crew members and took five captives. The NRF released pictures showing smoke rising from the helicopter while their fighters

posed with the Taliban hostages. The Taliban's Ministry of Defense initially denied the report, but a provincial Taliban representative later told reporters that the helicopter had made an emergency landing in the area.[92]

The DoS reported that Taliban supreme leader Hibatullah Akhundzada appointed Mawlawi Mohammad Nasim Noori, a prominent Taliban commander from Helmand province, as the Taliban's governor of Panjshir province on June 6 in an effort to take full control of the province. The DoS reported that the move was an indication of the Taliban's frustration over its failure to quell the NRF and a sign that the Taliban would double down on an aggressive military strategy in its fight with NRF forces in the Panjshir valley.[93]

The NRF accused the Taliban of committing atrocities in Panjshir province. On June 7, an NRF spokesperson stated to the media that Taliban fighters beheaded a member of the movement after shooting and killing him and his son in the Paryan district of Panjshir. A provincial Taliban spokesman denied the beheading claim and told reporters, "Taliban soldiers would never do such things."[94] According to media reporting, the challenging terrain of the Panjshir valley and competing propaganda by both the Taliban and resistance fighters make it difficult to independently verify the often-conflicting reports of militant and civilian casualties, with both sides exaggerating their own military successes and downplaying civilian casualties. A Taliban spokesman told reporters that no civilians have been killed in these clashes despite reports of funerals held for multiple victims killed in the crossfire.[95] According to media reports, local residents said violence in Panjshir increased this quarter as the traditional spring and summer fighting season began.[96]

The DIA reported that, as of this quarter, anti-Taliban resistance groups did not present major obstacles to Taliban control outside the Panjshir area, and heavy resistance was limited to Panjshir province and nearby portions of Baghlan and Takhar provinces.[97] According to the DoS, both the Taliban and NRF are aware that neither group is likely to secure a full military victory in the Panjshir valley, and the Taliban may be willing to negotiate with the NRF to end the conflict.[98] In June, Hibatullah Akhundzada told Taliban leadership that the situation in Panjshir needed to be "fixed."[99]

Smaller, Uncoordinated Opposition Groups Proliferate

The DoS said that multiple armed resistance groups were forming in Afghanistan.[100] Smaller and lesser-known groups have claimed tens of attacks across the country, according to open-source reporting. The Taliban has deployed thousands of troops to address security challenges in areas where the resistance is active and has targeted civilians perceived as cooperating with resistance groups, according to open-source reporting.[101]

The DoS said that multiple armed resistance groups were forming in Afghanistan.

Anti-Taliban resistance efforts likely remain uncoordinated among various groups despite nascent efforts by the Supreme Council of National Resistance for the Salvation of Afghanistan to unify them.[102] (See page 25.) In May, the council, including northern power brokers who fled Afghanistan as the Taliban took power, called armed resistance against the Taliban legitimate. The council also said that it was committed to negotiations with the Taliban before they would turn to violence but emphasized the need for a capable military wing, according to the DIA. Talks between the council and the NRF, the largest and most

According to the DoS, following the fall of Kabul in August 2021, the Pakistani government implored the Taliban to prevent terrorist groups, such as the TTP and al-Qaeda from launching attacks on Afghanistan's neighbors.

active resistance group, failed to produce close cooperation or joint plans to resist Taliban rule in Afghanistan this quarter. However, some smaller anti-Taliban resistance groups have announced joint operations with the NRF, and others are operating in or near NRF strongholds, according to open-source reporting.[103]

According to media reporting, armed resistance against the Taliban increased this quarter, especially among militias run by former political and military leaders of the former Afghan government who are recruiting and arming former members of the Afghan military. However, these varied groups lacked unity among their leaders, many of whom regard each other as rivals, according to media reporting.[104] While these groups generally lack international support, the Afghan power brokers who lead them often have significant cash reserves from smuggling and drug operations as well as experience running private armies.[105]

In addition to the continuing presence of the NRF, media reporting indicated that new anti-Taliban resistance groups announced themselves during the quarter, but it was not clear that any had the capacity to mount meaningful resistance against the Taliban.[106] The Afghanistan Freedom Front is led by General Yasin Zia, a former Afghan Defense Minister and former Chief of General Staff of the Afghan Army.[107] The Afghanistan Islamic National and Liberation Movement is led by a former Afghan Army Special Forces commander and has claimed to be active in 26 of Afghanistan's 34 provinces.[108]

Other militia leaders include former Defense and Interior Minister Bismillah Khan, working as part of the NRF; former Interior Minister Massoud Andarabi in the Afghanistan Freedom Front; Hazara militia leader Abdul Ghani Alipoor; and others with political and military backgrounds. Smaller opposition groups include the Turkestan Freedom Fighters, Afghanistan Liberation Movement, and the Afghanistan National Islamic Freedom Movement.[109]

Ethnic leaders such as the Uzbek Abdul Rashid Dostum and Hazara Muhammad Mohaqiq have sought to reclaim power lost with the fall of the previous Afghan government in August 2021, though these figures are viewed by much of the public as a cause of the republic's collapse, according to media reporting.[110]

REGIONAL COUNTRY ACTIVITIES

Pakistan Conducts Counterterrorism Strikes in Afghan Territory

According to the DoS, following the fall of Kabul in August 2021, the Pakistani government implored the Taliban to prevent terrorist groups, such as the TTP and al-Qaeda from launching attacks on Afghanistan's neighbors.[111] This quarter, the Pakistani government likely sought to reduce militant attacks in Pakistan by conducting counterterrorism operations, including strikes on Afghan territory. The Pakistani government also engaged in negotiations with the TTP, an anti-Pakistani government terrorist group that is ideologically aligned with but organizationally separate from the Afghan Taliban, according to the DIA. In April, Pakistani officials described the Afghan Taliban's efforts to rein in anti-Pakistan militants as insufficient and pledged to continue counterterrorism operations until

the TTP threat is eliminated. Since August 2021, Pakistan has probably conducted at least three operations targeting TTP-affiliated militants in Afghanistan, including against a TTP leader in Kunar Province and a former spokesperson for the group in Nangarhar Province, according to the DIA.[112]

According to the DIA, the Taliban's takeover of Afghanistan has contributed to rising militant attacks in Pakistan, and these attacks probably will continue during the next 6 months. In late March, the TTP launched a spring offensive, which killed two dozen Pakistani law enforcement officials in April and May.[113] Since the Taliban takeover of Afghanistan in August 2021, militant violence in Pakistan's Khyber Pakhtunkhwa and Balochistan provinces by ISIS-K, the TTP, and Baloch separatist groups has surged to its highest level in 6 years, according to the DIA.[114]

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The Pakistani government has accused the Taliban of providing these groups safe haven and failing to curtail cross-border attacks.[115] Since August 2021, the Taliban has publicly pledged to restrain cross-border militancy. As of June, the Taliban was mediating negotiations between the Pakistani government and the TTP, almost certainly in an effort to alleviate pressure from the Pakistani government to curtail TTP attacks, according to the DIA. In April, the Taliban may also have relocated some TTP militants away from the Afghan-Pakistani border.[116]

Pakistan views instability in Afghanistan as one of its most pressing concerns and probably will focus on preventing spillover into Pakistan in the next year, according to the DIA. The Pakistani government seeks to maintain positive relations with the Taliban and is providing it with humanitarian assistance, international outreach, and technical support. The Pakistani government almost certainly seeks to prevent skirmishes over Pakistan's efforts to fence the Afghanistan-Pakistan border from escalating into a larger conflict with the Taliban regime, according to the DIA.[117]

On April 8, Taliban fighters shot down a Pakistani helicopter along the disputed border, killing no one but injuring several, including a Pakistani general, according to media reports. The incident led to heightened tensions on both sides as Pakistani forces announced preparations for a military response. A Taliban spokesman told reporters that the group intended to settle the matter diplomatically.[118]

On April 16, the Taliban accused the Pakistani military of launching cross-border raids inside Afghanistan, which reportedly caused dozens of civilian casualties. Local Taliban officials told reporters that Pakistani jets bombed several villages in the border province of Khost, killing "at least 30 civilians, including women and children," though these claims could not be independently verified.[119] Separately, Taliban officials in nearby Kunar province reported cross-border shelling by Pakistani troops, allegedly targeting civilian areas in the Shultan district. A provincial Taliban spokesman told reporters that the shelling killed at least six residents. The Taliban's Foreign Minister condemned the attacks and warned that further military incursions by Pakistan risked further deteriorating the strained bilateral relations.[120] The Pakistani government did not comment on these Afghan allegations and instead accused the Taliban of providing shelter to terrorist groups carrying out attacks inside Pakistan.[121]

The airstrikes were also condemned by Afghanistan's permanent mission in the UN, which does not represent the Taliban but was appointed by the previous Afghan government. The mission issued a statement describing the airstrikes as an attack on Afghanistan's territorial integrity and a violation of international law.[122] Regional Taliban officials told reporters that the airstrikes killed at least 47 civilians, including women and children, and wounded 22.[123]

DIPLOMACY AND POLITICAL DEVELOPMENTS

U.S. ACTIVITIES

U.S. Diplomats Engage with Taliban Representatives on Terrorism, Human Rights, and Earthquake Relief

Following the Taliban's March 23 announcement that it would bar girls from attending secondary school, U.S. Special Representative for Afghanistan Thomas West and Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri temporarily halted in-person, high-level engagements with the Taliban. On May 20, West and Amiri spoke by phone with Taliban's Foreign Minister Amir Muttaqi to convey unified international opposition to ongoing and expanding restrictions on women's and girls' rights and roles in Afghan society, the DoS said. West and Amiri reiterated that allowing girls to return to school and women to move and work without restrictions were necessary for there to be progress toward normalizing relations between the United States and the Taliban. They also discussed economic stabilization to support the Afghan people, concerns about terrorist attacks on civilians, and the recent inability of democratic institutions, including Afghanistan's Independent Human Rights Commission, the High Council for National Reconciliation, the National Security Council, the National Assembly, and the Independent Commission for overseeing the implementation of the constitution, to meet and continue their work.[124]

From May 23 to June 4, Special Representative for Afghanistan West traveled to New Delhi, Tashkent, Istanbul, and Dushanbe to engage with Afghanistan's neighbors and meet with Afghan diaspora groups, leaders, and thinkers. In New Delhi, West also met with Dr. Abdullah Abdullah, former Chairman of the High Council for National Reconciliation, whom the Taliban allowed to depart Afghanistan. West and Dr. Abdullah spoke on issues related to Afghanistan's future and relations with international community, including the need for a political process, human rights abuses, the role of women in society, the humanitarian situation, and terrorism threats.[125]

The DoS reported that on June 29 and 30, Special Representative for Afghanistan West led a senior interagency delegation—including representatives from the DoS, the National Security Council, the Department of the Treasury, and USAID—to continue discussions with senior Taliban representatives and technocratic professionals in Doha, Qatar.

In June, the U.S. Government resumed in-person, high-level engagements with representatives of the Taliban. The DoS reported that on June 29 and 30, Special Representative for Afghanistan West led a senior interagency delegation—including representatives from the DoS, the National Security Council, the Department of the Treasury, and USAID—to continue discussions with senior Taliban representatives and technocratic professionals in Doha, Qatar. The group discussed the recent earthquakes in Afghanistan and U.S. support for the victims, including $54 million in new U.S. assistance, $20 million of which was for earthquake relief.[126] The group also discussed the international community's

broader humanitarian support for Afghanistan, economic stabilization, the Taliban's ongoing and expanding restrictions on the rights of Afghan women and girls, and the Taliban's counterterrorism commitments. The U.S. delegation said it also pressed for the release of U.S. hostage Mark Frerichs, as the United States does in every engagement with the Taliban.[127]

UN, Exiled Afghans Dispute "Frozen" Afghan Central Bank Assets

During the quarter, there were no material developments related to the billions of dollars of Afghan Central Bank assets that are "frozen" in the United States, although private Afghans and officials of the former Afghan government as well as some expert advisors to the UN Human Rights Commission weighed in on the disposition of the funds.[128]

In August 2021, following the Taliban takeover of Afghanistan, the Federal Reserve Bank of New York suspended access to approximately $7 billion in Afghan Central Bank assets held in U.S. financial institutions as it was no longer clear who should control the funds.[129] In September 2021, a U.S. court issued a writ of execution on the assets to satisfy years-old judgments against the Taliban in favor of certain relatives of victims of the September 11, 2001, terrorist attacks.[130] In February 2022, President Biden ordered the administration to make approximately half of these assets—$3.5 billion—available for the "benefit of the Afghan people" while reserving the remainder until after the courts decided if the funds should go to victims' relatives.[131] At the end of the quarter, the matter was still before the court, and the remainder of the funds remained blocked.[132]

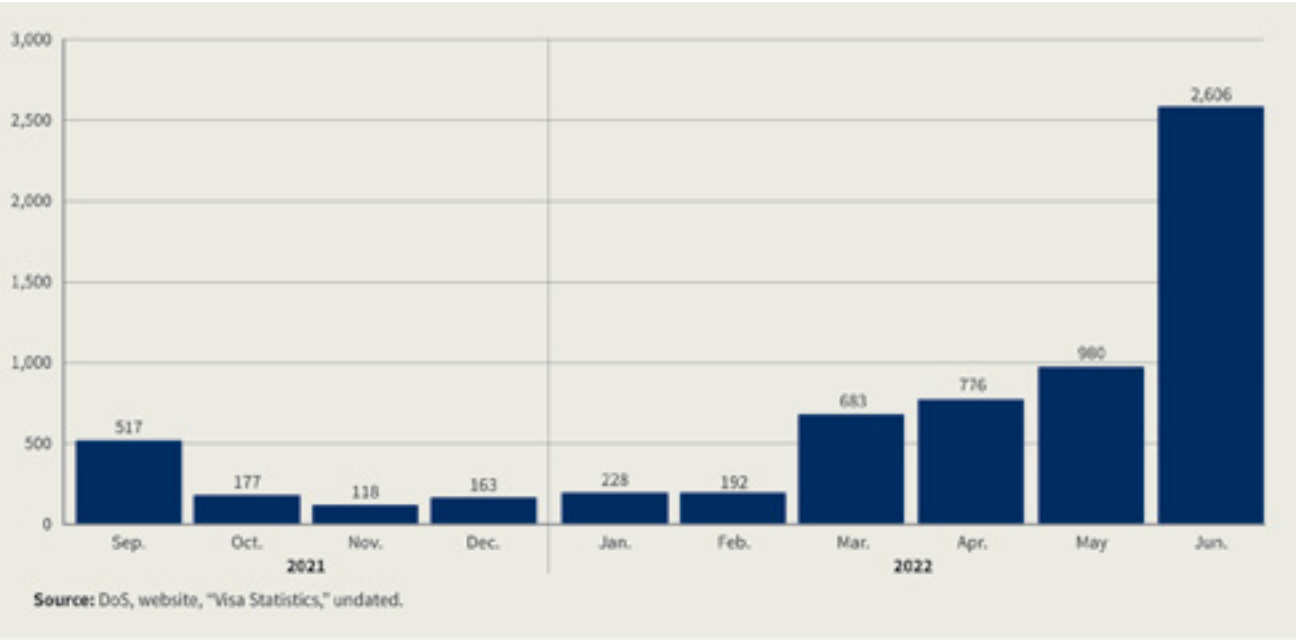
In April, several UN human rights experts—volunteers elected by UN Human Rights Commission who advise it in their personal capacities—issued a public statement calling on the United States to address the humanitarian crisis in Afghanistan by unblocking the Afghan Central Bank's assets.[133] A DoS spokesperson noted that the Biden administration had in February ordered at least $3.5 billion to be available eventually to assist the Afghan people and that UN's leadership, as opposed to the volunteer human rights experts, had welcomed the Administration's February order.[134]

In May, exiled Afghans, including a diplomat appointed by the former Afghan government, who continues to represent Afghanistan at the United Nations, told the court that the "frozen" money belonged to the Afghan people, not to the Taliban, and should not be used to satisfy judgments against the Taliban.[135]

The DoS stated that the U.S. Government remained focused on helping the people of Afghanistan support their economy. The DoS stated that a key driver of Afghanistan's crisis is the country's continued economic instability and that the $3.5 billion in central bank funds could be used to address this instability. The DoS stated that no specific steps had yet been taken towards disbursing the assets but that they were likely to be used to stabilize the economy rather than direct humanitarian assistance, in line with recommendations from humanitarian agencies.[136] U.S. Special Representative for Afghanistan Thomas West stated in a media interview that the Biden administration believed that the $3.5 billion would be best used to recapitalize an independent central bank to revive Afghanistan's collapsing financial system.[137]

Figure 2.

Monthly Afghan Special Immigrant Visa Issuances, September 2021–June 2022



Source: DoS, website, "Visa Statistics," undated.

DHS and DoS Create Exemptions to Allow More Afghans to Enter the United States

In June, the Department of Homeland Security (DHS) and DoS announced new exemptions intended to ensure that vulnerable Afghans who supported the United States and its allies in Afghanistan can qualify for immigration benefits in the United States, including asylum, refugee status, and Special Immigrant Visas. Specifically, the exemptions may be applied by adjudicators on a case-by-case basis to fully vetted applicants who otherwise would be barred from the United States due to "broad" terrorism-related inadmissibility grounds. The three exemptions are for individuals who worked as civil servants under the Taliban; individuals who supported U.S. military interests, including participation in resistance movements against the Taliban or the Soviet Army during specified periods; and individuals who provided only certain limited material support to the Taliban or other designated terrorist organizations.[138]

The DoS confirmed that it continued to facilitate the safe and orderly travel out of Afghanistan by U.S. citizens, legal permanent residents, Afghan allies, and their eligible family members who wished to leave during the quarter.[139] Details of these efforts are available in the classified appendix to this report.

The DoS issued 4,362 Special Immigrant Visas during the quarter, nearly four times the number issued during the previous quarter (1,103). (See Figure 2.)

Afghan evacuees board a flight in Pristina, Kosovo, September 26, 2021, where they had been staying at Camp Bondsteel. (U.S. Army photo)

Afghan Evacuees Denied Entry to the United States Remain in Kosovo

In May, 16 Afghan evacuees who had been residing at Camp Bondsteel, a U.S. military base in Kosovo, since the fall of Kabul last year were deemed ineligible to enter the United States, according to media reports. A spokesperson told reporters that the DoS was seeking other countries that would be willing to accept these individuals. An anonymous administration official told reporters that these individuals would not be forcibly deported to Afghanistan.[140]

TALIBAN ACTIVITIES

UN Experts: Taliban has Reneged on Promises Made Before Assuming Power

In May, a UN monitoring team issued a report that described the Taliban as appearing confident in its ability to control the country and "wait out" the international community to obtain eventual recognition of its government.[141] The report assessed that Taliban leaders believe that even if they make no significant concessions, the international community will ultimately recognize them as the government of Afghanistan, especially in the absence of a government in exile or significant internal resistance. Additionally, while the Taliban claims to have effective control over the country, it simultaneously maintains that it cannot offer concessions on social issues, such as women's rights, without appearing insufficiently "Islamic" and inviting challenges from ISIS-K, according to the Monitoring Team's report.[142]

Since August 15, 2021, the Taliban has appointed 41 UN-sanctioned individuals to its interim cabinet and senior-level positions, according to the Monitoring Team's report. The report found little discernible change in the behavior of the Taliban's members, many of whom were part of the Taliban movement that was deposed in 2001.[143] During the quarter, the Taliban likely appointed no new Haqqani Network-affiliated officials to senior positions within its interim government, according to the DIA. As of June, Haqqani Network-affiliated individuals, including Sirajuddin Haqqani, Khalil Rahman Haqqani, and Haji Mali Khan, maintained their existing positions in the Taliban's interim government.[144] The Haqqani Network is a DoS-designated foreign terrorist organization that is closely affiliated with the Taliban.[145]

Taliban Claim "Dozens" of Former Ghani Administration Officials Accept Offer of Safe Return

In June, Afghan media reported a statement from the Taliban commission on the "Return of and Communications with Former Afghan Officials and Political Figures" that unnamed politicians had responded positively to the commission's offer of a return to Afghanistan and that eight medical doctors and academics had recently returned to the country. The commission's spokesperson was quoted in the media saying that "dozens" of former officials and politicians had filled out paperwork that would allow them to return to the country where they would supposedly be allowed to continue their political activities under the Taliban.[146] According to DoS reporting, several officials from the Ghani administration returned to Afghanistan during the quarter.[147]

Taliban Aims to Gain International Recognition, Brokers Ceasefire Between Pakistan and Tehrik-i-Taliban Pakistan

Gaining international recognition as the government of Afghanistan remained a priority for the Taliban during the quarter, media reported. The Taliban hosted a large gathering of male religious leaders and elders at the end of June in Kabul to seek international approval for their continued control of Afghanistan. The group issued a statement calling on the international community to recognize the Taliban as the government of Afghanistan.[148] In addition to calling for recognition, the statement called for the unfreezing of blocked central bank funds, and for international support for development in Afghanistan.[149] (See page 20.)

The DoS reported that as of the end of the quarter, no country had recognized the Taliban as the government of Afghanistan. However, several countries engaged with the Taliban for practical reasons, independent of any position on recognition. The DoS reported that various governments engaged with the Taliban to provide critical humanitarian aid to the people of Afghanistan. The U.S. Government engaged with the Taliban to address consular matters, as well as border security, the movement of Americans and American-affiliated Afghans out of Afghanistan, and airport management concerns.[150]

During the quarter, regional actors increased their diplomatic engagement with the Taliban—despite their distrust of the regime—likely to prevent and monitor instability within Afghanistan arising from the humanitarian and financial crises, according to the DIA. The People's Republic of China (PRC), Russia, and Iran allowed accredited Taliban

diplomats to work at Afghan diplomatic facilities in their respective capitals and to provide consular services, albeit without formally recognizing the Taliban as the government of Afghanistan.[151]

During the quarter, the Taliban reportedly mediated peace talks between the Pakistani government and the TTP.[152] In June, Pakistan and the TTP announced a 3-month ceasefire. Prior to the ceasefire announcement, the presence of the TTP within Afghanistan had strained relations between the Taliban and Pakistan. In mid-April the Pakistani government conducted airstrikes in Afghan territory against TTP targets.[153] The DoS reported that Afghan Taliban facilitation of negotiations between the Pakistani government and TTP is indicative of the Pakistani government's willingness to engage with the Taliban, particularly on key national security priorities and acknowledgement of the Taliban's relevance to Pashtun communities on both sides of the border.[154]

Taliban Bans Opium Production

The DoS reported that in early April the Taliban announced a ban on the production of opium in Afghanistan. According to the DoS, the Taliban may have announced the ban on opium production to draw attention away from the widely condemned March 23 ban on girls attending secondary school and to garner support from the international community for addressing the illicit narcotics trade in Afghanistan.[155]

Afghanistan's opium production accounts for more than 80 percent of the global supply, and the ban follows almost 2 decades of international efforts to limit it.[156] The Taliban regime of the 1990s briefly banned opium production. However, after the U.S.-led invasion in 2001, the Taliban insurgency actively promoted opium poppy cultivation as a key source of revenue in spite of an international counternarcotics effort that spent $8 billion over 15 years in an unsuccessful attempt to eradicate the industry. According to a media report, the recent announcement represents yet another reversal by the Taliban as it seeks to make the transition from insurgent militant force to internationally recognized government.[157]

The DoS stated that it had received reports of widespread planting of cotton across southern provinces with high levels of poppy cultivation following the Taliban ban on opium production. However, the DoS assessed that cotton is unlikely to supplant the income from poppy cultivation.[158]

Taliban Dismantle Security Directorate, and Institutions Related to Human Rights and Democratic Governance

In an announcement dated May 4, the Taliban dissolved the Afghanistan Independent Human Rights Commission, the National Directorate of Security, the Independent Commission for Overseeing the Implementation of the Constitution, and the secretariats of the House of Representatives and Senate of the Islamic Republic of Afghanistan. According to the announcement, the offices were disbanded by an oral decree of the Taliban's supreme leader Hibatullah Akhundzada in March 2022. A Taliban spokesman stated that the offices were closed due to financial constraints and could be reactivated if a need arose in the future.[159]

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ANTI-TALIBAN OPPOSITION GROUP ACTIVITIES

Exiled Afghan Powerbrokers Call for Negotiations, Threaten Civil War

In May, exiled Afghan powerbrokers and politicians met in Ankara, Turkey, to form the Supreme Council of National Resistance for the Salvation of Afghanistan.[160] According to media reporting, the Council included Abdul Rashid Dostum, the former Vice President of Afghanistan, and Mohammed Atta Noor, the former governor of Balkh province.[161] The Council also included other Afghan politicians who fled the country as well as Ahmad Massoud, the head of the NRF, which has mounted military resistance to the Taliban in the Panjshir valley in northeastern Afghanistan.[162] According to media reporting, the Council's objective is to force the Taliban to let its leaders return to Afghanistan and to their powerbases.[163] An Afghan media source reported that the Council released a statement claiming that its activities would be both "political" and "military" but that the group "prefers an enduring peace via politics."[164]

Following the meeting, a spokesman for Abdul Rashid Dostum told reporters that if the Taliban did not return to the negotiating table, Afghanistan would experience another civil war.[165] Afghan media quoted a Taliban spokesperson who said that the Taliban would negotiate if negotiations promoted peace and stability in Afghanistan but that the Afghan people would oppose the Council if it attempted military resistance.[166] The DoS reported that the Council's declaration was heavily criticized on Afghan social media, who blamed much of the country's problems on the former strongmen.[167] The DIA assessed that the Council is "all but irrelevant to resistance in Afghanistan," noting that only one attack has ever been attributed to it and that the attack was most likely done independently of the Council.[168]

REGIONAL COUNTRY ACTIVITIES

The PRC Accepts the Credentials of Taliban-appointed "Diplomats" to the Afghan Embassy in Beijing

The DoS reported that the PRC has not recognized the Taliban as the government of Afghanistan. However, since April, the PRC has conducted multilateral and bilateral engagements with Afghan stakeholders, including the Taliban. In May and June, PRC officials at various international forums declared their country's position that Afghanistan's stability and security was a shared responsibility.[169] Specifically, in April, the PRC hosted a meeting of representatives of countries neighboring Afghanistan to promote the PRC view that Afghanistan's neighbors—as opposed to western countries—should lead engagements with Afghanistan.[170]

According to the DoS, the Taliban announced in April that the PRC government had agreed to accept the credentials of Taliban-appointed individuals to operate the Afghan Embassy in Beijing. The DoS stated that the PRC government is likely motivated to accept the diplomatic credentials of the Taliban's representatives by a desire to gain influence with the Taliban. Additionally, the DoS reported that the PRC maintains economic interests in developing trans-regional railways that would connect the PRC, Central Asia, and Pakistan via Afghanistan and is also concerned about Afghanistan harboring terrorists and Chinese separatists. In its effort to deepen relations with the Taliban, the PRC government has promoted business opportunities in Afghanistan to PRC businesses, including in the natural resources sector.[171]

Iran's Engagement with the Taliban Focuses on Countering ISIS-K

Iran has engaged with the Taliban as the de facto government of Afghanistan to counter ISIS-K, maintain bilateral ties, and improve border security, according to the DIA. In late April, Iranian government officials met with the Taliban to discuss border security cooperation following an incident stemming from the Taliban's refusal to allow Afghans to cross the border into Iran. Separately, Iran permitted Taliban diplomats to enter the Afghan Embassy in Tehran in April, though it has not officially recognized the Taliban as the government of Afghanistan.[172]

Iran has engaged with the Taliban as the de facto government of Afghanistan to counter ISIS-K, maintain bilateral ties, and improve border security, according to the DIA.

Despite this ongoing dialogue, the Iranian government has expressed doubts about the Taliban's ability to contain terrorist threats within its borders. On April 25, a spokesman for the Iranian Ministry of Foreign Affairs said that the Taliban was unable to provide security and that Iran would take the lead in the fight against ISIS-K. His remarks specifically mentioned the bombing of the Shia mosque in Mazar-e-Sharif and accused the Taliban of failing to provide security for Afghanistan's Shia Muslims, whom he said share in the future of Afghanistan. Additionally, he highlighted border tension between Iranian and Taliban forces as a source of concern.[173]

Russia Aims to Limit Western Influence in Central Asia

Russia's objectives for Afghanistan likely include preventing terrorism from spilling into the Central Asian states and minimizing the West's role in the region, according to the DIA. Russia likely seeks to position the Collective Security Treaty Organization as the premier regional security force and discredit the United States as a reliable security partner. Russia has built ties to the Taliban since 2011 and seeks to normalize relations, but the Russian government is unlikely to recognize the Taliban in the next 6 months, according to the DIA.[174] Russia probably uses the Taliban's desire for official recognition to press the regime to prioritize Russia's security concerns, according to the DIA.[175]

Central Asian States Focus on Cross-border Instability and Terrorist Threats

Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, and Uzbekistan seek to balance engagement with the Taliban with concerns about cross-border instability and terrorist threats, according to the DIA. These Central Asian states rely on foreign-provided training and equipment, much of it from Russia, to address cross-border threats from Afghanistan. Despite recent ISIS-K attacks emanating from Afghanistan against Tajikistan and Uzbekistan, Central Asian militaries have not conducted unilateral operations into Afghanistan.[176]

ISIS-K is one of the primary external terrorist threats to the Central and South Asian states, according to the DIA. Since April 1, ISIS-K has used Afghanistan to launch 18 external attacks against neighboring Central and South Asian states and increased its release of foreign-targeted propaganda, the DIA reported. Other terrorist groups, including AQIS, Lashkar-e-Tayyiba, Jaish-e-Mohammad, and Hizb-ul-Mujahedin, represent a less significant threat to Afghanistan's neighbors.[177]

Since January, ISIS-K has increased its propaganda targeting Uzbek, Tajik, and Kyrgyz speakers in Afghanistan and the Central Asian states, probably to increase recruitment and inspire external attacks. In April and May, ISIS-K launched an attack against military targets in Uzbekistan and Tajikistan.[178] (See page 10.)

HUMANITARIAN AND DEVELOPMENT ASSISTANCE

Humanitarian Needs in Afghanistan Remain High

According to an assessment released in April, humanitarian needs in Afghanistan remained high and consistent with the UN 2022 Humanitarian Response Plan, which projected approximately 60 percent of Afghanistan's population would require humanitarian assistance in 2022.[179] The assessment, conducted by a UN supported agency, surveyed nearly 14,000 households across all 34 provinces of Afghanistan and found that households reported food as the key priority need, followed by livelihood needs, access to healthcare services, and debt repayment assistance.[180] Nearly all respondents (95 percent) cited economic shock as the cause of humanitarian needs, while fewer cited conflict (61 percent).[181] According to the

A WFP food distribution site in Kabul. (WFP photo)

Destruction from the June 22 earthquake in southeastern Afghanistan. (WFP photos)

World Bank, per capita income at the end of 2022 is expected to be around one-third lower than at the end of 2020, reducing Afghan incomes to levels not seen since 2007.[182]

The assessment found that while households reduced monthly spending to cope with reduced income, household debt increased because of increased expenses related to food, and therefore households were likely spending less money on other basic needs.[183] Access to basic needs, including livelihoods, health, and education for women and girls also shrank because of increased restrictions put in place by the Taliban. Recent Taliban-imposed restrictions on women and girls included the requirement that they be escorted by a male chaperone and the requirement that they be covered from head to toe in public.[184]

According to an April 2022 UN report on internally displaced persons (IDP), approximately 43 percent of female-headed households were headed by widows; among IDP returnees, the figure was 56 percent. According to the DoS Bureau of Population, Refugees, and Migration (PRM), considering the current restrictions on women's employment and freedom of movement, the high number of female-headed households with multiple vulnerabilities raised serious protection concerns.[185] The United Nations found that food is the top priority need among IDPs in Afghanistan. Among IDP returnee female headed households overall, fuel was indicated as the second priority need followed closely by money for rent. Among male households, rent was prioritized fourth, with nonfood items indicated as their second priority.[186]

On June 22, a magnitude 5.9 earthquake struck southeastern Afghanistan, resulting in approximately 770 deaths and 1,500 injuries, according to USAID.[187] The earthquake exacerbated needs among existing vulnerable populations in southeastern Afghanistan, leading to an estimated 362,000 Afghans in earthquake affected areas requiring humanitarian assistance.[188] On June 27, the United Nations released an emergency funding appeal for $110 million to provide support to earthquake-affected individuals. On June 28, USAID announced approximately $54 million in new humanitarian funding, $20 million of which will be used to support USAID partners' efforts to provide emergency food, health, shelter, and water assistance to earthquake-affected populations.[189]

Afghan Households Go into Debt Buying Basic Food Needs

High levels of food insecurity, driven by a collapsing economy and drought, persisted across Afghanistan during the quarter. According to the Integrated Food Security Phase Classification analysis released in May, nearly 20 million Afghans required food assistance over the March to May period.[190] Of the total, 6.6 million people were categorized as experiencing "emergency" food needs that led them to employ emergency coping strategies to access food.[191] For the first time since the introduction of this framework in Afghanistan, the Integrated Food Security Phase Classification analysis identified 20,000 people with "catastrophic" food needs.[192]

In line with other assessments, the most recent Integrated Food Security Phase Classification analysis found that 80 percent of household respondents experienced a significant reduction in income and increase in debt, leading 40 percent of respondents to purchase cereal grains on credit, and 88 percent of respondents reported that food purchases were their main reason for borrowing money.[193] According to UN World Food Programme (WFP) data from April, the price of wheat in Afghanistan increased by 43 percent, wheat flour by 47 percent, cooking oil by 37 percent, and legumes by 21 percent compared to June 2021.[194] The IPC expected that the level of household debt will increase, further pressuring household access to basic needs.[195]

Despite the high levels of food insecurity across Afghanistan, the WFP scaled down and re-prioritized its emergency food assistance beginning in June because of seasonal reductions in food insecurity and funding shortfalls, according to USAID's Bureau for Humanitarian Assistance (BHA). The WFP reported that a lack of funding leading into the winter months would require the WFP to solely target Afghan populations facing "emergency" food conditions or worse, therefore not providing assistance to the approximately 13 million people experiencing "crisis" food insecurity levels during the summer months.[196] Due to funding reductions and increased food availability due to the harvest, the WFP delivered emergency food assistance to approximately 8 million people in June, compared with 15 million people in both April and May.[197]

UN Agencies: Taliban Restricts Humanitarian Access and Women's Freedom of Movement

In April, the UN Office for the Coordination of Humanitarian Affairs (OCHA) released results of a survey that found that interference by the Taliban was the most common access impediment faced by all humanitarian partners surveyed.[198] While physical access by implementers improved since the cessation of major armed conflict in August 2021, various access impediments hindered humanitarian aid implementers' ability to program and deliver assistance.[199]

OCHA reported that while humanitarian aid implementers were able to expand their travel to previously hard to reach areas more easily since August 2021, their ability to provide and monitor assistance was largely determined by provincial- and district-level Taliban trust and understanding of humanitarian operations.[200] For instance, the most frequently reported access impediments involved interference by provincial Taliban authorities in the assessment, beneficiary selection, and distribution of assistance, in addition to demands that humanitarian implementers sign agreements with the Taliban or allow for Taliban review of assistance projects before implementation could begin.[201] These access impediments run counter to the UN's humanitarian principles of impartiality, neutrality, and independence, and they raise operational and safety concerns for humanitarian implementers.[202]

OCHA reported a significant increase in work restrictions placed on female humanitarian workers, primarily because of a Taliban rule requiring women to be escorted by male chaperones. This requirement and others created an environment in which female humanitarian staff experienced incidents of intimidation, harassment, and requests for proof of relation to respective chaperones at checkpoints.[203] These types of incidents challenge the effectiveness of humanitarian assistance delivery because female beneficiaries may not be able to access services if there are not enough women staff in the field.[204] According to OCHA, certain sectors of humanitarian programming, such as protection and programming related to gender-based violence have been discouraged by the Taliban across Afghanistan since August 2021, making it difficult for implementers to provide these services to women in need.[205]

According to media reporting, the Taliban has implemented punitive measures when nongovernmental organizations (NGO) fail to comply with their directives. For example, the Taliban detained at least four Afghan aid workers on allegations of corruption when their organization resisted the Taliban's coordination orders.[206] In Kabul, the Taliban earlier this year revived a policy framework from the Ghani administration called the "Monitoring and Control Plan of NGOs." If implemented fully, the plan would essentially turn NGOs into quasi-government agencies, allowing the Taliban to review and approve their activities, according to a draft of the plan.[207]

The head of the UN Development Programme told reporters that the Taliban's pressure on NGOs was concerning and that "it is critical, particularly in contested or conflict situations and countries, to be able to deliver humanitarian support without interference."[208]

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Taliban Continues to Solicit Foreign Aid

Since the beginning of the FY 2022, the U.S. Government has provided more than $567 million in humanitarian assistance for programs in Afghanistan, including $433 million from the BHA and $133 million from the PRM.

During the quarter, regional humanitarian aid was the only known source of material support that foreign countries provided to the Taliban, according to the DIA. This assistance was unlikely sufficient to reverse the humanitarian and financial crises in Afghanistan, according to the DIA. However, the ongoing humanitarian crisis has prompted regional countries to provide assistance despite the Taliban's unwillingness to meet previous preconditions, such as the formation of an inclusive government and protection of human rights, according to the DIA.[209]

Since August 2021, the Taliban has continued to seek infrastructure and economic investment from regional countries for the excavation of mineral resources to generate revenue for the regime, but this outreach has been met with hesitation and with no investments made, according to the DIA.[210]

Since the beginning of FY 2022, the U.S. Government has provided more than $567 million in humanitarian assistance for programs in Afghanistan, including $433 million from the BHA and $133 million from the PRM. These figures do not include USAID's development funding, which totaled more than $100 million for FY 2022.[211] According to the DoS, this funding was provided to independent humanitarian organizations and not to the Taliban.[212]

In April and May, the PRC openly provided humanitarian aid directly to the Taliban, including its fifth delivery of grain assistance since the 2021 takeover and a supply package comprising clothes, tents, and vaccines.[213] As of early June, India had provided 20,000 metric tons of wheat, 13 metric tons of medicine, 500,000 doses of coronavirus disease-2019 (COVID-19) vaccines, and winter clothing to meet shortages. This aid was distributed through the UN and local hospitals. The DIA stated that it had no indication that Iran had provided material support to the Taliban during the quarter.[214]

As of mid-June, Pakistan continued to offer financial, humanitarian, and diplomatic support to the Taliban, including a pledge to send medical and humanitarian supplies shortly after the earthquake in Paktika province. Although Pakistan has not formally recognized the Taliban, it has provided diplomatic support to the Taliban and encouraged the international community to engage with the group to prevent a humanitarian catastrophe in Afghanistan. According to the DIA, Pakistan almost certainly views its support to the Taliban regime as a critical means to secure its long-term influence and interests in Afghanistan.[215]

In late March, Russia donated 17 tons of medical aid to the Taliban's Ministry of Defense. Russia is probably providing aid to the Taliban in an effort to further develop relations and persuade decision-makers in Kabul to address Moscow's security concerns, according to the DIA.[216]

USAID Continues Development Programming

USAID reported that, as of the end of the quarter, it had 34 active development awards in Afghanistan, focusing on livelihood and economic growth, agriculture, education, health, human rights promotion, elevating the status of women and girls, and civil society promotion.[217] USAID's Afghanistan Mission reported that as of May 31 it had obligated $42.2 million during FY 2022 and disbursed another $103.7 million during the same period.[218] However, despite USAID's ongoing and future development activities, it did not have an active Country Development Cooperation Strategy guiding its strategic planning; rather it relied on other planning documents to instruct its programming decisions.[219]

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USAID Responds to COVID-19 and Other Disease Outbreaks Despite Taliban Restrictions

According to USAID's Office of Health and Nutrition (OHN), COVAX—the worldwide initiative aimed at distributing COVID-19 vaccines, of which the U.S. Government is the largest single donor—committed 691,000 vaccine doses to Afghanistan to cover the period of July through October 2022.[220] As of June 25, only 16.3 percent of Afghanistan's total population was either fully or partially vaccinated against COVID-19.[221]

In response to the COVID-19 pandemic, the OHN reported that its implementers provided commodities and supplies, including oxygen cylinders; supported the repair of broken U.S.-funded ventilators; established triage areas in selected COVID-19 facilities; and provided COVID-19 healthcare training in five Afghan cities.[222] In addition to responding to the COVID-19 pandemic, the OHN reported that its implementers provided technical assistance in response to an ongoing acute diarrhea outbreak in Kandahar province and other infection prevention services in Herat province.[223]

According to the OHN, there were several challenges related to health programming during the quarter originating from the ongoing liquidity crisis and the additional Taliban restrictions placed on women. As a result of the Taliban's restrictions on women, OHN implementers operating in rural areas are now required to budget for travel, daily living expenses, and accommodations for male chaperones to accompany female staff members to training, workshops, and project site visits.[224]

The OHN reported that the Taliban's Ministry of Public Health now reviews and approves all health-related educational materials that portray women in them. For instance, the Taliban's Ministry of Public Health made changes to materials that portrayed women not wearing clothing that covered their faces, or a male doctor providing health services to a female patient. The OHN also reported that the cash shortage continued to disrupt operations with ongoing daily cash withdrawal limits, unexpected cash shortages at banks, and the decreasing value of the Afghan currency impacting the purchasing power of implementers.[225]

A 2020 photo of MRAPs in Kandahar ready to be transported off base. (U.S. Army photo)

OPERATION FREEDOM'S SENTINEL

DoD Accounts for U.S. and Afghan Military Equipment Left in Afghanistan

This quarter, the Office of the Under Secretary of Defense for Policy (OUSD(P)) provided the DoD OIG with its accounting of U.S. military equipment left in Afghanistan or previously transferred to the Afghan government and noted that it had previously reported this to Congress. According to OUSD(P), the U.S. military removed nearly all major equipment used by U.S. troops in Afghanistan throughout the drawdown period in 2021. Exceptions to this included the transfer of 35 Mine Resistant, Ambush-Protected (MRAP) vehicles to the Afghan Ministry of Defense in early 2021, the destruction of obsolete vehicles, and the demilitarization or destruction of small quantities of end items that remained at Kabul international airport and could not be removed prior to the final departure of U.S. forces.[226]

The U.S.-funded equipment now under the control of the Taliban had previously been property of the Afghan National Defense and Security Forces. According to the DoD, the U.S. Government spent approximately $84 billion in security assistance to the Afghan forces from 2005 to 2021, of which $18.6 billion funded the procurement of weapons and

equipment for the Afghan National Army, Afghan Air Force, Afghan National Police, and Afghan Special Security Forces.[227]

OUSD(P) estimated that U.S.-funded equipment valued at $7.12 billion transferred to the Afghan forces was still in their inventory when the former Afghan government collapsed, after accounting for battle losses and aging-out of equipment over time. This included military aircraft valued at $923.3 million, some of which were demilitarized and rendered inoperable during the evacuation, as well as aircraft munitions valued at $294.6 million.[228]

Of the $7.9 billion spent on procuring ground vehicles for the Afghan forces since 2005, vehicles worth approximately $4.12 billion worth were still in their inventory when the former government collapsed, including HMMWVs, MRAPs, and other tactical vehicles. OUSD(P) noted that the Afghan forces were heavily reliant on U.S. contractor support to maintain both their aircraft and ground vehicle fleets, and without this continued support, the long-term operability of these assets would be limited.[229]

Since 2005, the DoD procured 427,300 weapons worth $612 million for the Afghan military and security forces, including 258,300 rifles, 6,300 sniper rifles, 64,300 pistols, 56,155 machine guns, 31,000 rocket propelled grenade launchers, and 224 howitzers. OUSD(P) noted that 316,260 of these weapons, worth $511.8 million, were in the Afghan forces' stocks when the former government fell, but their operational condition was unknown.[230]

Additional equipment that the DoD procured for Afghan forces that was in their inventory when the former government fell included specialty ground munitions (such as mortar rounds), communications equipment, explosive ordnance detection and disposal equipment, night vision devices, and other surveillance equipment.[231]

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U.S. Air Force Clears Crew that Flew Out of Kabul with Human Remains in Wheel Well

On June 13, the U.S. Air Force announced that it would take no disciplinary action against personnel who flew from Kabul to Qatar with human remains in the wheel well of their C-17 cargo plane during the withdrawal from Afghanistan in August 2021.[232] The Air Force report said the crew exhibited "sound judgment" in the face of an "unprecedented" security crisis as dozens of Afghans rushed the aircraft before takeoff.[233]

Shortly after landing in Kabul, the aircraft was swarmed by hundreds of Afghans attempting to escape the country, some of whom climbed aboard the wings and, unbeknown to the crew, into the wheel well of the landing gear. Air traffic control, which was operated by DoD personnel, cleared the plane for takeoff. As the pilots taxied slowly, DoD HMMWVs rushed alongside, attempting to chase people away from the departing plane, and two AH-64 Apache helicopters flew low, aiming to scare people away from the plane or push them off with the wind from their rotor wash.[234] Air Force officials described the incident as a "tragic event."[235] The remains were only discovered when the plane landed in Qatar after the crew had struggled to close the plane's landing gear and declared an in-flight emergency.[236] Qatari law enforcement did not pursue its own investigation.[237]

Evacuees board a U.S. Air Force C-17 Globemaster III during the evacuation at Kabul international airport, August 21, 2021. (U.S. Marine Corps photo)

According to media reporting, U.S. military officials at several levels, including the Air Force's Air Mobility Command and USCENTCOM, conducted independent reviews of the incident.[238] An Air Force spokesperson said the reviews determined that the C-17 crew "was in compliance with applicable rules of engagement specific to the event and the overall law of armed conflict," according to an Air Force spokesperson, adding that the reviews determined the crew "acted appropriately and exercised sound judgment in their decision to get airborne as quickly as possible when faced with an unprecedented and rapidly deteriorating security situation."[239]

Afghan Aircraft in Tajikistan Will Not Be Transferred to the Taliban

In May, U.S. Ambassador to Tajikistan John Mark Pommersheim told reporters that the U.S. Government would not transfer Afghan Air Force planes and helicopters flown to Tajikistan by fleeing Afghan pilots to the Taliban. "These aircraft will not be handed over to the Taliban because they do not belong to them," Ambassador Pommersheim said.[240] The ambassador did not comment on whether ownership of these aircraft would be transferred to the Tajik government.[241]

During a June visit to Tajikistan, the USCENTCOM Commander, General Michael Kurilla, said that the DoD was grateful to the Armed Forces of Tajikistan for continuing to secure the aircraft that the Afghan Air Force flew into the country in August 2021, and that "the United States is working with the Tajik government to determine the best way to effectively use and maintain the aircraft."[242] As of the end of the quarter, no final decision on the disposition of these assets had been made.[243]

A briefing at Kirtland Air Force Base, New Mexico, where U.S. Airmen shared their personal experiences during the U.S. withdrawal from Afghanistan in August 2021. (U.S. Air Force photo.)

OVERSIGHT ACTIVITIES

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 April 1 through June 30, 2022.

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 Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OFS. The Lead IG agencies update the oversight plan annually.

The *FY 2022 Joint Strategic Oversight Plan for OFS* was published on November 8, 2021, as part of the *FY 2022 Comprehensive Oversight Plan for Overseas Contingency Operations*. The *FY 2022 Joint Strategic Oversight Plan for OFS* is organized by three strategic oversight areas: 1) Military Operations and Security Cooperation; 2) Governance, Humanitarian Assistance, Development, and Reconstruction; and 3) Support to Mission.

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 continue to announce new oversight projects to be conducted in FY 2022.

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 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 (DHS). Additionally, the DHS OIG hosts the Afghanistan Project Coordination Group to regularly update IG community representatives on the ongoing and planned oversight work related to resettlement efforts of Afghans stemming from the U.S. withdrawal.

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 May 2022, the Overseas Contingency Operations Joint Planning Group held its 58th meeting, with guest speaker Jeanne Pryor, Acting Deputy Assistant Administrator for the USAID Middle East Bureau. Ms. Pryor spoke about risks and other challenges in managing development and humanitarian assistance programs in an overseas contingency environment, including fraud prevention, and to ensure assistance is delivered to the intended beneficiaries.

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 due to the U.S. withdrawal and retrograde of U.S. forces and equipment. DoD OIG oversight and investigative personnel have worked OFS-related cases from the United States, Germany, Kuwait, Qatar, and Bahrain. DoS OIG personnel left the U.S. Embassy in Kabul in April 2021, and during this quarter they performed their oversight duties from Washington, D.C., and Frankfurt, Germany. USAID OIG personnel continued oversight work from the USAID Asia Regional Office in Bangkok, Thailand, and from Washington, D.C.

The Lead IG agencies and their partner agencies completed nine oversight projects related to OFS and Operation Enduring Sentinel (OES) during the quarter, including one management advisory issued by the DoD OIG related to the DoD's activation and use of the Civil Reserve Air Fleet during the evacuation and withdrawal from Afghanistan. The nine reports issued this quarter examined various activities that support OFS and OES, including whether the DoS effectively monitored contractors' adherence to policies related to preventing trafficking in persons; whether USAID effectively managed awards and humanitarian assistance programs in Afghanistan; and SIGAR's oversight of reconstruction programs in Afghanistan. Publicly releasable DoD OIG reports are available online at www.dodig.mil. Most partner agency reports are available on their respective websites.

As of June 30, 2022, 31 projects related to OFS and OES were ongoing and 7 projects related to OES were planned.

FINAL REPORTS BY LEAD IG AGENCIES

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Management Advisory: The DoD's Use of the Civil Reserve Air Fleet in Support of Afghanistan Noncombatant Evacuation Operations

DODIG-2022-109; June 28, 2022

The DoD OIG issued this Management Advisory report in relation to an ongoing evaluation to determine the extent to which the U.S. Transportation Command planned and used the Civil Reserve Air Fleet in support of noncombatant evacuation operations in Afghanistan in accordance with public law, and DoD and military Service policies.

The management advisory provided DoD officials the results of the evaluation concerning the activation and use of the Civil Reserve Air Fleet to support noncombatant evacuation operations of Afghan refugees under Operation Allies Refuge. U.S. Transportation Command leaders and other key agency officials proactively sought volunteers from commercial air carriers in the initial phases of the Afghanistan noncombatant evacuation operations, informed and updated air carrier officials, activated the required number of aircraft within time standards, and followed required procedures during the Civil Reserve Air Fleet activation and deactivation. The management advisory report did not contain any recommendations.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of Department of State Actions to Prevent Unlawful Trafficking in Persons Practices when Executing Security, Construction, and Facility and Household Contracts at Overseas Posts

AUD-MERO-22-28; May 20, 2022

The DoS OIG conducted this audit to determine whether the DoS has implemented management controls to ensure that contracts for security, construction, and facility and household services performed at overseas posts comply with Federal laws and regulations designed to prevent contractors and subcontractors from engaging in unlawful labor practices.

In 2011 and 2012, the DoS OIG issued reports that identified DoS contractors engaging in coercive labor practices frequently associated with trafficking in persons. Since then, Federal laws and regulations and DoS policies have been updated to prohibit such practices and to implement new requirements for awarding, managing, and monitoring contracts to prevent trafficking in persons. The DoS OIG conducted this audit to determine whether the DoS had implemented management controls to ensure that services contracts performed overseas comply with Federal laws and regulations designed to prevent contractors and subcontractors from engaging in unlawful labor practices.

The DoS OIG determined that the DoS had implemented management controls to help ensure that security, construction, and facility and household services contractors do not engage in trafficking in persons or unlawful labor practices. For this audit, the DoS OIG found that all 80 contracts reviewed, including some for services related to Afghanistan and Iraq, had incorporated the trafficking in persons-related clauses required by the Federal Acquisition Regulation. In another aspect of the audit, the DoS OIG determined that management controls governing trafficking in persons monitoring by DoS contracting officers and contracting officer's representatives (COR) require attention. Specifically, the DoS OIG found that CORs assigned to 15 of 16 contracts did not develop required trafficking in persons monitoring strategies and CORs assigned to 12 of 16 contracts did not conduct required trafficking in persons monitoring activities. Moreover, contracting officers did not always verify that CORs conducted required trafficking in persons monitoring.

The DoS OIG made seven recommendations to improve the DoS's trafficking in persons-related contract management and monitoring. In response to a draft of this report, the relevant DoS offices concurred with all seven recommendations, and the DoS OIG considered all seven recommendations resolved pending further action at the time the report was issued.

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

Financial Audit of Danish Refugee Council Under Multiple Awards, for the Fiscal Year Ended December 31, 2019

3-000-22-016-R; June 1, 2022

This audit expressed an opinion on whether the Danish Refugee Council's (DRC) fund accountability and general-purpose financial statements for 2019 were presented fairly. Auditors also evaluated the DRC's internal controls and to determine whether DRC complied with award terms, applicable laws, and regulations, and other aspects of fund accountability. The audit covered expenditures totaling $49,984,088 and included awards in Iraq, Syria, and Afghanistan. Auditors determined that the DRC's fund accountability statement and financial statements were presented fairly. The auditors did not identify any significant deficiencies or material weaknesses in internal controls and they reported no material instances of noncompliance. Furthermore, the auditors stated that the schedule of computation of indirect cost rate was fairly stated in all material respects in relation to the basic financial statements.

Strategic Workforce Planning: Challenges Impair USAID's Ability to Establish a Comprehensive Human Capital Approach

9-000-22-001-P; May 25, 2022

USAID OIG conducted this audit to assess USAID's strategies and plans to meet congressionally mandated staffing goals, including tracking its performance to meet targets and to what extent USAID has identified agency-wide skills gaps.

USAID staff support programming in Iraq, Syria, and Afghanistan. In December 2019, Congress appropriated funding for USAID to increase its civil service and Foreign Service permanent staffing levels. However, USAID has struggled to achieve the congressionally funded staffing levels due to the COVID-19 pandemic, which significantly impeded USAID's hiring efforts.

Due to reduced staffing levels, COVID-19 pandemic restrictions, USAID did not reach congressionally funded staffing levels. Despite adjusting its processes to reach hiring targets, USAID faced challenges in disseminating guidance to help staff navigate hiring process changes and address the limitations of the COVID-19 pandemic. In addition, USAID did not have a definition of "skill gap" or a centralized tool to track skill gaps. As a result, USAID did not centrally track skill gaps or its progress toward mitigating the gaps.

USAID OIG made five recommendations to improve USAID's staffing, strategic workforce planning guidance, and skill-gap tracking. USAID agreed with all recommendations, which remained resolved, but open pending completion of planned activities.

Single Audit of ACDI/VOCA and Affiliates for the Fiscal Year Ended December 31, 2017

3-000-22-005-T; May 18, 2022

This audit expressed an opinion on whether ACDI/VOCA and Affiliates' fund accountability statements as of December 31, 2017, and schedule of expenditures were presented fairly. The audit covered USAID audited expenditures totaling $91,016,417 and included awards in Afghanistan. Auditors determined that the schedule of expenditures of federal awards was fairly stated. The auditors did identify an instance of noncompliance that was also a significant deficiency and issued a management letter. USAID OIG did not make a recommendation for the significant deficiency noted in the report but suggested that USAID determine whether the recipient addressed the issue.

FINAL REPORTS BY PARTNER AGENCIES

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials

SIGAR 22-28-IP Interim Report; June 7, 2022

SIGAR issued an interim report on findings of its evaluation of allegations that former President Ashraf Ghani and his senior advisors fled Afghanistan with millions of dollars in cash loaded onto helicopters that carried them to Uzbekistan as the Taliban closed in around Kabul in August 2021. This report is one in a series that SIGAR is working on in response to a request from Congress concerning the events leading up to the Afghan government's collapse.

Shortly after Ghani fled and the Taliban took over Afghanistan, rumors and allegations surfaced that the former Afghan president and his staff made off with as much as $169 million in cash stashed aboard the helicopters. Based on interviews with former Afghan government officials and document reviews, SIGAR determined that the allegations that Ghani and his senior advisors fled Afghanistan with millions in cash are unlikely to be true. SIGAR based its conclusion on the fact that the helicopters were full of people with little cargo, and that the amount of alleged cash would have been too heavy for the helicopters to carry, among other reasons. According to SIGAR, $169 million in hundred-dollar bills, stacked end to end, would form a block 7.5 feet long, 3 feet wide, and 3 feet tall. It would be as big as a sofa and weigh 3,722 pounds, or nearly 2 tons.

SIGAR determined that it was likely that Ghani and others in the helicopters had no more than $500,000 in cash on board the helicopters, which was eventually shared among the former officials and their families at their final destination in the UAE or sent to relatives still in Afghanistan. However, SIGAR did state that there is evidence suggesting that significant amounts of U.S. currency disappeared from Afghan government property in the chaos of the Taliban takeover—including $5 million taken from the presidential palace and tens of millions taken from a vault at the National Directorate of Security. SIGAR reported that attempts to loot other Afghan government funds appear to have been common, though they were unable to determine how much money was ultimately stolen, and by whom. SIGAR will continue to collect information as it prepares its final report.

Police in Conflict: Lessons from the U.S. Experience in Afghanistan

SIGAR-22-23-LLP; June 1, 2022

SIGAR completed this lessons-learned report about policing and detainee operations with the intent of determining how the DoD, DoS, Department of Justice, Department of Homeland Security, and 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.

This report was SIGAR's 12th report in a series of security-focused lessons learned reports. SIGAR examined the role of U.S. and international police assistance activities in Afghanistan since 2001.

SIGAR determined that the U.S. Government entities reviewed failed to create an effective police force in Afghanistan because of a number of factors, including the challenge of fighting a heavily armed insurgency while trying to develop indigenous law enforcement and civilian policing capabilities. SIGAR concluded that U.S. Government civilian agencies were poorly structured for a large-scale police development mission, that there were minimal improvements made to policing programs when the U.S. military and NATO took over training programs, and that corruption, cultural assumptions, and abuses by the Afghan National Police undermined the rule of law in Afghanistan.

SIGAR does not generally make recommendations in its lessons learned reports because the reports are intended to inform and advise policymakers regarding how to foresee and address challenges and mistakes in other efforts where the United States is currently engaged or could become engaged.

Contracting in Afghanistan: USAID Did Not Complete or Did Not Maintain Required Documentation for 8 of its 11 Terminated Awards

SIGAR-22-21-AR; May 9, 2022

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

Since 2002, USAID has obligated over $25 billion towards programs to develop and sustain improvements in Afghanistan in areas such as health, education, gender equality, agriculture, economic development, and good governance. To help protect that funding, USAID provided oversight on awards and exercised its authority, where it deemed appropriate, to terminate those awards that were not achieving their goals or performing as intended.

Between January 1, 2014, and December 31, 2020, USAID implemented 698 awards to support the reconstruction of Afghanistan. Of those awards, USAID terminated 11, or less than 2 percent. All 11 of the terminated awards were terminated for the convenience of the government, and they had a cumulative value of over $390 million, of which $172 million was disbursed prior to the terminations.

SIGAR determined that either USAID did not maintain or did not complete all of the required termination documentation for 8 of the 11 awards. As a result, USAID did not comply with applicable sections of the Code of Federal Regulations, Federal Acquisition Regulation, and USAID's Automated Directives System. For the three awards where USAID provided all of the required termination documentation, SIGAR determined that USAID terminated the awards in compliance with the appropriate guidance.

Completing and maintaining termination documentation is critical to understanding the issues surrounding a termination and is necessary to arrive at appropriate settlements and conduct complete financial audits.

SIGAR made two recommendations to USAID to ensure that USAID maintains all required award termination documentation in compliance with federal regulations and its own internal guidance. Management agreed with the recommendations.

Status of U.S. Funding and Activities for Afghanistan Reconstruction: On-budget Assistance Has Ended, Off-budget Assistance Continues, and Opportunities May Exist for U.S. Agencies to Recover Some Unliquidated Funds

SIGAR-22-20-IP, April 22, 2022

SIGAR evaluated the status of appropriated or obligated funding for reconstruction programs in Afghanistan as of October 1, 2021.

Since 2002, the United States appropriated or otherwise made available more than $145.87 billion for Afghan reconstruction activities. SIGAR defined Afghan reconstruction as any funding provided by the U.S. Government to build or rebuild physical infrastructure of Afghanistan, establish or reestablish a political or societal institution of Afghanistan, or to provide products or services to the people of Afghanistan. Six U.S. Government agencies—the DoD, DoS, USAID, U.S. Agency for Global Media (USAGM), U.S. International Development Finance Corporation (DFC), and Drug Enforcement Administration (DEA)—funded Afghanistan reconstruction activities in FY 2021. U.S. agencies stopped providing on-budget assistance to the Afghan government on August 15, 2021, after the Afghan government collapsed and the Taliban returned to power.

Of the six U.S. Government agencies reviewed, four (DoS, USAID, USAGM, and DFC) had ongoing reconstruction activities as of October 1, 2021. USAID and DoS accounted for most of the obligations, with about $375 million and $252 million, respectively. SIGAR determined that, as of October 1, 2021, the status of U.S. reconstruction funding in Afghanistan totaled about $6.57 billion in obligations, $5.82 billion in disbursements, and about $546 million in unliquidated funds for activities implemented in FY 2021.

SIGAR did not make recommendations in its report. However, in an upcoming report, SIGAR plans to update the status of U.S.-funded reconstruction activities in Afghanistan as of March 1, 2022.

ONGOING OVERSIGHT ACTIVITIES

As of June 30, 2022, the Lead IG agencies and their partner agencies had 31 ongoing projects related to OFS and OES. Figure 3 describes the ongoing projects by strategic oversight area.

Tables 1 and 2, contained in Appendix C, list the titles and objectives 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 to determine whether the August 29, 2021, strike in Kabul, Afghanistan, was conducted in accordance with DoD policies and procedures. The evaluation will review the pre-strike targeting process; damage assessment and civilian casualty review; and post-strike reporting of information.
- The **DoD OIG** is conducting an evaluation to determine whether the DoD provided adequate lodging, security, and medical care for Afghan evacuees sent to Camp Bondsteel, Kosovo, for processing.
- **SIGAR** is conducting an evaluation to identify contributing factors that led to the collapse and dissolution of the Afghan National Security and Defense Forces.

Governance, Humanitarian Assistance, Development, and Reconstruction

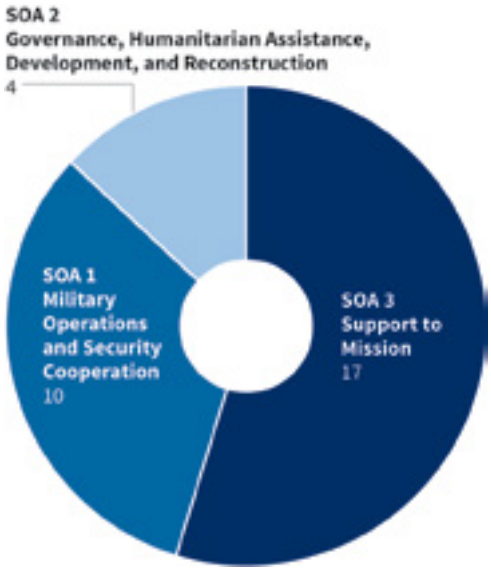
- The **DoS OIG** is conducting a five-part review related to the Afghan Special Immigrant Visa (SIV) program, to review SIV application processing times and to assess the status and disposition of SIV recipients.
- **USAID OIG** is conducting an evaluation to determine the extent to which USAID identified, analyzed, and responded to implementer risks and challenges related to sanctions, including those in Afghanistan.

Support to Mission

- The **DoD OIG** is conducting an audit to determine whether DoD funds expended in support of Operation Allies Welcome were reported in accordance with DoD policy and directives.
- The **DoS OIG** is conducting 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 from Kabul to Doha, Qatar.

Figure 3.

Ongoing Projects by Strategic Oversight Area



PLANNED OVERSIGHT PROJECTS

As of June 30, 2022, the Lead IG agencies and their partner agencies had 7 planned projects related to OES. Figure 4 identifies the number of planned projects by strategic oversight area.

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

Governance, Humanitarian Assistance, Development, and Reconstruction

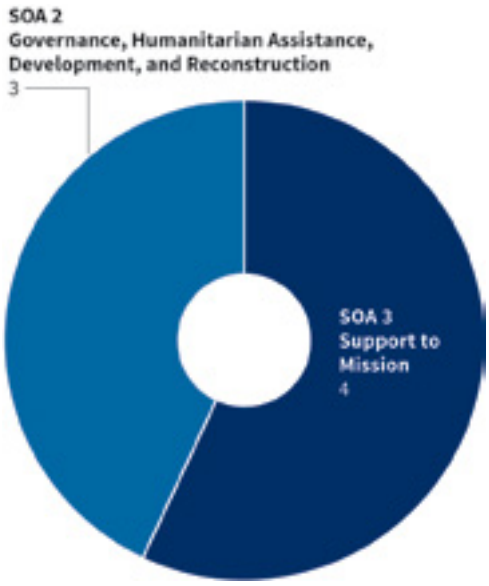
- **USAID OIG** intends to conduct an evaluation to determine whether USAID carried out its termination activities with its implementing partners, to include closeout audits immediately prior to and after the closure of the USAID Mission in Kabul.

Support to Mission

- The **DoD OIG** intends to conduct an evaluation determine the extent to which the National Geospatial-Intelligence Agency supports combatant command operations, to include support to OES.
- The **DoS OIG** intends to conduct an audit 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.

Figure 4.

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 worked on OFS- and OES-related cases from offices in Bahrain, Germany, Kuwait, Qatar, and the United States.

INVESTIGATIVE ACTIVITY RELATED TO OFS

During the quarter, Lead IG investigations resulted in one conviction, related to an investigation into suspected fraud concerning a DoD contract to provide translators for U.S. Government programs in Afghanistan. The case is discussed below.

During the quarter, the investigative branches of the Lead IG agencies and their partner agencies closed 15 investigations, initiated 7 new investigations, and coordinated on 50 open investigations. The open investigations involve grant and procurement fraud, corruption, theft, computer intrusions, program irregularities, and human trafficking allegations. As noted in Figure 5, the majority of primary offense locations and allegations related to OFS originated in Afghanistan, Iraq, and United Arab Emirates.

The Lead IG agencies and partner agencies continued 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 (CID), the Naval Criminal Investigative Service (NCIS), and the

Figure 5.

Types of Allegations and Primary Offense Locations, April 1, 2022–June 30, 2022

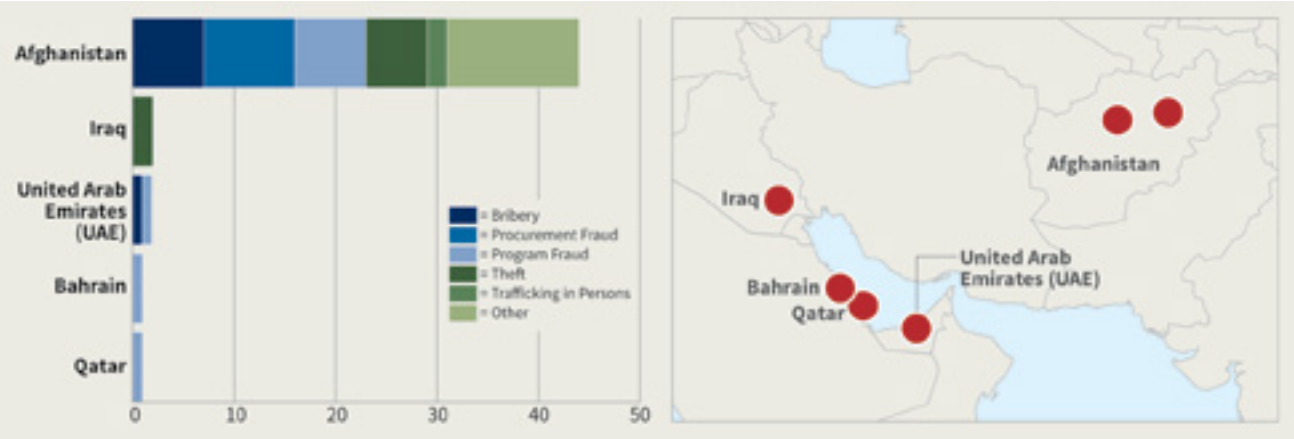
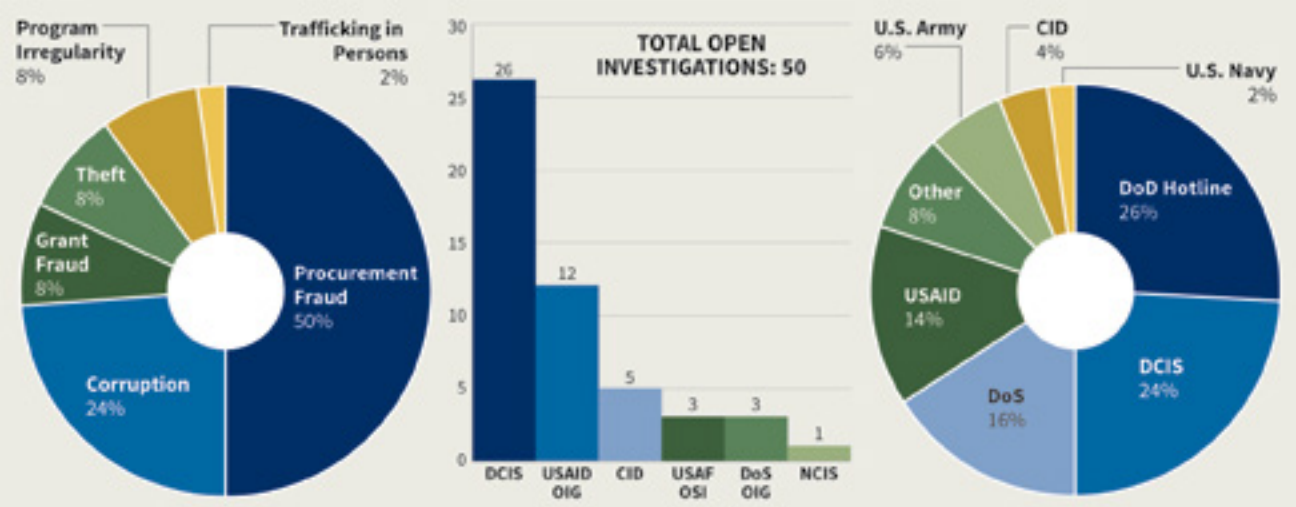


Figure 6.

Open Investigations and Sources of Allegations, April 1, 2022–June 30, 2022



Note: Some investigations are joint with more than one agency and some not joint with any other agency. Therefore, the total number of Joint Open Cases may not equal the total number of Open Cases. Open Cases as of 6/30/2022.

Air Force Office of Special Investigations. During the quarter, the Fraud and Corruption Investigative Working Group conducted 14 fraud awareness briefings for 39 attendees. Figure 6 depicts open investigations related to OFS and sources of allegations.

Former Defense Contractor Employee Sentenced in Fraud Scheme

On May 26, 2022, a U.S. District Court judge in Washington, D.C. sentenced a former employee of contractor FedSys, Inc., of Fairfax, Virginia, to 1 year of probation and a $100 assessment as the result of a joint DCIS, SIGAR, and Army CID investigation.

On March 12, 2020, Kenneth Coates pleaded guilty to a criminal information charge related to fraud against the U.S. Government. The investigation identified a fraud scheme related to a $1.4 billion DoD contract to provide interpreters and translators supporting U.S. and coalition military operations in Afghanistan. FedSys recruiters allegedly arranged paid test takers for linguist pre-screening interpretation tests, falsified documents, released candidate information to third parties, and made false statements to linguist candidates about field assignments.

INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES

The Lead IG agencies and their partner agencies have 13 ongoing "legacy" investigations related to crimes involving the OES/OFS area of operations that occurred prior to the designation of OES/OFS.

HOTLINE

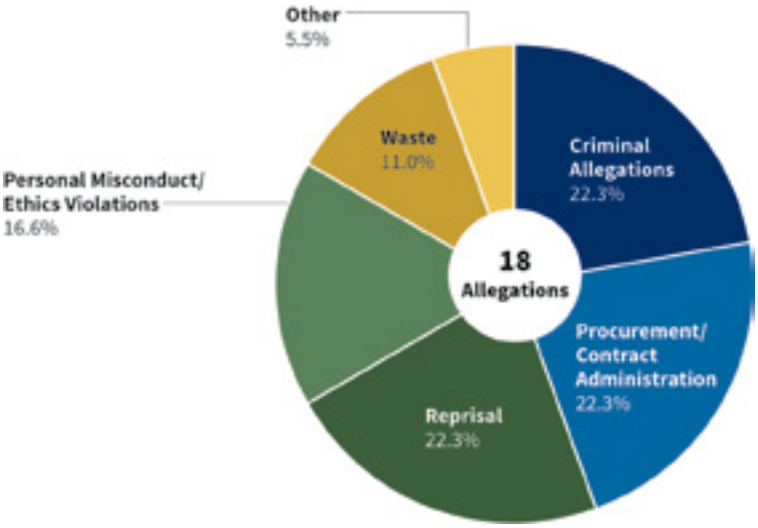
Each Lead IG agency maintains its own hotline to receive complaints specific to its agency. The hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; or abuse of authority.

A DoD OIG Hotline investigator coordinates among the Lead IG agencies and others, as appropriate. During the quarter, the DoD OIG hotline investigator received 18 allegations and referred 10 cases to Lead IG agencies and other investigative organizations. In some instances, it is possible for a case to contain multiple subjects and allegations.

As noted in Figure 7, most of the allegations received by the DoD OIG hotline investigator during the quarter were criminal allegations, procurement and contract administration, and retaliation.

Figure 7.

Hotline Activities



A bakery in Nangarhar bakes bread for local school children. (WFP photo)

APPENDICES

APPENDIX A
Classified Appendix to this Report

A classified appendix to this report provides additional information on Operation Freedom's Sentinel and Operation Enduring 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 both Operation Freedom's Sentinel and Operation Enduring Sentinel. The DoS IG is the Associate IG for each operation.

This report covers the period from April 1 through June 30, 2022. The three Lead IG agencies—the 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 editing 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, the DoS OIG, and USAID OIG as independent oversight agencies.

APPENDIX C
Ongoing Oversight Projects

Tables 1 and 2 list the titles and objectives for Lead IG and partner agencies' ongoing oversight projects related to OFS and OES.

Table 1.

Ongoing Oversight Projects Related to OFS and OES by Lead IG Agency, as of June 30, 2022

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL
Audit of DoD Reporting on Obligations and Expenditures in Support of Operation Allies Welcome To determine whether DoD funds expended in support of Operation Allies Welcome were reported in accordance with DoD policy and directives.
Audit of the Operation Allies Welcome Contract Oversight at DoD Installations To determine whether DoD contracting personnel performed contract administration procedures for supplies and services supporting the relocation of Afghan evacuees at DoD installations in support of Operation Allies Welcome in accordance with Federal and DoD policies.
Audit of Tracking, Recovery, and Reuse of Department of Defense-Owned Shipping Containers To determine the extent to which the Army, Navy, and Marine Corps complied with DoD requirements to track, recover, and reuse DoD-owned shipping containers, including those at facilities that support OFS, and included those containers in an accountable property system of record.
Audit of DoD Support for the Relocation of Afghan Nationals To determine whether the DoD 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.
Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund To determine whether the DoD managed the Afghanistan Security Forces Fund in accordance with applicable laws and regulations.
Audit of DoD Afghanistan Contingency Contracts Closeout To determine whether DoD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable Federal laws and DoD regulations.

Audit of DoD Oversight of Logistics Civil Augmentation Program (LOGCAP) Contract Actions Related to the Relocation of Afghan Evacuees
To determine whether the DoD adequately performed required oversight of contractor performance under the LOGCAP contract during the relocation of evacuees from Afghanistan.

Audit of DoD Oversight of Air Force Contract Augmentation Program (AFCAP) Contract Actions Related to the Relocation of Afghan Evacuees
To determine whether the DoD adequately performed required oversight of contractor performance under the AFCAP contract during the relocation of evacuees from Afghanistan.

Evaluation of DoD Security and Life Support for Afghan Evacuees at Camp Bondsteel
To determine the extent to which the DoD has provided adequate lodging, security, and medical care for Afghan evacuees diverted to Camp Bondsteel, Kosovo, for further processing.

Summary Evaluation of Security Cooperation Activities in Afghanistan, Iraq, and Africa
To summarize previous oversight reports related to security cooperation activities in Afghanistan, Iraq, and Africa.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Inspection of the Bureau of International Narcotics and Law Enforcement Affairs
To determine whether the Bureau of International Narcotics and Law Enforcement Affairs effectively achieved policy goals and objectives related to international narcotics control assistance activities and carried out its foreign assistance and operational functions consistent with requirements of law, regulation, and the bureau's own policies and procedures for the administration of INL programs. This inspection will also produce a report with classified findings.

Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, 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 embassy to Doha, Qatar.

Review of the Department of State Afghan Special Immigrant Visa Program
To assess the number of SIV applications received and processed and their processing times; adjustments made to processing SIV applications between 2018 and 2021; the status and resolution of recommendations made by the DoS OIG in its reports "Quarterly Reporting on Afghan Special Immigrant Visa Program Needs Improvement" (AUD-MERO-20-34, June 2020) and "Review of the Afghan Special Immigrant Visa Program" (AUD-MERO-20-35, June 2020); the status of SIV recipients; and the totality of DoS OIG reporting on the SIV Program in a capping report.

Inspection of the Afghanistan Affairs Unit
To evaluate the programs and operations of the Afghanistan Affairs Unit in Doha, Qatar. This inspection will also produce a report with classified findings.

Audit of the Department of State's Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan
To determine whether the DoS identified and terminated contracts impacted by the withdrawal of U.S. operations in Afghanistan in accordance with Federal and DoS requirements.

Review of Challenges Faced by Resettlement Agencies under the Afghan Placement and Assistance Program
To review the challenges faced by resettlement agencies and their affiliates as they resettled Afghan refugees and special immigrant visa holders.

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

Evaluation of USAID's Sanctions Policies and Procedures
To assess USAID policies and procedures for obtaining Office of Foreign Assets Control licenses and adhering to U.S. Government sanctions in humanitarian settings and evaluate how USAID identifies, analyzes, and responds to implementer risks and challenges related to sanctions in Afghanistan.

Table 2.

Ongoing Oversight Projects Related to OFS and OES by Lead IG Partner Agencies, as of June 30, 2022

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, including those that supported OFS.

DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL

Review of the U.S. Citizenship and Immigration Services Refugee Screening Process
To determine the effectiveness of United States Citizenship and Immigration Services' processes to screen refugee applications.

Review of the DHS Volunteer Force Supporting Operation Allies Welcome
To review DHS' responsibilities concerning, and the effectiveness of, the volunteer force supporting Operation Allies Welcome. This includes at DoD OCONUS military bases, CONUS processing facilities at ports of entry, and at DoD CONUS military bases.

Review of the Unified Coordination Group's Role in Afghan Resettlement
To review DHS' responsibilities concerning, and the effectiveness of, the Unified Coordination Group as part of Operation Allies Welcome, including initial overseas immigration processing and screening, housing conditions at processing facilities, medical screening and temporary settlement at select U.S. military facilities.

Review of Independent Departures of Afghan Evacuees from U.S. Military Bases
To review DHS efforts to track Afghan evacuees departing without assistance from resettlement agencies and how these departures affect Afghan evacuees' immigration status.

Review of DHS Preparations to Provide Long-Term Legal Status to Paroled Afghan Evacuees
To assess DHS preparations to receive and expedite requests from Afghan evacuees for long-term legal status.

INTELLIGENCE COMMUNITY OFFICE OF INSPECTOR GENERAL

Special Review of Intelligence Community Support to Screening and Vetting of Persons from Afghanistan
To review the Intelligence Community support to screening and vetting of persons from Afghanistan.

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

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, ensured the accuracy and completeness of data used in the Afghan Personnel and Pay System and that the funds the DoD provided to the Afghan government to pay the Ministry of Defense salaries were disbursed to the intended recipients.

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.

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 Defense and Security Forces.

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 the Islamic Republic of Afghanistan and the Afghan National Defense and Security Forces, as well as any mechanisms the U.S. Government is using to recoup, recapture, or secure this funding and equipment.

Evaluation of the Status of Afghanistan Reconstruction Funding and U.S.-Funded Programs in Afghanistan as of March 1, 2022
To review the current status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan, as of March 1, 2022.

Follow On to "Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials"
Follow on report to "Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials" (SIGAR-22-28-IP).

APPENDIX D
Planned Oversight Projects

Tables 3 and 4 list the titles and objectives for Lead IG and partner agencies' planned oversight projects related to OES.

Table 3.

Planned Oversight Projects Related to OES by Lead IG Agency, as of June 30, 2022

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL
Evaluation of National Geospatial-Intelligence Agency Support to Military Operations To determine the extent to which the National Geospatial-Intelligence Agency supports U.S. Africa Command, U.S. Central Command, and U.S. Southern Command operations, by collecting, analyzing, and distributing geospatial intelligence information, to include support to Operation Enduring Sentinel.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL
Audit of Disposition of Sensitive Assets Following a Suspension of Operations To determine whether existing guidance regarding the disposition of sensitive assets addresses the unique challenges that may occur during an evacuation and drawdown from a post and to identify the specific challenges that high threat posts may have encountered to date when attempting to dispose of sensitive assets following an evacuation and drawdown.
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.
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL
Audit of USAID Humanitarian Assistance Activities in Afghanistan To determine key challenges for providing humanitarian assistance in Afghanistan; determine the extent to which USAID has developed mitigation measures to address select challenges in achieving humanitarian objectives in Afghanistan; assess how USAID is preventing funding from going to terrorist organizations; and evaluate USAID controls for ensuring humanitarian assistance supplies are not wasted and are getting to their intended beneficiaries.
Termination of USAID Activities in Afghanistan To evaluate USAID's termination of implementing partner activities to include closeout audits immediately prior to and after the closure of the USAID Mission in Kabul, Afghanistan.
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.

Table 4.

Planned Oversight Projects Related to OES by Lead IG Partner Agencies, as of June 30, 2022

DEPARTMENT OF HEALTH AND HUMAN SERVICES OFFICE OF INSPECTOR GENERAL
Office of Refugee Resettlement's Screening of Sponsors of Unaccompanied Afghan Minors To determine more information about the Office of Refugee Resettlement's screening of sponsors of Unaccompanied Afghan Minors.

ACRONYMS

Acronym	
AQIS	Al-Qaeda in the Indian Subcontinent
BHA	USAID Bureau for Humanitarian Assistance
CID	U.S. Army Criminal Investigation Division
COR	contracting officer's representative
COVID-19	coronavirus disease–2019
DCIS	Defense Criminal Investigative Service
DEA	Drug Enforcement Administration
DFC	U.S. International Development Finance Corporation
DIA	Defense Intelligence Agency
DHS	Department of Homeland Security
DoD	Department of Defense
DoS	Department of State
DRC	Danish Refugee Council
FY	fiscal year
IDP	internally displaced person
IG	Inspector General
ISIS-Core	the central leadership of ISIS
ISIS-K	Islamic State of Iraq and Syria-Khorasan
Lead IG	Lead Inspector General
Lead IG agencies	The DoD, DoS, and USAID OIGs
MRAP	Mine Resistant, Ambush-Protected vehicle
NATO	North Atlantic Treaty Organization
NCIS	Naval Criminal Investigative Service
NGO	nongovernmental organization

Acronym	
NRF	National Resistance Front
OASD(SO/LIC)	Office of the Assistant Secretary of Defense for Special Operations/Low-Intensity Conflict
OCHA	UN Office for the Coordination of Humanitarian Affairs
OCO	overseas contingency operation
OES	Operation Enduring Sentinel
OFS	Operation Freedom's Sentinel
OHN	USAID Office of Health and Nutrition
OIG	Office of Inspector General
OUSD(P)	Office of the Undersecretary of Defense for Policy
PRC	People's Republic of China
PRM	DoS Bureau of Population, Refugees, and Migration
SCA-A	DoS Bureau of South and Central Asian Affairs, Office of Afghanistan Affairs
SIGAR	Special Inspector General for Afghanistan Reconstruction
TTP	Tehrik-i-Taliban Pakistan
UN	United Nations
USAGM	U.S. Agency for Global Media
USAID	U.S. Agency for International Development
USCENTCOM	U.S. Central Command
WFP	UN World Food Programme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Baghlan
Nuristan
Kunar
Laghman
Nangarhar
Panjshir
Kapisa
Kabul
Logar
Khost
Paktya
Parwan
Samangan
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Jowzjan
Sar-e Pul
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Daykundi
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ENDNOTES

1. USCENTCOM, response to DoD OIG request for information, 22.3 OES 10, 7/1/2022.
2. The White House, transcript, "Remarks by President Biden on a Successful Counterterrorism Operation in Afghanistan," 8/1/2022.
3. USCENTCOM, response to DoD OIG request for information, 22.2 OES 10, 4/7/2022; USCENTCOM, response to DoD OIG request for information, 22.3 OES 23B and 22.3 OES 25, 7/1/2022; General Kenneth F. McKenzie, testimony before the Senate Armed Services Committee, "The Posture of United States Central Command and United States Africa Command," 3/15/2022.
4. General Mark Milley, testimony before the House Appropriations Subcommittee on Defense, "Hearing on the Fiscal Year 2023 Defense Budget Request," 5/11/2022.
5. DIA, response to DoD OIG request for information, 22.3 OES 23F and 22.3 OES 23F CLAR1, 7/6/2022.
6. DIA, response to DoD OIG request for information, 22.3 OES 23B, 7/6/2022.
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