OPERATION ENDURING SENTINEL
OPERATION FREEDOM’S SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS

JULY 1, 2022–SEPTEMBER 30, 2022
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) to the U.S. Congress. 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 U.S. mission to conduct over-the-horizon counterterrorism operations against threats emanating from Afghanistan and to engage with Central Asian and South Asian regional partners to combat terrorism and promote regional stability.

In FY 2021, the Secretary of Defense removed the overseas contingency operation designation for OFS. Therefore the DoD did not request funds for this operation in FY 2023. In accordance with Section 8L of the IG Act, Lead IG oversight of and reporting on OFS ceased at the end of FY 2022.

This 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 (State), and the U.S. Agency for International Development (USAID) to further the U.S. Government’s policy goals in Afghanistan, during the period of July 1, 2022, through September 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 11 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 Operation Enduring Sentinel.

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On the Cover
(Top row): At Dover Air Force Base, Delaware, on the first anniversary of Operation Allies Refuge, an Afghan evacuee visits the C-17 Globemaster III that carried her to the United States (U.S. Air Force photo); U.S. Secretary of State Antony J. Blinken speaking at the U.S.-Afghan Consultative Mechanism at the U.S. Institute of Peace (State photo). (Bottom row): Afghans in Wardak province line up for World Food Programme assistance (WFP photo).
MESSAGE FROM THE LEAD INSPECTOR GENERAL

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.

A U.S. airstrike killed Ayman al-Zawahiri, the leader of al-Qaeda, at his house in Kabul during the quarter. The presence of this key terrorist figure living at a house owned by a senior Taliban official, in an upscale neighborhood of the nation’s capital, raised serious concerns about the Taliban’s commitment to not allow Afghanistan to become a place from which terrorists can threaten the United States and its interests.

During the quarter, the Taliban continued to fight ISIS-Khorasan, the Afghan branch of ISIS and a significant terrorist threat in Afghanistan. Its suicide bombings, ambushes, and assassinations routinely target Taliban officials, religious minorities, and foreign interests. Taliban relations with al-Qaeda appeared to remain cordial.

The U.S. Government has yet to recognize any government in Afghanistan, but it continued to engage with the Taliban, especially on matters relating to the increasingly grave humanitarian situation resulting from conflict, economic instability, disease, and natural disasters. On September 19, these engagements resulted in the release of Mark Frerichs, a U.S. citizen held hostage by the Taliban for nearly 3 years, in exchange for an Afghan warlord who had been serving a life sentence in a U.S. Federal prison since 2005.

The DoD continued to close out contracts related to the OFS mission, which ended on September 30, 2021. While this is the last Lead IG report on OFS, the DoD OIG will continue to conduct oversight of the OFS contracts closeout process pursuant to its statutory authorities.

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 in 2021. I look forward to working with my Lead IG colleagues to continue to provide oversight of and report on OES and 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
Afghans in Wardak province line up for World Food Programme assistance. (WFP photo)

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A World Food Programme convoy transports food to remote areas before winter sets in. (WFP photo)
EXECUTIVE SUMMARY

On August 1, President Joseph R. Biden announced the successful airstrike the previous day against the leader of al-Qaeda, Ayman al-Zawahiri. An armed unmanned aerial vehicle struck the house in downtown Kabul where Zawahiri was residing, killing the terrorist leader and leaving no civilian casualties.1 Zawahiri had avoided Afghanistan for years, and his return to Kabul in the wake of the Taliban takeover raises questions about the group’s commitment to prevent any group, including al-Qaeda, from using Afghan soil to threaten the security of the United States and its allies.2 The Taliban condemned the airstrike, claiming that it was a violation of the 2020 Doha Agreement, and refused to confirm whether Zawahiri was killed in the strike.3 Secretary of State Antony J. Blinken asserted that the Taliban had violated the agreement by hosting and sheltering the leader of al-Qaeda in Kabul.4 The DoD has not conducted any strikes in Afghanistan since the U.S. withdrawal in August 2021.5

Despite reduced activity this quarter, ISIS-K remained a significant terrorist threat in Afghanistan, targeting Taliban officials, religious minorities, and foreign interests. During the quarter, ISIS-K claimed at least 41 attacks in 8 provinces in Afghanistan, including suicide bombings, ambushes, and assassinations, though the group has been unable to establish any...

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

The Lead IG agencies and their partner agencies completed 11 oversight projects related to OFS and OES during the quarter, which are described below. Publicly releasable oversight reports are available online at the respective OIG’s public website. As of September 30, 2022, 27 projects related to OFS and OES were ongoing and 5 projects related to OES were planned. Publicly releasable oversight reports are available online at the respective OIGs' public websites. As of September 30, 2022, the Lead IG agencies and partners had 27 projects ongoing and 5 projects planned.

During the quarter, investigative branches of the Lead IG agencies and their partner agencies closed 8 investigations and coordinated on 42 open investigations. The investigations involve a variety of alleged crimes, including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and human trafficking.

Each Lead IG agency maintains its own hotline to receive complaints specific to its agency. During the quarter, the investigator referred 8 cases to Lead IG agencies or other investigative organizations.

territorial control. On September 30, a suicide bomber killed dozens of people—mostly female students—at an educational center in a Hazara neighborhood of Kabul. Additionally, an ISIS-K suicide bomber attacked the Russian embassy in Kabul, killing two Russian embassy staff and at least six other people.

The U.S. Government continued pragmatic engagement with the Taliban without recognizing it as the government of Afghanistan. The two sides discussed the need to address the economic and humanitarian situation in Afghanistan and ongoing efforts to enable $3.5 billion in frozen Afghan assets to be used for the benefit of the Afghan people. On September 14, the United States announced the establishment of the Afghan Fund for this purpose, with certain safeguards to ensure that the Taliban will not be able to use the funds for illicit activity. U.S. officials also continued to press the Taliban on Afghan women’s rights, including the launch of a public-private partnership that aims to advance economic opportunities for Afghan women. On September 19, President Biden announced that negotiations with the Taliban had resulted in the exchange of Mark Frerichs, a U.S. citizen held hostage by the Taliban since January 2020, and Bashir Noorzai, a warlord and drug trafficker who had been serving a life sentence in a U.S. Federal prison since 2005.

High food prices, inflation, drought, and flooding contributed to a worsening situation of food insecurity, with approximately 24 million of Afghanistan’s 39 million people in need of food assistance as of August 31. The cost of food was approximately 22 percent higher than the same time last year, resulting in reduced household purchasing power as the winter months approached. On September 23, Secretary Blinken announced nearly $327 million in new humanitarian assistance for the people of Afghanistan. However, humanitarian workers faced increased access impediments during the quarter, including threats, theft of property, arrests, injuries, and death. Female aid workers in particular faced harassment, intimidation, and mistreatment by the Taliban, including requirements that women be accompanied by a male guardian and adhere to strict dress codes.
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. On October 1, 2021, the DoD terminated the OFS mission and initiated Operation Enduring Sentinel. In January 2022, the State Department opened the Afghanistan Affairs Unit at the U.S. Embassy in Doha, Qatar, which serves as the U.S. diplomatic mission to Afghanistan.
MISSION UPDATE

8 Security
18 Diplomacy and Political Developments
25 Humanitarian Assistance and Development
U.S. GOVERNMENT HAS NOT YET MADE A DECISION AS TO WHETHER TO RECOGNIZE THE TALIBAN OR ANY OTHER ENTITY AS THE GOVERNMENT IN AFGHANISTAN

The U.S. Government has not yet made a decision as to whether to recognize the Taliban or any other entity as the government of Afghanistan. Accordingly, any references in this report to so-called “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.18

MISSION UPDATE

The Operation Enduring Sentinel (OES) mission is to conduct counterterrorism operations against threats emanating from Afghanistan and to support Central Asia regional partners to combat terrorism and promote regional stability. Separate from OES military activities, the U.S. Government provides humanitarian and development assistance for the Afghan people through third-party implementers.19

SECURITY

U.S. ACTIVITIES

U.S. Airstrike Kills Al-Qaeda Leader, Ayman al-Zawahiri

On August 1, President Joseph R. Biden announced the successful airstrike the previous day against the leader of al-Qaeda, Ayman al-Zawahiri. Zawahiri served as Osama bin Laden’s deputy during the planning and execution of the September 11, 2001, attacks, and assumed control of the global terrorist organization in 2011 upon bin Laden’s death. An armed unmanned aerial vehicle struck the house in downtown Kabul where Zawahiri was residing with his family. President Biden stated that the strike resulted in no civilian casualties, including Zawahiri’s family. The President credited the intelligence community with locating the terrorist and setting the conditions for the strike.20

President Biden said that although Zawahiri was in hiding at the time of the strike, he was still active in leading al-Qaeda’s global network, including setting priorities, providing operational guidance, and inspiring attacks against U.S. targets.21 The Defense Intelligence Agency (DIA) said that Zawahiri’s death will probably have a minimal effect on al-Qaeda and its regional affiliate, al-Qaeda in the Indian Subcontinent (AQIS), due to the groups’ decentralized structures, in which central leadership effectively delegates responsibility for operational planning to affiliates.22 While Zawahiri provided top-level guidance to the global organization, al-Qaeda’s power rests in its semi-autonomous affiliates.23

According to media reporting, Zawahiri had been absent from Afghanistan for years, and his return to Kabul in the wake of the Taliban takeover raises questions about the group’s commitment to prevent any group, including al-Qaeda, from using the soil of Afghanistan to threaten the security of the United States and its allies. The house targeted in the strike was owned by a senior Haqqani Network and Taliban leader, according to media reporting.24
On July 29, days before the strike, the Taliban’s Interior Minister Sirajuddin Haqqani told reporters: “many steps have been taken with regard to al-Qaeda. It has no presence in Afghanistan and is no more a threat to the world.”

The Taliban condemned the airstrike, which was conducted on a residential house in a wealthy neighborhood of the capital often frequented by Taliban leaders. Days after the attack, a Taliban spokesman refused to confirm whether Zawahiri was killed in the strike, which the spokesman condemned as a violation of his country’s “sovereignty, international laws, and the Doha Agreement.” The Taliban claims that the 2020 Doha Agreement prohibits U.S. strikes in Afghanistan, though the U.S. Government disputes this interpretation.

Secretary of State Blinken asserted that the Taliban was in violation of the agreement, stating: “By hosting and sheltering the leader of al-Qaeda in Kabul, the Taliban grossly
violated the Doha Agreement and repeated assurances to the world that they would not allow Afghan territory to be used by terrorists to threaten the security of other countries. They also betrayed the Afghan people and their own stated desire for recognition from and normalization with the international community.” An analyst of Islamic extremism told a reporter that the Taliban may face internal political pressure to retaliate for the U.S. strike, and this could expose ties between the Taliban and violent jihadist groups at a time when the Taliban is attempting to court international legitimacy and recognition. On August 2, State issued a Worldwide Caution warning of a “higher potential for Anti-American violence” following the killing of Zawahiri.

Some senior Taliban and Haqqani Network leaders had been aware of Zawahiri’s presence in Kabul, and following the strike, they attempted to conceal the fact that he had been residing there, according to the DIA. Haqqani Network leaders likely facilitated the relocation of Zawahiri and his family to Kabul earlier in 2022, though Zawahiri probably moved to Afghanistan after the Taliban takeover in August 2021. The Taliban publicly denied any knowledge of Zawahiri’s presence in Kabul, and rejected U.S. claims of his death, stating that an internal Taliban investigation failed to recover Zawahiri’s body. The DIA said that the Taliban will likely continue to provide sanctuary for al-Qaeda members by obfuscating their presence in Afghanistan.

As of late September, al-Qaeda had not named a new emir, though the DIA predicted that Zawahiri’s deputy, Sayf al-Adi, will probably succeed him. Sayf al-Adi serves as an al-Qaeda leader in Iran and is probably interested in improving al-Qaeda’s battlefield capabilities, though the decentralized organizational structure is likely to impede his ability to make rapid changes, according to the DIA.
DoD Conducts No Strikes in Afghanistan

The DoD has not conducted any strikes in Afghanistan since the U.S. withdrawal in August 2021. The Over-the-Horizon Counterterrorism (OTH-CT) Task Force, the DoD entity responsible for conducting counterterrorism in Afghanistan, reported no change in the operational challenges related to the conduct of that mission during this quarter. These challenges include long flying times and limited air corridors to reach landlocked Afghanistan and dependence on aviation assets to collect intelligence in the absence of robust human intelligence networks. Limitations and capabilities remain tied to OTH-CT’s access and partnerships with the countries of Central and South Asia. OTH-CT reported that establishing new relationships and maintaining current ones with the states of this region was critical to the over-the-horizon counterterrorism mission. OTH-CT said that no direct operational opportunities existed for regional engagements within Afghanistan during the quarter.

In his Senate confirmation hearing, the current Commander of USCENTCOM, General Michael Kurilla, described over-the-horizon counterterrorism as “extremely difficult, but not impossible,” specifically citing the intelligence limitations of not having a physical presence on the ground in country. In an August press interview, the previous Commander of USCENTCOM, retired General Frank McKenzie, remarked that U.S. intelligence collection gathering in Afghanistan has been reduced to a fraction of what it had been when there was a U.S. military presence in the country.

ISIS-K AND AL-QAEDA ACTIVITIES

Al-Qaeda Continues to Maintain Marginal Presence in Afghanistan

The DIA reported that al-Qaeda’s regional affiliate, AQIS, probably had about 200 members operating throughout Afghanistan, representing no change from the previous quarter. The capabilities of al-Qaeda and AQIS to conduct external operations—defined as attacks against U.S. interests that cross international borders outside of a terrorist group’s area of operations—did not change significantly during the quarter. These groups probably will not have the intent or capability to conduct directed attacks in the U.S. homeland during the coming year, and al-Qaeda almost certainly does not have the capability to conduct attacks against U.S. interests in the region, according to the DIA. AQIS’ capability to conduct regional attacks probably is very limited and relies on cooperation with like-minded groups and individuals. Both al-Qaeda and AQIS attempt to inspire attacks against the United States worldwide.

ISIS-K Violence Targets Taliban Officials, Religious Minorities, and Foreign Interests in Afghanistan

The DIA reported that ISIS–Khorasan (ISIS-K) probably had about 2,000 members operating throughout Afghanistan, representing no change from the previous quarter. Additionally, ISIS-K’s capability to conduct external operations did not change significantly during the quarter. ISIS-K likely does not have the capability to attack the U.S. homeland, but the group does have the intent and capability to attack U.S. interests in the Central Asian region.
The relationship between ISIS-K and ISIS-Core did not significantly change during the quarter, according to the DIA. As a regional province of ISIS, ISIS-K very likely receives an unspecified amount of direct funding from ISIS-Core. ISIS-K also receives and translates ISIS-Core propaganda for local audiences.43 ISIS-K relies on the continued public dissatisfaction with the Taliban and its inability to protect citizens to attract new recruits.44

According to Human Rights Watch, ISIS-K has consistently targeted Afghanistan’s Shia minorities, including the Hazara ethnic group. Since the Taliban takeover of Afghanistan in August 2021, ISIS-K claimed responsibility for 13 major attacks against Hazaras, killing and injuring at least 700 people.45 According to human rights groups, Taliban authorities have done little to protect these vulnerable groups from suicide bombings perpetrated by ISIS-K, nor have they provided essential medical care to victims and their families.46 In the past, the Taliban has asserted that ISIS-K is “no longer a big threat” in Afghanistan, citing their arrest of over 670 militants between July and September of 2021, though the continuation of this pattern of violence belies such claims, according to media reporting.47

According to media reporting, ISIS-K has threatened foreign investment in Afghanistan, which the group claims is a means by which anti-Islamic foreign powers plan to impose their will on the Afghan people. ISIS-K vowed to kill anyone working on a proposed railway link from Uzbekistan to Pakistan via Afghanistan. The group aims to portray the Taliban as insufficiently Islamic puppets of the West, claiming that its support for projects such as the railway or a proposed Turkmenistan-Afghanistan-Pakistan-India gas pipeline are evidence of the Taliban’s supplication to non-Muslim foreign nations. ISIS-K directly threatened the People’s Republic of China (PRC) in its propaganda, vowing, “The Islamic State’s warriors will attack the modern cities of China to avenge the Uyghur Muslims.”48 ISIS-K also threatened attacks against PRC interests within Afghanistan.49

ISIS-K’s strategy during the quarter focused on adjusting its operational focus and target priorities to circumvent the Taliban’s counterterrorism operations, according to the DIA. As of late August, ISIS-K remained the Taliban’s primary security threat and had adapted to the regime’s counterterrorism tactics. However, the group has been unable to establish territorial control in Afghanistan. During the quarter, ISIS-K claimed at least 41 attacks in 8 provinces in Afghanistan, including suicide bombings, ambushes, assassinations, and the bombing of the Russian embassy in Kabul, which killed two Russian embassy staff.50 (See Figure 1.)

According to media reporting, the embassy attack was in line with ISIS-K’s earlier threats to target Russian interests, and the successful execution of a lethal attack against a major power represented a significant operational achievement as well as a powerful propaganda and morale booster for ISIS-K. The attack aimed to undermine the Taliban’s perceived ability to provide stability domestically as well as its attempt to secure diplomatic recognition from abroad, according to media reporting.51

Since the Taliban takeover of Afghanistan in August 2021, ISIS-K claimed responsibility for 13 major attacks against Hazaras, killing and injuring at least 700 people.

Global ISIS propaganda has consistently portrayed Russia as an enemy of Muslims due to its military presence in Muslim countries, support for secular Central Asian autocracies, domestic oppression of Muslim populations, and the Soviet invasion of Afghanistan in the 1980s. According to media reporting, ISIS-K markedly increased its hostile rhetoric toward Russia after the Taliban takeover in 2021. The group aims to portray the Taliban’s cordial diplomatic relations with non-Muslim foreign power as evidence of the Taliban’s lack of religious zeal, condemning the Taliban for “befriending Russians, the murderers of Chechen Muslims.”52
Terrorist Violence Threatens Afghanistan’s Neighbors

During the quarter, the Taliban’s relationships with violent extremist organizations and its inability to control Afghanistan’s border security probably resulted in increased cross-border violent extremist activity, according to the DIA. Regional neighbors have accused the Taliban of providing these groups with safe haven and failing to curtail cross-border attacks.60

During the quarter, ISIS-K conducted 11 attacks in Pakistan, according to the DIA.61 In early July, ISIS-K launched rockets into Uzbekistan from Afghanistan, marking the second ISIS-K attack against Uzbekistan since April, according to the DIA. Reportedly, no one was harmed, and the Taliban later claimed that it targeted and killed the ISIS-K attackers responsible.62

Media Report: Collapse of Afghan Military Created a Regional Glut of U.S.-Made Weapons

According to media reporting, some former Afghan military personnel who remained in Afghanistan have sold their service weapons to illegal arms dealers. One weapons smuggler interviewed by reporters during the quarter said that most of his recent purchases came from former government forces, and the trade in U.S.-made weapons was booming. Many of these weapons have since found their way to militant groups across the region. Indian security officials reported that U.S.-made material—including automatic rifles, pistols, armor-piercing ammunition, satellite phones, and night vision devices—have been found in the possession of insurgents in Kashmir.63
A former Afghan security official told reporters that the weapons sold to smugglers represent only a small fraction of the weapons appropriated by the Taliban. A U.S.-based Afghanistan analyst told reporters that while the Taliban might take a permissive approach to weapons being supplied to like-minded extremist groups, the regime has been careful to ensure that these weapons do not wind up in the hands ISIS-K.64

**TALIBAN ACTIVITIES**

**Taliban Disregards Human Rights in its Fight Against ISIS-K**

In a speech delivered on July 6, the Taliban’s supreme leader, Mullah Haibatullah Akhundzada, said that Afghan soil would not be used to launch attacks against other countries. Akhundzada claimed that the Taliban would continue to respect the terms of the Doha Agreement it signed with the United States in 2020. He also said that he desired “good, diplomatic, economic, and political relations with the world, including the United States” but also asserted that other countries should avoid efforts to influence Afghanistan’s domestic affairs. 65

On July 29, the Taliban’s Interior Minister Sirajuddin Haqqani told reporters that the Taliban was committed to fighting ISIS-K and was prepared to provide security for foreign diplomatic missions. Haqqani also claimed that terrorist groups, including al-Qaeda, Jaish-e-Mohammed, and Lashkar-e-Taiba, had no presence in Afghanistan—claims which were undercut two days later with the U.S. airstrike against Ayman al-Zawahiri, the leader of al-Qaeda, in a house owned by one of Haqqani’s senior aides. 66

During the quarter, the Taliban developed its counterterrorism capabilities and employed new tactics to degrade ISIS-K, likely deterring more attacks than in previous quarters, according to the DIA. As of September, the Taliban has had some success conducting searches and house-to-house raids targeting ISIS-K. Although ISIS-K claimed at least 41 attacks and 62 casualties during the quarter, the group’s attacks since April have decreased by more than 50 percent, likely due in part to the Taliban’s counterterrorism pressure and a shift in ISIS-K’s operational focus, according to the DIA. 67

As of July, the Taliban has defended its large gatherings with temporary, overwhelming troop deployments, including the use of 12,000 Taliban members to protect a gathering of thousands of pro-Taliban clerics at the Loya Jirga. However, the Taliban continues to struggle to thwart attacks on religious minorities and targeted assassinations. 68

In July, a Taliban security agency told reporters that it had arrested an ISIS-K member who was planning to attack a Shiite Mosque in Kabul with a suicide vest. The Taliban said the individual was active in social networks and was recruiting for ISIS-K through social media. 69

According to Human Rights Watch, Taliban security forces have abducted and summarily executed alleged members and supporters of ISIS-K. Since August 2021, residents of Nangahar and Kunar provinces east of Kabul have discovered the bodies of more than
100 men dumped in canals and other locations. Human Rights Watch said that Taliban forces carried out aggressive search operations, including night raids, against residents they accuse of sheltering or supporting ISIS-K members. During these raids, Taliban forces beat residents and detained, tortured, and executed men suspected of ISIS-K affiliation without trial.70 In July, Human Rights Watch published details of Taliban human rights violations targeting individuals affiliated with ISIS-K, former Afghan security and government personnel, and people affiliated with the National Resistance Front (NRF).71 (See Table 1.)

**Table 1.**

<table>
<thead>
<tr>
<th>Targeted Group</th>
<th>Overall</th>
<th>Former Afghan Security Personnel and Government Officials</th>
<th>People Believed to Be Affiliated with ISIS-K</th>
<th>People Believed to be Affiliated with the NRF</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,106 civilian casualties (700 killed, 1,406 wounded)</td>
<td>160 extrajudicial killings</td>
<td>59 extrajudicial killings</td>
<td>18 extrajudicial killings</td>
</tr>
<tr>
<td></td>
<td>Predominantly caused by improvised explosive devices attributed primarily to unexploded ordnance, as well as ISIS-K.</td>
<td>56 cases of torture and ill-treatment</td>
<td>7 cases of torture and ill-treatment</td>
<td>54 cases of torture and ill-treatment</td>
</tr>
<tr>
<td></td>
<td>178 arbitrary arrests and detentions</td>
<td>22 arbitrary arrests and detentions</td>
<td>113 arbitrary arrests and detentions</td>
<td></td>
</tr>
<tr>
<td></td>
<td>23 cases of incommunicado detention</td>
<td>23 cases of incommunicado detention</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


Terrorist Haqqani Network Operates as an Integral Component of Taliban Leadership

The Haqqani Network, a State-designated foreign terrorist organization, is fully integrated into the Taliban and almost certainly synchronizes its efforts with the regime to support and advance the regime’s objectives, according to the DIA. The Taliban has appointed at least four Haqqani Network leaders to senior ministerial positions in its interim government since August 2021, and Haqqani Network leaders are involved in determining and implementing regime policies.72

Haqqani Network-affiliated fighters were integrated into the Taliban’s security apparatus and conduct security missions as part of the Taliban. In July, senior Taliban leader and Interior Ministry adviser Anas Haqqani publicly reiterated that the Haqqani Network has never existed as an independent entity and has always been integrated in the Taliban hierarchy. The Haqqani Network’s full integration into the Taliban regime almost certainly means that the group does not operate as an independent organization or aspire to conduct external attacks, according to the DIA.73
According to the Treasury Department (Treasury), the Taliban remains designated as a Specially Designated Global Terrorist Organization under Executive Order 13224, and transactions involving the Taliban or the Haqqani Network outside the scope of a series of General Licenses remain prohibited.74

Taliban Forces Struggle to Use Aircraft Provided by United States to Former Afghan Government

As of September, the Taliban was still using U.S.-funded helicopters seized from the former Afghan government in operations against resistance forces and in training, according to the DIA.75 On September 10, the Taliban lost one of these UH-60 Black Hawk helicopters when the aircraft crashed during a training flight over Kabul, which a Taliban official attributed to a “technical problem.”76 According to media reporting, the incident underscores the challenges that the Taliban face attempting to operate the U.S.-provided aircraft without U.S. training and maintenance support. A U.S. Navy pilot who had previously trained Afghan pilots told reporters that Taliban pilots were likely engaged in unsafe flying practices due to their lack of proper training and insufficient adherence to flight safety procedures.77

In August, the Taliban repeated its request that Tajikistan and Uzbekistan return approximately 40 helicopters that were flown out of the country by members of the Afghan National Defense and Security Forces when the Taliban took power. Both Tajikistan and Uzbekistan recognize the aircraft as DoD property.78

ANTI-TALIBAN GROUP ACTIVITIES

NRF Claims Incremental Progress Fighting the Taliban in Northern Provinces

In a July media interview, the leader of the National Resistance Front (NRF), Ahmad Massoud, described the anti-Taliban opposition group’s current status and operations. Massoud said the NRF was broad coalition of political, tribal, and religious parties in Afghanistan and aimed to develop a more cosmopolitan government for the country. He said the NRF had more than 3,000 organized armed fighters and was growing its ranks. Massoud said he and the NRF seek a political resolution to the current conflict, but the Taliban refused to engage in peaceful negotiations. According to Massoud, the group had not attempted to free any areas from Taliban control but would aim to do so in the future. It has instead been focused on demonstrating to the world the NRF’s capacity to defend Afghan civilian populations and resist the Taliban with minimal equipment and external support. In the interview, Massoud declared the NRF’s support for the former Taliban commander turned rebel fighter, Mehdi Mujahid.79

In July, fighting in Afghanistan’s northern Sar-e-Pul province between Taliban forces and a disgruntled former Taliban commander and ethnic Hazara, Mehdi Mujahid, displaced at least 27,000 residents, according to media reporting. After being notified that he had been dismissed from his position as Bamyan’s intelligence chief, Mujahid and his supporters took up arms against the Taliban. Dozens of civilians were killed in the fighting and thousands required food and other supplies.80 Mehdi was attempting to flee to Iran after the fighting
but was captured and executed by Taliban forces. A prominent Hazara leader condemned the killing as a violation of Islamic religious teaching and international law.  

According to media reporting, the NRF took control of several areas in the Khost district of Baghlan province following two days of fighting that resulted in heavy casualties for the Taliban, which included the killing of Mullah Bahauddin, the head of the Taliban’s police command in Khost, and several other senior Taliban commanders. Following the withdrawal of Taliban forces, NRF fighters posted photos on social media showing them lowering the Taliban flag in the liberated area.

A State spokesperson condemned the violence on both sides, telling a reporter, “We want to see the emergence of stable and sustainable political dispensation via peaceful means. We do not support organized violent opposition to the Taliban, and we would discourage other powers from doing so as well.”

On September 14, the Taliban broke with its practice of denying the existence of widespread fighting against rebel groups in the Panjshir region to declare that its security forces had completed a clearing operation that killed 40 resistance fighters, including 4 commanders, and arrested approximately 100 people. The NRF denied the claim and accused the Taliban of inflating its numbers but did acknowledge that at least some of its members were killed or captured in the action.

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**DoD Continues Closeout of OFS Activities**

The DoD terminated the Operation Freedom’s Sentinel (OFS) mission at the end of FY 2021, and efforts to close out contracts related to that mission were ongoing during the quarter. Shortly after the U.S. withdrawal, the DoD disestablished the Defense Security Cooperation Management Office-Afghanistan, which was intended to continue over-the-horizon support to the Afghan government prior to its collapse. Whichever contract office issued a given contract is now generally responsible for negotiating the resolution of that contract.

The DoD said that it was unable to estimate the number or total dollar value of Afghanistan-related contracts which were terminated for convenience. The DoD tracks the amounts of unliquidated Afghanistan Security Forces Fund obligations on each contract and in the aggregate as its metric for contract closeout. However, not all of these contracts were ultimately terminated, as some of them were used for purposes other than fulfilling Afghanistan-related requirements. Those contracts will not be terminated, but the obligations from the Afghanistan Security Forces Fund will be liquidated through negotiations with vendors.

As of this quarter, the DoD OIG had an ongoing audit of a sample of DoD Afghanistan contingency contracts closeout, which aims to determine whether DoD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable Federal laws and DoD regulations.
DIPLOMACY AND POLITICAL DEVELOPMENTS

U.S. Government Engages with Taliban Officials

Since August 2021, the Taliban made modest progress toward its strategic goals of solidifying internal cohesion of its members and minimizing dissent by opponents, through control of the civilian population and confrontation with armed opposition groups. While some countries have accepted low to mid-ranking Taliban representatives as “diplomats,” as of the end of the quarter no country or multilateral body had accredited a Taliban-appointed ambassador.88

The U.S. Government continued pragmatic engagement with the Taliban during the quarter. On July 27, Special Representative for Afghanistan Thomas West and Under Secretary of the Treasury for Terrorism and Financial Intelligence Brian Nelson led a senior interagency delegation from State and Treasury to continue discussions with senior Taliban representatives and working level professionals in Tashkent, Uzbekistan. The meetings took place after the conclusion of the Uzbekistan-hosted Tashkent Conference on Afghanistan on July 26.89 According to State, the two sides discussed the need to address the urgent humanitarian situation in Afghanistan and ongoing efforts to enable $3.5 billion of the $7 billion in licensed Afghan Central Bank reserves held by the Federal Reserve Bank of New York to be used for the benefit of the Afghan people.90

State said that the Taliban’s harboring of al-Qaeda leader Zawahiri was a violation of the Taliban’s counterterrorism responsibilities in accordance with the Doha Agreement.91 State said it continues to work with U.S. allies and partners to press the Taliban to follow through on its public commitments made to the Afghan people and international partners. State officials have said publicly and privately that the Taliban must “prioritize domestic legitimacy before they can expect international legitimacy,” and that they will be judged by their actions and not just their words.92

United States Announces Establishment of the “Afghan Fund”

On September 14, the United States, through State and Treasury, and in coordination with international partners, announced the establishment of the Afghan Fund.93 The Afghan Fund will use the $3.5 billion of Afghanistan Central Bank funds “to benefit the people of Afghanistan.”94 The funds are part of roughly $7 billion in Afghan government assets that were held in the Federal Reserve Bank of New York at the time the former government collapsed and subsequently frozen by President Biden.95

According to State, the fund includes safeguards to ensure that the Taliban—who are not part of the Afghan Fund—will not be able to use the funds for illicit activity. The Swiss Bank for International Settlements, an international financial organization that serves as a “bank and forum for central banks,” will maintain the account.96 An external auditor will monitor all disbursements made and decisions regarding the Afghan Fund in accordance with Swiss law. According to Treasury, disbursements from the Afghan Fund could include keeping Afghanistan current on its debt payments to international financial institutions, which would preserve its eligibility for development assistance, and paying for critical imports, such as electricity.97 No disbursements of Afghan Central Bank assets had been made as of the end of the quarter.98
The Taliban publicly denounced the formation of the Afghan Fund. A Taliban spokesperson issued a statement via Twitter saying, “If the reserves are disbursed without taking into consideration legitimate demands of the Afghans, the Islamic Emirate will be forced to impose fines against, and ban activities of, all individuals, institutions and companies that facilitate this illegal venture [and] seek to misuse [Afghanistan Central Bank] reserves for humanitarian [and] other purposes.” The remaining $3.5 billion in funds held in the Federal Reserve Bank of New York remain subject to claims by families of victims of the September 11, 2001, attacks.

According to Treasury, the transfer of these funds would be a multi-step process, and none of these funds would be transferred to the Taliban, which remains subject to U.S. sanctions.

**State Focuses on Afghan Women’s Rights**

During the quarter, Secretary Blinken and Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri formally launched the U.S.-Afghan Consultative Mechanism (USACM). The goal of the consultative mechanism is to strengthen engagement between the U.S. Government and a diverse range of Afghan women and civil society. Since its launch, the USACM has facilitated separate discussions between diverse Afghan women leaders from inside and outside Afghanistan and the Secretary of State, the Deputy Secretary of State, and the U.S. Permanent Representative to the United Nations on a variety of topics. Additional meetings with senior U.S. Government officials will be scheduled. According to State, the USACM was launched as a direct response to the demands of Afghan women, at-risk communities, and civil society for deeper and more systematic consideration of their voices across U.S. policymaking on Afghanistan.

On September 20, Secretary Blinken launched the Alliance for Afghan Women’s Economic Resilience. The alliance is a public-private partnership between State and Boston University.
that aims to advance Afghan women’s workforce participation, entrepreneurship, and education. In support of the objectives of the Alliance, State awarded $1.5 million for a program that will support women’s entrepreneurship and co-create on-the-ground initiatives with private sector entities, including funds from the Gender Equity and Equality Action Fund, which support the economic security of women and girls globally.

**Natural Disasters, Border Clashes Hinder Pakistan’s Engagement with the Taliban**

Severe floods and ongoing threats from environmental hazards affected the Pakistani government’s routine engagement with the Taliban during the quarter, State said. On August 28, the Taliban’s Defense Minister Mullah Mohammad Yaqoob accused Pakistan of allowing the United States to use its airspace to access Afghanistan to carry out the airstrike that killed al-Qaeda leader Ayman al-Zawahiri. According to media reports, Pakistan’s foreign minister Bilawal Bhutto-Zardari told a press agency that he had been told that Pakistan’s airspace had not been used.

On September 13, the Taliban clashed with Pakistani forces on the Afghanistan-Pakistan border and blocked Pakistani efforts to finish erecting a security post. The two forces exchanged fire, which resulted in multiple casualties on both sides. State said the incident contributed to mounting tensions between the Taliban and Pakistan, which has not recognized the Taliban regime.

The Taliban reportedly played a role in facilitating talks between the Pakistani government and the Tehreek-i-Taliban (TTP) during the quarter. According to State, it is unclear how significant of a role the Taliban played, and the talks appeared stalled as of the end of the quarter. The TTP claimed an attack in Khyber Pakhtunkhwa province on September 13, which killed six and injured seven people. State said the recent uptick in violence likely jeopardizes the fragile ceasefire in place and prospects for reaching a final settlement. According to State, the Pakistani government does not appear willing to accept the TTP’s hardline demands.

As of late August, TTP members in Afghanistan had returned to Swat district in Pakistan, where they conducted kidnappings, extortions, and assassinations, provoking public protest and calls for their removal. The DIA reported that it saw no significant change to its assessment last quarter that the TTP likely had about 4,000 members operating in Afghanistan near the Pakistan border region.

**Mark Frerichs Released After More than 2 Years of Captivity**

On September 19, President Biden announced the release of Mark Frerichs, a U.S. citizen held hostage by the Taliban since January 2020. According to media reporting, Frerichs’ release came after months of negotiations between the United States and the Taliban. In exchange, the United States released Bashir Noorzai, a former warlord and drug trafficker who had been serving a life sentence in a U.S. Federal prison and was deemed to no longer pose a threat to the United States. According to media reports, the Taliban’s Foreign Minister Amir Khan Muttaqi lauded Noorzai’s release and indicated that the exchange bodes well for the future of relations between the U.S. Government and Afghanistan.
In late July, State and the U.S. Citizenship and Immigration Services (USCIS) announced an updated process for applying for an Afghan Special Immigrant Visa (SIV). In consultation with USCIS, State combined two of the previously required steps and assumed full responsibility for the process. Previously, applicants were required to apply for Chief of Mission approval from State using one form, and then after receiving approval, file a second form with USCIS. In the new process, noncitizen applicants seeking an Afghan SIV must file one form with State, which will use it for both Chief of Mission approval and as an SIV petition.

Additionally, according to DHS, the Department of Homeland Security and State’s new exemptions for vulnerable Afghans, announced in June, increased the number of SIVs issued compared to previous quarters. (See Figure 2.)

State committed to provide resources to process SIV applicants in any country where a significant number of applicants are present. For example, as part of the effort to reduce the backlog of applications, at least one embassy began scheduling additional SIV appointments.

In addition, State’s Bureau of South and Central Asian Affairs took steps to improve its processing of Chief of Mission approval requests, which they said resulted in a record number of cases processed in FY 2022.
In August, No One Left Behind—a nonprofit organization that advocates on behalf of former interpreters for U.S. Government employees in Afghanistan and Iraq and other vulnerable Afghans—released polling data that found that more than 25 percent of interpreters who helped the U.S. military in Afghanistan said that they or their family members have faced direct threats from the Taliban within the past month. A representative of the organization said that they polled 6,500 SIV applicants who were still outside the United States. Only 6.5 percent of respondents in Afghanistan said they were living “securely and safe from harm.” Nearly 64 percent said they were not living safely, and nearly 30 percent said they were only safe sometimes. According to No One Left Behind’s data, nearly 10 percent said they have been directly threatened in the past week, and 26 percent have faced threats in the past month. Only about 14 percent say they have never been directly threatened by the Taliban.124

DHS Continues to Process Afghan Evacuees Under Operation Allies Welcome

Led by the Department of Homeland Security (DHS), Operation Allies Welcome (OAW) is the U.S. Government’s interagency effort to support vulnerable Afghans, including those who worked alongside U.S. forces and civilian organizations in Afghanistan, and resettle them in the United States.125 As of September 26, 2022, approximately 88,500 Afghan nationals had been resettled in communities across the United States, according to the DHS.126 The DHS Office of Biometric Identity Management (OBIM) continued to work with the FBI’s Terrorist Screening Center to support the dissemination of derogatory information, that might preclude an individual from legally immigrating to the United States. The DHS’s Automated Biometric Identification System incorporates biometrically linked information provided from both the Terrorist Screening Center and the DoD, allowing users of the system to query individuals during routine daily operations.127

During the quarter, OBIM provided biometric match results to applicable U.S. Government operational agencies, such as Customs and Border Protection and U.S. Citizenship and Immigration Services, for the purposes of biometric vetting for admissibility adjudication and identity analysis for employment authorization, respectively. (See Table 2.)

<table>
<thead>
<tr>
<th>Identity Type</th>
<th>Quarter 4 FY 2022</th>
<th>Total Since August 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identities from overseas locations</td>
<td>727</td>
<td>55,417</td>
</tr>
<tr>
<td>U.S. Customs and border Protection primary entry submissions</td>
<td>2,855</td>
<td>84,435</td>
</tr>
<tr>
<td>U.S. Citizenship and Immigration Services application submissions</td>
<td>2,228</td>
<td>48,928</td>
</tr>
<tr>
<td>Latent fingerprints</td>
<td>N/A</td>
<td>13,484</td>
</tr>
</tbody>
</table>

Source: DHS OIG, response to DoD OIG request for information, 22.4 WOG DHS 02, 10/3/2022.
adjudications that would result in passed or failed security screening are the responsibility of the operational components performing the identity analysis.128

In September, the last Afghan evacuees paroled into the United States for safe haven processing arrived at the domestic safe haven in Leesburg, Virginia, following medical screening and security vetting overseas. At the safe haven, evacuees received resettlement opportunities, cultural orientation, and submitted applications for employment authorization. The DHS concluded operations at this site on September 30.129

Afghan evacuees paroled into the United States pursuant to OAW have generally been paroled for a period of two years, and they may be eligible to apply for different forms of legal immigration status, including asylum, family-based immigration, or adjustment of status on the basis of an approved immigrant petition as a Special Immigrant. Aside from pathways to permanent legal immigration status, eligible Afghans may also apply for an additional period of parole to continue to remain in the United States.130

Effective May 20, 2022, Afghans are eligible to apply for Temporary Protected Status for 18 months. This status is a temporary benefit that does not lead to lawful permanent resident status or give any other immigration status.131

To assist with housing and employment for those Afghan evacuees paroled into the United States under OAW, the DHS Unified Coordination Group (UCG) coordinates efforts to promote resettlement of Afghan evacuees, which includes the provision of temporary accommodations and services at the safe haven while they await resettlement. Afghans paroled through FY 2022 are eligible for certain resettlement benefits as authorized by Congress. At the safe haven, Afghan parolees apply for employment authorization, which allows them to work in the United States, and U.S. Citizenship and Immigration Services adjudicates applications for employment authorization. To support resettlement in U.S. communities, the UCG also coordinates with other agencies to facilitate resettled Afghan evacuee access to temporary and permanent housing, as well as provision of services and programming to support their employment in resettlement communities.132

**United States, PRC, and Russia Clash at United Nations**

Russia called an August 29 UN Security Council (UNSC) meeting on Afghanistan where Russia and the PRC both criticized the United States for imposing sanctions on Afghanistan and argued that the dire humanitarian situation was the result of failed U.S. military intervention.133 They also further criticized the United States for continuing to hold the Afghanistan Central Bank assets and for asking other countries to provide humanitarian assistance in Afghanistan.134

Ambassador Linda Thomas-Greenfield, the Representative of the United States to the United Nations, condemned the Taliban’s repression of the Afghan people, highlighting the United States’ significant humanitarian assistance in Afghanistan, and called on Russia and the PRC to do more in their humanitarian response to the situation in Afghanistan. In response to the PRC’s criticism of the Afghan Central Bank assets, Ambassador Thomas-Greenfield said, “no country that is serious about containing terrorism in Afghanistan would advocate to give the Taliban instantaneous, unconditional access to billions in assets that belong to the Afghan people.”135
United States Meets with Foreign Governments to Discuss Ongoing Issues in Afghanistan

On September 15, Special Envoys and Representatives for Afghanistan of the European Union, France, Germany, Italy, Norway, the United Kingdom, and the United States met in Washington, D.C., to discuss the situation in Afghanistan. Officials from Japan, Qatar, Switzerland, and the United Nations Assistance Mission in Afghanistan (UNAMA) also participated in the meetings. Participants expressed concern about the undermining of Afghans’ human rights and freedoms, the lack of political inclusion, and violations of international humanitarian law and abuses of rights protected under international human rights treaties to which Afghanistan is a state party. Additional topics included the Taliban’s crackdown on the media and growing restrictions on freedom of expression, and the continued presence of terrorist groups, such as al-Qaeda, with stated goals of targeting countries in the region and beyond.

According to State, one focus of the meeting was the Taliban’s treatment of Afghan women and girls. Participants cited Taliban restrictions on freedom of movement; exclusion from political, economic, education, and social spaces; and the ban on girls’ attendance at school in grades 7 to 12. They noted the urgent and pressing concern for humanitarian assistance in preparation for the upcoming winter months, and highlighted the assistance provided by their respective governments and organizations since August 2021, and emphasized their foreign assistance being purely for the benefit of the Afghan people, and not a sign of normalization of relations with the Taliban.
HUMANITARIAN ASSISTANCE AND DEVELOPMENT

The U.S. Government seeks to promote a principled humanitarian response that advocates for the independence of humanitarian partners in facilitating aid; supports and provides appropriate protection assistance to vulnerable Afghans; and improves protection and living conditions of Afghan internally displaced persons (IDP), refugees, and new Afghan arrivals in neighboring host countries.141

High Food Prices, Drought, and Flooding Result in Crisis Food Security Levels

Macroeconomic conditions, inflated prices, and the impacts of drought and recent flooding led to atypically high numbers of people suffering at crisis food security levels, according to USAID’s Famine Early Warning Systems Network.142 The updated UN Humanitarian Response Plan for Afghanistan confirmed that approximately 24 million of Afghanistan’s 39 million people remain in need of food and agricultural assistance as of August 31.143 The cost of the minimum “food basket” of wheat flour, cooking oil, and beans was 22 percent higher than the same time last year, resulting in reduced purchasing power for households.144 In areas most affected by drought, household cereal stocks were likely significantly below normal, increasing the need to purchase food.145 The number of people in need will likely increase at the start of winter, with emergency food security levels likely to re-emerge across areas that were most affected by drought, and outcomes are expected to be worse without anticipated levels of assistance.146

These acute vulnerabilities were compounded by events such as the 5.9-magnitude earthquake that struck south-eastern Afghanistan in June, the rising cost of stable food commodities, unemployment, outbreak of disease such as Acute Watery Diarrhea, and flooding.

United States Announces Additional Humanitarian Assistance

On September 23, State and USAID announced the provision of nearly $327 million in additional humanitarian assistance for the people of Afghanistan. This funding includes almost $119 million through the State Bureau of Population, Refugees, and Migration (PRM) and almost $208 million through USAID’s Bureau for Humanitarian Assistance (BHA). This brings the total amount of U.S. humanitarian assistance provided to Afghanistan and neighboring countries to more than $1.1 billion since the Taliban’s takeover and the withdrawal of U.S. forces in August 2021.147

The assistance is intended to support an enhanced humanitarian assistance response in Afghanistan and neighboring countries through UN organizations and NGOs to provide emergency cash, shelter, healthcare, and reintegration assistance to internally displaced persons and returnees.148 It also aims to support protection, reproductive and maternal health, and gender-based violence prevention, in addition to supporting health and nutrition services to Afghan refugees in neighboring countries and host communities in Pakistan.149
During the quarter, PRM continued to implement the more than $201 million in humanitarian assistance in Afghanistan and neighboring countries provided since August 2021. This assistance supports the scaled-up humanitarian response in Afghanistan and neighboring countries through independent humanitarian organizations, including the UN Human Rights Agency, the International Organization for Migration, UN Population Fund, and the UN Children’s Fund. Specific activities include provision of emergency cash, shelter, and reintegration assistance to IDPs and returnees; protection and gender-based violence prevention services; multisection assistance to refugee populations in Afghanistan and neighboring countries; and support for durable solutions.

BHA reported that it continued to implement humanitarian assistance during the quarter to reach vulnerable populations across Afghanistan with multi-sector emergency assistance, including food assistance, agriculture and livelihoods, health, nutrition, protection, and water, sanitation, and hygiene support.

USAID Announces $55 Million in New Assistance for Earthquake Response

Humanitarian efforts continued during the quarter to respond to the 5.9 magnitude earthquake that struck the southeastern region of Afghanistan in June. The UN Office for the Coordination of Humanitarian Affairs (OCHA) reported that approximately 376,000 people had been reached with some form of assistance from humanitarian assistance organizations, including BHA implementing partners, that comprised food and agriculture support, emergency shelter and non-food items, protection support, and multi-purpose cash assistance. An additional 313,000 people received water, sanitation, and hygiene assistance as part of preemptive measures to prevent the spread of acute watery diarrhea. More than 14,000 households were identified as requiring emergency shelter assistance with over half of these homes confirmed as destroyed; nearly all of the remaining homes were severely damaged.

In late June, USAID announced nearly $55 million in new humanitarian funding to provide recovery support to the earthquake response effort, in addition to meeting broader humanitarian needs across Afghanistan. The new funding allowed BHA's implementing partner, the International Organization for Migration, to continue to reach earthquake-affected populations across Khost and Paktika provinces with needed shelter and water, sanitation, and hygiene assistance, and to meet humanitarian needs in drought-affected and highly food insecure provinces.

Humanitarian Access and Interference Incidents Increase to Record Levels for the Year

OCHA stated that a record high number of humanitarian access incidents for 2022 were reported in September (143), an increase from August (137), the previous record for the year. Over the past year, an average of 108 humanitarian access incidents occurred each month. Violence against humanitarian personnel, assets, and facilities included arrests
MISSION UPDATE

and detentions; forced closure of facilities; robberies and thefts; threats against staff and facilities; death and injury to aid workers; and damage to assets or facilities.\(^{160}\) Military operations and ongoing hostilities, in addition to interference with humanitarian activities that included instances of interference with programming, pressure to sign memoranda of understanding (MoUs), or interference with staff recruitment, resulted in 35 program suspensions in September alone.\(^{161}\) BHA noted that as security conditions deteriorated, humanitarian assistance organizations limited staff movements and adopted other precautionary measures in Kabul, Herat, and other parts of Afghanistan with high levels of insecurity.\(^{162}\) BHA implementing partners continued to engage with Taliban authorities at national and provincial levels to address access impediments and challenges that hamper humanitarian operations in Afghanistan.\(^{163}\)

OCHA noted that humanitarian assistance organizations reported concern about Taliban guidelines that intend to regulate and monitor aid organizations, negatively impacting humanitarian operations through attempts to influence selection of beneficiaries, program design and staff recruitment, and adding bureaucratic hurdles to project implementation.\(^{164}\) For example, according to BHA, the Taliban continued to arbitrarily enforce MoU requirements, with some provincial- and local-level Taliban leaders requiring humanitarian assistance organizations to secure MoUs as a prerequisite for starting operations, while other authorities have permitted nongovernmental organizations (NGO) to launch programs with only a letter signed by the relevant ministries.\(^{165}\) The Afghanistan Humanitarian Country Team continued to advocate with the Taliban for a standardized MoU process that is less cumbersome but have not reported any substantial progress.\(^{166}\) BHA reported that its implementing partners continued to engage with Taliban authorities at national and provincial levels to address access impediments and challenges that hamper humanitarian operations in Afghanistan.\(^{167}\)

The Humanitarian Access Group in Afghanistan (the primary forum where operations coordination, analysis, and discussion of humanitarian access issues takes place among NGOs) recently surveyed humanitarian assistance organizations in Afghanistan and found that half of them (58 out of 118) reported that the Taliban’s draft code of conduct impacted their program delivery, with project delays, temporary program suspensions, and in some cases permanent program closures.\(^{168}\) In addition, at the end of the quarter 115 programs were waiting on approval from the Taliban, adversely affecting an estimated 1.7 million people in need, according to BHA.\(^{169}\) On August 14, the Taliban agreed to refrain from enforcing its draft code of conduct until a humanitarian technical working group consisting of UN and NGOs could meet with a joint Taliban ministerial committee and provide feedback.\(^{170}\) In early September, UN leadership in Afghanistan strongly encouraged the Taliban to adhere to the terms of this agreement.\(^{171}\)

Harassment of Female Aid Workers Increases

Women continued to face harassment, intimidation, and mistreatment on a daily basis in Afghanistan.\(^{172}\) BHA also noted increased harassment of female aid workers, including both UN and NGO staff, by the Taliban during early September.\(^{173}\) BHA said that there is a risk that Afghan women will find it even harder to participate in humanitarian efforts, with
significant negative consequences for female recipients of assistance who depend on their involvement to be able to access life-saving assistance and services.\textsuperscript{174}

The Taliban, which enforce an interpretation of Islamic law that is restrictive for women and girls, is likely to continue disrupting humanitarian operations, according to BHA, since many female beneficiaries are restricted from interacting with male aid workers.\textsuperscript{175} According to OCHA, the largest factor impeding the ability of female humanitarian staff to engage in the response was the Taliban decree in December 2021 that required women to be accompanied by a male guardian or relative when traveling beyond 45 miles.\textsuperscript{176} Not all female staff have a male relative to accompany them at all times.\textsuperscript{177}

**World Food Programme Continues to Scale Down Operations Due to Funding Shortfalls**

Due to funding gaps and post-harvest reductions in food aid, BHA’s implementing partner the World Food Programme (WFP) scaled down its operations in Afghanistan during the quarter. For the period September 2022 to February 2023, WFP faces a funding shortfall of approximately $1.1 billion, according to BHA.\textsuperscript{178} WFP requires an additional $172 million, of which only $100 million had been funded, to preposition 150,000 metric tons of food commodities by November 2022 for at-risk families in remote areas during the winter months.\textsuperscript{179} In response to expected funding shortfalls, and corresponding to the agricultural season, WFP continued to scale down during the summer months and retargeted its emergency food assistance for June to September with the goal of assisting 11 million people per month, compared to 15 million per month in May.\textsuperscript{180} WFP intends to prioritize those in danger of emergency levels of food insecurity, especially in Afghanistan’s central highlands, northwest, and northeast, as well as urban centers, such as Herat and Kandahar.\textsuperscript{181} In addition, WFP plans to adjust ration sizes in areas experiencing an improvement from emergency to crisis levels of food insecurity and scale up resilience activities.\textsuperscript{182}

**USAID Afghanistan Continues Funding Development Activities**

USAID supported 22 development awards in Afghanistan during the quarter, down from 34 active awards as of last quarter.\textsuperscript{183} To fund these activities, USAID Afghanistan obligated nearly $120 million during FY 2022, of which approximately $112 million were funds that were appropriated between FY 2012 and FY 2016.\textsuperscript{184} During the same period, the Mission disbursed $275 million.\textsuperscript{185} The agriculture sector received the most funding ($79 million obligated and $60.7 million disbursed), followed by education ($45.9 million obligated and $53.3 million disbursed), and health ($31.3 million obligated and $26.2 million disbursed).\textsuperscript{186} USAID also funded activities for economic growth, power, civil society, governance, and water sectors.\textsuperscript{187} Approximately $305 million remained unobligated.\textsuperscript{188}

Funding for the Afghanistan Reconstruction Trust Fund (ARTF), previously on hold after the fall of Kabul, is now being used for humanitarian and development assistance. In November 2021, the World Bank supported the transfer out of $280 million of uncommitted ARTF funds for financing gaps in humanitarian assistance.\textsuperscript{189} In March 2022, the World Bank approved a new approach to humanitarian and development assistance.\textsuperscript{190} Under this new approach, USAID contributed $53.7 million to the Supporting Economic Revitalization in
Afghanistan Project and Water Emergency Relief Project. During the quarter, the World Bank approved an allocation of $100 million ARTF funds for the Education Emergency Response in Afghanistan.

USAID Reconstitutes Afghanistan Mission in Kazakhstan

On August 4, USAID submitted a Congressional notification of plans to reorganize and reduce the USAID Afghanistan Mission in FY 2022 and shift operations to Astana, Kazakhstan by September 2023. Since August 2021, the Mission had been operating from the United States with some staff on temporary duty in nearby countries, including Kazakhstan and Qatar. According to USAID, State’s nascent Afghanistan Affairs Unit at the U.S. Embassy in Doha, Qatar, did not have the space required to accommodate the entire USAID Mission but allocated space for three personnel to comprise the USAID Afghanistan liaison office within the unit.

With the establishment of the USAID Afghanistan Mission in Kazakhstan, staffing for USAID Afghanistan will be reduced to 25 U.S. direct hires and contractors, down from a baseline of 114 staff in February 2019. USAID Afghanistan Foreign Service National positions will be reduced to 20 staff from 225 in February 2019. An additional 26 personal services contractors will support the Mission with full-time remote work from the United States and five Foreign Service Nationals (locally employed staff) who remain in caretaker status in Afghanistan. The former Office of Health and Nutrition, Office of Education, and the Water, Sanitation, and Hygiene portfolio were consolidated into a new Office of Social Services, and the former Office of Democracy and Governance and the Office of Gender were consolidated into a new Office of Democracy, Gender, and Rights. The former Office of Economic Growth and the Office of Agriculture were consolidated into a new Office of Livelihoods. The Office of Infrastructure, previously managing the Water, Sanitation, and Hygiene portfolio, and the Office of Humanitarian Assistance, were closed.
A World Food Programme warehouse in Kabul. (WFP photo)
OVERSIGHT ACTIVITIES

This section of the report provides information on Lead IG and partner agencies’ strategic planning efforts; completed, ongoing, and planned Lead IG and partner agencies’ oversight work related to audits, inspections, and evaluations; Lead IG investigations; and hotline activities from July 1 through September 30, 2022.

Lead IG responsibilities with respect to Operation Freedom’s Sentinel (OFS) met the sunset provision of Section 8L of the Inspector General Act at the end of FY 2022. Ongoing oversight projects for OFS that began in FY 2022 or earlier that have not been completed by the publication of this report will continue. The Lead IG and partner oversight agencies will publish their reports per agency procedures, and CIGIE agencies will report project completions in their semiannual reports to the U.S. Congress. Lead IG and partner agencies’ oversight of U.S. engagement with Afghanistan will continue under Operation Enduring Sentinel (OES), and under each respective agency’s individual statutory authorities.

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 2023 JOINT STRATEGIC OVERSIGHT PLAN ACTIVITIES

In October 2021, upon designation of the DoD IG as the Lead IG for Operation OES, the Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OES. The Lead IG agencies update the oversight plan annually.

The FY 2023 Joint Strategic Oversight Plan for OES was published on October 3, 2022, as part of the FY 2023 Comprehensive Oversight Plan for Overseas Contingency Operations. The FY 2023 Joint Strategic Oversight Plan for OES 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 2023.

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.
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
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 of the Departments of Justice, Treasury, Energy, and Homeland Security (DHS), and of the Intelligence Community. 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 the resettlement of Afghans stemming from the August 2021 U.S. withdrawal from Afghanistan. In August 2022, the Overseas Contingency Operations Joint Planning Group held its 59th meeting.

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.

Shortly before the collapse of the Afghan government and security forces, the DoD OIG 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- and OES-related cases from the United States, Germany, Kuwait, Qatar, and Bahrain. State 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 11 oversight projects related to OFS and OES during the quarter, which are described below. Publicly releasable oversight reports are available online at the respective OIG’s public website. As of September 30, 2022, 27 projects related to OFS and OES were ongoing and 5 projects related to OES were planned. Publicly releasable oversight reports are available online at the respective OIGs’ public websites.

As of September 30, 2022, 27 projects related to OFS and OES were ongoing and 5 projects related to OES were planned.

FINAL REPORTS BY LEAD IG AGENCIES

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan
DODIG-2022-117; August 15, 2022

The DoD OIG evaluated whether the August 29, 2021 strike in Kabul, Afghanistan, was conducted in accordance with DoD policies and procedures. Specifically, the evaluation reviewed the pre-strike targeting process, damage assessment and civilian casualty review and reporting process, and post-strike reporting of information. The report is classified. For more details, see the classified appendix to this report.
Special Report: Lessons Learned from the Audit of DoD Support for the Relocation of Afghan Nationals

DODIG-2022-114; August 5, 2022

The DoD OIG issued this special report as a result of its audit to determine whether the DoD adequately planned and provided support for the relocation of Afghan nationals.

The DoD OIG determined that the DoD successfully provided housing and sustainment, medical care, and security for more than 34,900 Afghans traveling through two installations in Germany and for more than 73,500 Afghan evacuees at eight U.S. installations. This special report identified eight lessons learned from 11 management advisories the DoD OIG issued related to Operation Allies Refuge and Operation Allies Welcome. The lessons learned include establishing agreements between Federal agencies to define roles and responsibilities, establishing standard accountability procedures, identifying funding limitations, and reprogramming funds when possible to resource mission essential requirements. The report contained no recommendations.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Information Report: Afghan Special Immigrant Visa Program Metrics

AUD-MERO-22-38; September 30, 2022

State OIG issued this information report in response to specific congressional questions involving the Afghan special immigrant visa (SIV) process and related data: 1) a description of the Afghan SIV process and the number of days allotted to complete each step; 2) the number of SIV applications received, approved, and denied annually since enactment of the Afghan Allies Protection Act of 2009, through calendar year 2021; 3) the number of SIV applications approved from April 2021 through August 2021; 4) the number and status of SIV applicants in each phase of the SIV process as of May 31, 2022; and 5) the average time taken to process an SIV application from submission to issuance or denial.

In 2009, Congress established a visa program to resettle Afghans who had worked on behalf of the United States in Afghanistan and experienced an ongoing and serious threat as a result. The Afghan Allies Protection Act of 2009 authorized SIVs for Afghans who were employed by, or on behalf of, the U.S. Government in Afghanistan, provided faithful and valuable service to the U.S. Government and experienced or are experiencing an ongoing serious threat as a consequence of their employment by the U.S. Government. In the wake of the August 2021 evacuation and suspension of operations of the U.S. Embassy in Kabul, multiple congressional committees requested that State OIG review a range of topics regarding the Afghan SIV program. State OIG is issuing a series of reports in response to these requests.

In this report, State OIG provided information and data regarding each of the congressional questions. However, for the 5th question, regarding the average time taken to process an SIV application from submission to issuance or denial, State OIG could not independently calculate the overall average SIV processing time because a key data element necessary to calculate a processing time for the Chief of Mission approval phase was not sufficiently reliable and application processing systems—State systems and a Department of Homeland Security system—were not interoperable. Despite these limitations, State OIG was able to
reliably calculate the average processing time for the other two phases in the SIV process: the I-360 petition and the visa application phase. The report contained no recommendations.

**FINAL REPORTS BY PARTNER AGENCIES**

**DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL**

**The Unified Coordination Group Struggled to Track Afghan Evacuees Independently Departing U.S. Military Bases**

OIG-22-79, September 29, 2022

DHS OIG conducted an evaluation to assess the DHS’ efforts to track Afghan evacuees independently departing U.S. military bases and the effect of independent departures on immigration status. The DHS OIG determined that the UCG—which was responsible for coordinating the Federal effort to resettle in the United States vulnerable Afghans who were evacuated from Afghanistan—struggled to track Afghan evacuees who independently departed U.S. military bases designated as “safe havens.” Specifically, UCG officials had difficulties documenting when independent departures occurred. The case tracking system used by UCG officials was not designed to track independent departures, and data quality issues included missing departure dates and contact information for evacuees. In some instances, DHS officials determined that Afghan evacuees recorded as present at safe havens had already left.

Additionally, the DHS OIG found that some Afghan evacuees independently departed safe havens without completing medical requirements. In addition, the UCG’s Independent Departure Task Force did not attempt to locate all Afghan evacuees who independently departed safe havens to verify their compliance with parole conditions. As a result, these evacuees could face challenges obtaining long-term immigration status due to their failure to comply with parole conditions or to submit immigration applications.

DHS OIG recommended that DHS contact and counsel Afghan evacuees who independently departed the safe havens and have not yet completed parole requirements. The DHS stated they had already taken, or will take, steps to provide counseling on parole requirements to Afghan evacuees with parole. Based on information provided in the DHS response to the draft report, DHS OIG considers the recommendation resolved and open.

**The DHS Unified Coordination Group for Operation Allies Welcome Coordinated Afghan Resettlement but Faced Challenges in Funding and Authority**

OIG-22-78; September 29, 2022

On August 29, 2021, the President designated the DHS as the lead agency for Operation Allies Welcome (OAW), a U.S. Government effort to resettle vulnerable Afghans in the United States after the fall of the Afghan government in the summer of 2021. The President further directed DHS to establish the UCG to coordinate the Federal resettlement effort. DHS led OAW by establishing a UCG to coordinate the U.S. resettlement of vulnerable Afghans. The DHS OIG evaluated DHS’ administration of the UCG, the UCG’s coordination of Federal agencies’ OAW activities, and the UCG’s general oversight of the Afghan resettlement process.
In accordance with the President’s directive, the UCG coordinated the resettlement of approximately 74,190 vulnerable Afghans during the first operational phase of OAW. DHS OIG found that the UCG faced two significant challenges leading OAW: 1) the absence of direct funding for most DHS OAW activities when the operation began, and 2) the absence of clear and direct authority for UCG leadership. These challenges affected the UCG’s coordination of the resettlement process. In particular, the UCG had trouble recruiting staff to support OAW and encountered problems procuring needed supplies and equipment. With respect to leading this effort, UCG officials and Federal partners were hindered by unclear lines of authority. DHS OIG recommended DHS propose that Congress create a contingency fund for the establishment of future UCGs and develop guidance on lines of authority for DHS-led UCGs.

The report contained two recommendations to improve the program’s overall effectiveness. DHS officials concurred with both recommendations. DHS OIG considers both recommendations resolved and open.

**DHS Encountered Obstacles to Screen, Vet, and Inspect All Evacuees During the Recent Afghanistan Crisis**

OIG-22-64; September 6, 2022

The DHS OIG conducted this audit to determine the extent to which DHS screened, vetted, and inspected evacuees arriving as part of Operation Allies Refuge and Operation Allies Welcome.

The DHS OIG determined that the DHS encountered obstacles to screening, vetting, and inspecting all Afghan evacuees arriving as part of Operation Allies Refuge and Operation Allies Welcome. Specifically, the U.S. Customs and Border Protection did not always have critical data to properly screen, vet, or inspect the evacuees. The DHS OIG determined some information used to vet evacuees through U.S. Government databases, such as name, date of birth, identification number, and travel document data, was inaccurate, incomplete, or missing. The DHS OIG also determined that the U.S. Customs and Border Protection admitted or paroled evacuees who were not fully vetted into the United States.

The DHS OIG made two recommendations to improve the Department’s screening and vetting of Afghan evacuees and coordination and planning efforts for future similar emergencies. The DHS OIG did not concur with the recommendations and disagreed with the findings. Specifically, the U.S. Customs and Border Protection stated that it provided evidence to the DHS OIG that all individuals were screened, vetted, and inspected, to include information regarding those without documentation.

**DHS Did Not Adequately or Efficiently Deploy Its Employees to U.S. Military Installations in Support of Operation Allies Welcome**

OIG-22-54; July 27, 2022

The DHS OIG conducted this evaluation to determine the DHS’ effectiveness recruiting, deploying, and managing the DHS employees detailed to or volunteering at the safe havens.

The DHS OIG determined that while the DHS advertised detail opportunities to its employees, the agency did not direct components to commit all necessary staff, and the agency did not initially receive funding. Therefore, the DHS did not fill all the positions. Furthermore, the
DHS could not reimburse components for the costs of travel and overtime, making some components reluctant to fund the volunteer deployments and further limiting the number of DHS employees at safe havens. The shortage of DHS employees affected the safe havens’ ability to provide certain services to Afghan guests.

The DHS OIG recommended one action to avoid potential staffing shortages in future operations and two actions to improve the DHS’ ability to deploy and support its employees during emergency operations. The DHS concurred with all three recommendations.

**SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION**

*Contracting in Afghanistan: USAID Generally Met Requirements for Noncompetitive Awards, But Did Not Complete or Did Not Maintain Some Required Documents*

SIGAR-22-41-AR; September 16, 2022

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

From February 2002 through April 2022, USAID obligated $21.16 billion to support Afghanistan’s reconstruction, but the audit covered a 4-year period from January 1, 2017, through December 31, 2020. USAID provided assistance through various award types, including contracts, grants, cooperative agreements, and interagency agreements. SIGAR found that USAID followed federal regulations promoting the use of full and open competition and used competitive processes for the majority of its awards for reconstruction activities in Afghanistan during the period covered in the audit. Specifically, USAID awarded 58 contracts, grants, and cooperative and other types of agreements, valued at $1.1 billion, for Afghanistan reconstruction activities. SIGAR found that USAID made 43 awards (74 percent), valued at $921.1 million, using full and open competition, and 15 awards (26 percent), valued at $216.7 million, without full and open competition. USAID primarily used contracts and cooperative agreements for its Afghanistan reconstruction activities, together accounting for 52 of the 58 awards.

SIGAR did not make any recommendations in this report because in response to a May 2022 SIGAR report, USAID issued an administrative notice to address the documentation completion and retention issues identified in this report.

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

SIGAR 22-35-IP; August 9, 2022

SIGAR issued its final report related to its evaluation of allegations that former Afghan President Ashraf Ghani and former senior Afghan officials fled the country after robbing millions of dollars from its national coffers.

In its interim report covered last quarter, SIGAR determined that some cash was taken from the grounds of the palace and loaded onto Ghani’s evacuation helicopters; however, SIGAR reported that the amount did not exceed $1 million and may have been closer in value to $500,000.
SIGAR’s final report contained updates concerning millions of dollars that were left behind by Ghani’s entourage and subsequently stolen from the presidential palace, allegations that millions of dollars were stolen from the vault at the National Directorate of Security as the Taliban captured Kabul, and former President Ghani’s response to 6 of 56 questions sent during the evaluation.

SIGAR determined that there remains a strong possibility that significant amounts of U.S. currency disappeared from Afghan government property in the chaos of the Taliban takeover—including millions from the presidential palace and the National Security Directorate vault. Attempts to loot other government funds appear to have been common. Yet with Afghan government records and surveillance videos from those final days likely in Taliban hands, SIGAR was unable to determine how much money was ultimately stolen, and by whom.

**DoD’s Salary Payments to the Afghan Ministry of Defense: DoD Did Not Use APPS as Intended and Internal Control Weaknesses Raise Questions About the Accuracy of $232 Million in Salary Payments**

SIGAR 22-34-AR; July 22, 2022

SIGAR conducted this audit to determine the extent to which the DoD, since the beginning of FY 2019, ensured the accuracy and completeness of data used in Afghan Personnel and Pay System (APPS) and that the funds the DoD provided to the Afghan government to pay the Afghan military salaries were disbursed to the intended recipients.

The United States provided more than $3 billion to support the Afghanistan National Defense and Security Forces though the Afghanistan Security Forces Fund from FY 2019 through FY 2020. Of this $3 billion, more than $750 million paid the salaries of personnel at the Ministries of Defense and Interior Affairs, respectively.

SIGAR found that the DoD made $232 million in salary payments to the former Afghan government that were questionable since they were calculated outside of APPS for suspicious units and non-existent object codes, or that were never delivered to the bank accounts of Afghan military personnel. Specifically, SIGAR found that Combined Security Transition Command–Afghanistan disbursed at least $191.9 million in funds for salaries calculated outside of APPS, in addition to disbursing over $40.1 million more for salaries than what was supported by the APPS documentation. This occurred because the DoD did not use APPS to manage all aspects of the MoD payroll process, did not implement internal controls, and did not use all of the authorities granted to it to oversee the distribution of salary funds.

SIGAR did not make any recommendations despite the findings of this report. After the events of August 2021, including the collapse of the Afghan National Defense and Security Forces, the United States ceased funding for the salaries of Afghan military personnel. However, the DoD and Congress may wish to consider SIGAR’s report findings for future salary assistance activities, particularly in a contingency environment.
ONGOING OVERSIGHT ACTIVITIES

As of September 30, 2022, the Lead IG agencies and their partner agencies had 27 ongoing projects related to OFS and OES. Figure 3 describes the ongoing projects by strategic oversight area.

Tables 4 and 5, contained in Appendix D, 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 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 Defense and Security Forces.

Governance, Humanitarian Assistance, Development, and Reconstruction

- State OIG is conducting a five-part review related to the Afghan 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 whether USAID was prepared in its evacuation of implementing partners from 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.
- State OIG is conducting an audit to determine whether the U.S. Embassy in Kabul addressed key emergency action plan findings from prior State 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.
- The DHS OIG is reviewing DHS efforts to track Afghan evacuees departing U.S. military bases without assistance from resettlement agencies, and how these departures affect Afghan evacuees’ immigration status.
As of September 30, 2022, the Lead IG agencies and their partner agencies had 5 planned projects related to OES. Figure 4 identifies the number of planned projects by strategic oversight area.

Table 6, contained in Appendix E, 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 audit to determine whether USAID effectively monitored implementing partner activities, and assessed and mitigated risks affecting its non-food humanitarian assistance in Afghanistan.

**Support to Mission**

- The **DoD OIG** intends to evaluate DoD databases to determine whether the DoD adequately supported other agencies’ requests for screening Afghan refugees.
- **State OIG** intends to conduct an audit to determine whether State has instituted internal control procedures and standardized designs to meet applicable physical security standards for temporary structures used at high-threat, high-risk posts.

## 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, El Salvador, Israel, South Africa, Thailand, and the United States.

### Investigative Activity Related to OFS

During the quarter, the investigative branches of the Lead IG agencies and their partner agencies closed 8 investigations and coordinated on 42 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 and OES originated in Afghanistan.
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, State OIG, USAID OIG, the U.S. Army Criminal Investigation Division, the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. During the quarter, the Fraud and Corruption Investigative Working Group conducted two fraud awareness briefings for seven attendees. Figure 6 depicts open investigations related to OFS and OES and sources of allegations.

**Figure 5.**
Types of Allegations and Primary Offense Locations, July 1, 2022–September 30, 2022

**Figure 6.**
Open Investigations and Sources of Allegations, July 1, 2022–September 30, 2022
Investigative Activity Related to Legacy Cases

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

HOTLINE

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

A DoD OIG Hotline investigator coordinates among the Lead IG agencies and others, as appropriate. During the quarter, the DoD OIG hotline investigator received 10 allegations and referred 8 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 procurement and contract administration, and safety matters.

Figure 7.

Hotline Activities
OPERATIONS IN AFGHANISTAN

LEAD IG REPORT TO THE U.S. CONGRESS | JULY 1, 2022–SEPTEMBER 30, 2022
At Dover Air Force Base, Delaware, on the first anniversary of Operation Allies Refuge, an Afghan evacuee visits the C-17 Globemaster III that carried her to the United States. (U.S. Air Force photo)

APPENDICES

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APPENDIX A

Classified Appendix to this Report

A classified appendix to this report provides additional information on Operation Freedom's Sentinel 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

About the Lead Inspector General

Section 8L of the Inspector General Act established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. The primary Lead IG agencies are the Offices of Inspector General (OIG) of the Department of Defense (DoD), the Department of State (State), and the U.S. Agency for International Development (USAID).

Section 8L requires the chair of the Council of Inspectors General on Integrity and Efficiency to appoint a Lead Inspector General from among the inspectors general of the specified Lead IG agencies upon the commencement or designation of a military operation that exceeds 60 days as an overseas contingency operation; or receipt of notification thereof.

Lead IG oversight of the operation “sunsets” at the end of the first fiscal year after commencement or designation in which the total amount appropriated for the operation is less than $100,000,000.

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

• Submit to Congress on a quarterly basis a report on the contingency operation and to make that report available to the public.
• 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.

APPENDIX C

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 (OFS) and Operation Enduring Sentinel (OES). The State IG is the Associate IG for each operation.

This report covers the period from July 1 through September 30, 2022. The three Lead IG agencies—DoD OIG, State OIG, and USAID OIG—and partner oversight agencies contributed the content of this report.

To fulfill the congressional mandate to report on OFS and OES, 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, State, USAID, and other Federal agencies about their programs and operations related to OFS and OES. 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 OFS and OES, is responsible for assembling and producing this report. The DoD OIG, State 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, State OIG, and USAID OIG as independent oversight agencies.
## APPENDIX D
### Ongoing Oversight Projects

Tables 4 and 5 lists the titles and objectives for Lead IG and partner agencies' ongoing oversight projects related to OFS and OES.

**Table 4.**

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

<table>
<thead>
<tr>
<th>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audit of DoD Reporting on Obligations and Expenditures in Support of Operation Allies Welcome</strong></td>
</tr>
<tr>
<td>To determine whether DoD funds expended in support of Operation Allies Welcome were reported in accordance with DoD policy and directives.</td>
</tr>
<tr>
<td><strong>Audit of the Operation Allies Welcome Contract Oversight at DoD Installations</strong></td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td><strong>Audit of Tracking, Recovery, and Reuse of Department of Defense-Owned Shipping Containers</strong></td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td><strong>Audit of DoD Oversight of Logistics Civil Augmentation Program (LOGCAP) Contract Actions Related to the Relocation of Afghan Evacuees</strong></td>
</tr>
<tr>
<td>To determine whether the DoD adequately performed required oversight of contractor performance under the LOGCAP contract during the relocation of evacuees from Afghanistan.</td>
</tr>
<tr>
<td><strong>Audit of DoD Oversight of Air Force Contract Augmentation Program (AFCAP) Contract Actions Related to the Relocation of Afghan Evacuees</strong></td>
</tr>
<tr>
<td>To determine whether the DoD adequately performed required oversight of contractor performance under the AFCAP contract during the relocation of evacuees from Afghanistan.</td>
</tr>
<tr>
<td><strong>Evaluation of DoD Security and Life Support for Afghan Evacuees at Camp Bondsteel</strong></td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td><strong>Evaluation of the DoD’s Support to Other Agencies’ Requests For the Screening of Displaced Persons from Afghanistan</strong></td>
</tr>
<tr>
<td>To determine the extent to which the DoD supported other agencies’ requests for screening Afghan evacuees by reviewing DoD databases.</td>
</tr>
<tr>
<td><strong>Audit of the DoD’s Financial Management of the Afghanistan Security Forces Fund</strong></td>
</tr>
<tr>
<td>To determine whether the DoD managed the Afghanistan Security Forces Fund in accordance with applicable laws and regulations.</td>
</tr>
<tr>
<td><strong>Audit of DoD Afghanistan Contingency Contracts Closeout</strong></td>
</tr>
<tr>
<td>To determine whether DoD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable Federal laws and DoD regulations.</td>
</tr>
<tr>
<td><strong>Summary Evaluation of Security Cooperation Activities in Afghanistan, Iraq, and Africa</strong></td>
</tr>
<tr>
<td>To summarize previous oversight reports related to security cooperation activities in Afghanistan, Iraq, and Africa.</td>
</tr>
</tbody>
</table>
### 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 1) effectively achieved policy goals and objectives related to international narcotics control assistance activities and 2) 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 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 State 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 State OIG reporting on the SIV Program in a capping report.

**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.

**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.

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

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

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

**Evaluation of USAID’s Role in the Evacuation of Implementing Partners from Afghanistan**
To review USAID’s role in the evacuation of implementing partners from Afghanistan, and determine if USAID’s risk management procedures effectively prepared the agency for its role in the evacuation of implementing partner staff.
### Table 5.
**Ongoing Oversight Projects Related to OFS and OES by Lead IG Partner Agencies, as of September 30, 2022**

<table>
<thead>
<tr>
<th>DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Review of the Unified Coordination Group's (UCG) Role in Afghan Resettlement</strong></td>
</tr>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

| **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. |

| **DHS Tracking of OAW Population with Potential Derogatory Records** |
| To assess DHS’ identification and resolution for OAW member with potentially derogatory records. |

<table>
<thead>
<tr>
<th>INTELLIGENCE COMMUNITY OFFICE OF INSPECTOR GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Special Review of Intelligence Community Support to Screening and Vetting of Persons from Afghanistan</strong></td>
</tr>
<tr>
<td>To review the Intelligence Community support to screening and vetting of persons from Afghanistan.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Evaluation of the Status of Afghanistan Reconstruction Funding and U.S.-Funded Programs in Afghanistan as of March 1, 2022</strong></td>
</tr>
<tr>
<td>To review the current status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan, as of March 1, 2022.</td>
</tr>
</tbody>
</table>

| **Evaluation of the Status of the Education Sector in Afghanistan** |
| To evaluate the conditions of the Afghan education system following the collapse of the Afghan government in August 2021; the challenges affecting the access and quality of education; and the source and method of funding teacher salaries, and school administrative and maintenance costs, and the extent to which those funds have directly benefited the Taliban regime, or other prohibited entities and individuals. |

| **Evaluation of the Collapse of the Afghan National Defense and Security Forces** |
| To identify and evaluate the contributing factors that led to the August 2021 collapse and dissolution of the Afghan National Security and Defense 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 Security and Defense Forces, as well as any mechanisms the U.S. Government is using to recoup, recapture, or secure this funding and equipment. |
APPENDIX E
Planned Oversight Projects

Table 6 lists the titles and objectives for Lead IG and partner agencies’ planned oversight projects related to OES.

Table 6
Planned Oversight Projects Related to OES by Lead IG Agency, as of September 30, 2022

<table>
<thead>
<tr>
<th>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Evaluation of Biometrics Enabled Watch List Data Sharing</strong></td>
</tr>
<tr>
<td>To determine the extent to which the DoD supported other agencies’ requests for screening Afghan refugees by reviewing DoD databases. In addition, we will determine the extent to which DoD personnel are authorized to remove biometrics information from the DoD databases.</td>
</tr>
<tr>
<td><strong>Evaluation of Combatant Command Military Deception Planning</strong></td>
</tr>
<tr>
<td>To determine the extent to which the combatant commands have effectively conducted military deception planning in the U.S. Africa Command and U.S. Central Command areas of responsibility, to include in support of ongoing OES operations.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audit of the Bureau of Intelligence and Research’s Execution of Activities Supporting the Evacuation of U.S. Embassy Kabul</strong></td>
</tr>
<tr>
<td>To determine whether the Bureau of Intelligence and Research executed its responsibilities by providing all source intelligence analysis and information to the appropriate decision-makers in preparation of the evacuation of the U.S. Embassy in Kabul, Afghanistan.</td>
</tr>
<tr>
<td><strong>Audit of Physical Security Standards for Temporary Facilities at High Threat Posts</strong></td>
</tr>
<tr>
<td>To determine whether State has instituted internal control procedures and standardized designs to meet applicable physical security standards for temporary structures used at high-threat, high-risk posts.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audit of USAID Non-Food Humanitarian Assistance Activities in Afghanistan</strong></td>
</tr>
<tr>
<td>To assess USAID’s monitoring of implementing partner activities, and assessing and mitigating risks of its non-food humanitarian assistance in Afghanistan.</td>
</tr>
</tbody>
</table>
# ACRONYMS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>APPS</td>
<td>Afghan Pay and Personnel System</td>
</tr>
<tr>
<td>AQIS</td>
<td>Al-Qaeda in the Indian Subcontinent</td>
</tr>
<tr>
<td>ARTF</td>
<td>Afghanistan Reconstruction Trust Fund</td>
</tr>
<tr>
<td>BHA</td>
<td>USAID Bureau for Humanitarian Assistance</td>
</tr>
<tr>
<td>CIA</td>
<td>Central Intelligence Agency</td>
</tr>
<tr>
<td>DCIS</td>
<td>Defense Criminal Investigative Service</td>
</tr>
<tr>
<td>DIA</td>
<td>Defense Intelligence Agency</td>
</tr>
<tr>
<td>DHS</td>
<td>Department of Homeland Security</td>
</tr>
<tr>
<td>DoD</td>
<td>Department of Defense</td>
</tr>
<tr>
<td>FBI</td>
<td>Federal Bureau of Investigation</td>
</tr>
<tr>
<td>FY</td>
<td>fiscal year</td>
</tr>
<tr>
<td>IDP</td>
<td>internally displaced person</td>
</tr>
<tr>
<td>IG</td>
<td>Inspector General</td>
</tr>
<tr>
<td>ISIS-Core</td>
<td>the central leadership of the Islamic State of Iraq and Syria</td>
</tr>
<tr>
<td>ISIS-K</td>
<td>Islamic State of Iraq and Syria-Khorasan</td>
</tr>
<tr>
<td>Lead IG</td>
<td>Lead Inspector General</td>
</tr>
<tr>
<td>Lead IG agencies</td>
<td>the DoD, State, and USAID OIGs</td>
</tr>
<tr>
<td>MoU</td>
<td>Memorandum of Understanding</td>
</tr>
<tr>
<td>NATO</td>
<td>North Atlantic Treaty Organization</td>
</tr>
<tr>
<td>NGO</td>
<td>nongovernmental organization</td>
</tr>
<tr>
<td>NRF</td>
<td>National Resistance Front</td>
</tr>
<tr>
<td>OAW</td>
<td>Operation Allies Welcome</td>
</tr>
<tr>
<td>OBIM</td>
<td>DHS Office of Biometric Identity Management</td>
</tr>
<tr>
<td>OCHA</td>
<td>UN Office for the Coordination of Humanitarian Affairs</td>
</tr>
<tr>
<td>OCO</td>
<td>overseas contingency operation</td>
</tr>
<tr>
<td>ODASD(APC)</td>
<td>Office of the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia</td>
</tr>
<tr>
<td>OES</td>
<td>Operation Enduring Sentinel</td>
</tr>
<tr>
<td>OFS</td>
<td>Operation Freedom’s Sentinel</td>
</tr>
<tr>
<td>OIG</td>
<td>Office of Inspector General</td>
</tr>
<tr>
<td>OTH-CT</td>
<td>Over-the-Horizon Counterterrorism</td>
</tr>
<tr>
<td>OUSD(A&amp;S)/DPC</td>
<td>Office of the Under Secretary of Defense (Acquisition &amp; Sustainment) Defense Pricing and Contracting</td>
</tr>
<tr>
<td>PRC</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td>PRM</td>
<td>State Bureau of Population, Refugees, and Migration</td>
</tr>
<tr>
<td>SCA-A</td>
<td>State Bureau of South and Central Asian Affairs, Office of Afghanistan Affairs</td>
</tr>
<tr>
<td>SIGAR</td>
<td>Special Inspector General for Afghanistan Reconstruction</td>
</tr>
<tr>
<td>SIV</td>
<td>Special Immigrant Visa</td>
</tr>
<tr>
<td>State</td>
<td>Department of State</td>
</tr>
<tr>
<td>Treasury</td>
<td>Department of the Treasury</td>
</tr>
<tr>
<td>TTP</td>
<td>Tehrik-i-Taliban Pakistan</td>
</tr>
<tr>
<td>UCG</td>
<td>Unified Coordination Group</td>
</tr>
<tr>
<td>UN</td>
<td>United Nations</td>
</tr>
<tr>
<td>UNAMA</td>
<td>UN Assistance Mission in Afghanistan</td>
</tr>
<tr>
<td>UNSC</td>
<td>UN Security Council</td>
</tr>
<tr>
<td>USACM</td>
<td>U.S.-Afghan Consultative Mechanism</td>
</tr>
<tr>
<td>USAID</td>
<td>U.S. Agency for International Development</td>
</tr>
<tr>
<td>USCENTCOM</td>
<td>U.S. Central Command</td>
</tr>
<tr>
<td>USCIS</td>
<td>U.S. Citizenship and Immigration Services</td>
</tr>
<tr>
<td>WFP</td>
<td>UN World Food Programme</td>
</tr>
</tbody>
</table>
Map of Afghanistan
5. OTH-CT, response to DoD OIG request for information, 22.4 OES 005, 10/5/2022; USCENTCOM, response to DoD OIG request for information, 22.3 OES 10, 7/1/2022.
6. DIA, response to DoD OIG request for information, 22.4 OES 024, 10/5/2022.
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22. DIA, response to DoD OIG request for information, 22.4 OES 029, 10/5/2022.
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33. DIA, response to DoD OIG request for information, 22.4 OES 029, 10/5/2022.
34. OTH-CT, response to DoD OIG request for information, 22.4 OES 005, 10/5/2022; USCENTCOM, response to DoD OIG request for information, 22.3 OES 10, 7/1/2022.
36. OTH-CT, response to DoD OIG request for information, 22.4 OES 016, 10/5/2022.
39. DIA, response to DoD OIG request for information, 22.4 OES 026A, 10/5/2022; State, vetting comment, 10/31/2022.
40. DIA, response to DoD OIG request for information, 22.4 OES 025, 10/5/2022; OTH-CT, response to DoD OIG request for information, 22.4 OES 008, 10/5/2022.
41. DIA, response to DoD OIG request for information, 22.4 OES 026A, 10/5/2022.
42. DIA, response to DoD OIG request for information, 22.4 OES 025, 10/5/2022; State, vetting comment, 10/31/2022.
43. DIA, response to DoD OIG request for information, 22.4 OES 028, 10/5/2022.
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50. DIA, response to DoD OIG request for information, 22.4 OES 024, 10/5/2022.
60. DIA, response to DoD OIG request for information, 22.4 OES 034, 10/5/2022.
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127. DHS OIG, response to DoD OIG request for information, 22.4 WOG DHS 01, 10/3/2022.
128. DHS OIG, response to DoD OIG request for information, 22.4 WOG DHS 04, 10/3/2022.
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131. DHS OIG, response to DoD OIG request for information, 22.4 WOG DHS 03, 10/3/2022.
132. DHS OIG, response to DoD OIG request for information, 22.4 WOG DHS 03, 10/3/2022.
140. State PRM, response to State OIG request for information, 9/14/2022.
142. FEWS NET, “Prices of Food and Fuel Remain Significantly Higher than Last Year Despite Recent Declines,” 9/30/2022.
144. FEWS NET, “Prices of Food and Fuel Remain Significantly Higher than Last Year Despite Recent Declines,” 9/30/2022.
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146. FEWS NET, “Prices of Food and Fuel Remain Significantly Higher than Last Year Despite Recent Declines,” 9/30/2022.
150. State PRM, response to State OIG request for information, 9/14/2022.
156. USAID BHA, response to USAID OIG request for information, 9/21/2022.
157. USAID BHA, response to USAID OIG request for information, 9/21/2022.
162. USAID BHA, response to USAID OIG request for information, 9/21/2022.
163. USAID BHA, response to USAID OIG request for information, 9/21/2022.
165. USAID BHA, response to USAID OIG request for information, 9/21/2022.
166. USAID BHA, response to USAID OIG request for information, 9/21/2022.
167. USAID BHA, response to USAID OIG request for information, 9/21/2022.
169. USAID BHA, response to USAID OIG request for information, 9/21/2022.
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181. USAID BHA, response to USAID OIG request for information, 9/21/2022.
182. USAID BHA, response to USAID OIG request for information, 9/21/2022.
183. USAID Afghanistan, response to USAID OIG request for information, 9/23/2022.
185. USAID Afghanistan, response to USAID OIG request for information, 9/23/2022.
186. USAID Afghanistan, response to USAID OIG request for information, 9/23/2022.
188. USAID Afghanistan, response to USAID OIG request for information, 9/23/2022.
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194. USAID Afghanistan, response to USAID OIG request for information, 9/23/2022.
196. USAID Afghanistan, response to USAID OIG request for information, 9/23/2022.
197. USAID Afghanistan, response to USAID OIG request for information, 9/23/2022.
TO REPORT FRAUD, WATER OR ABUSE RELATED TO OVERSEAS CONTINGENCY OPERATIONS AND PROGRAMS, CONTACT:

DEPARTMENT OF DEFENSE HOTLINE
www.dodig.mil/hotline
1-800-424-9098

DEPARTMENT OF STATE HOTLINE
www.stateoig.gov/hotline
1-800-409-9926 or 202-647-3320

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT HOTLINE
oig.usaid.gov/report-fraud
1-800-230-6539 or 202-712-1023