



OPERATION ENDURING SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



JANUARY 1, 2023–MARCH 31, 2023

On the cover: A truck leaves a warehouse in Jalalabad where food commodities are safely stored and further dispatched across Afghanistan. (World Food Programme photo)



We are pleased to present this Lead Inspector General (Lead IG) report to Congress on Operation Enduring Sentinel (OES). This report discharges our quarterly reporting responsibilities pursuant to Section 419 of the Inspector General Act of 1978, as amended.

In October 2021, the Department of Defense (DoD) initiated OES as the U.S. mission to conduct counterterrorism operations from outside Afghanistan against threats emanating from within the country.

This quarterly report describes the activities of the U.S. Government in support of OES 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 January 1 through March 31, 2023. This report also discusses the planned, ongoing, and completed oversight work conducted by the Lead IG agencies—the DoD, State, and USAID OIGs—and our partner oversight agencies.

Handwritten signature of Robert P. Storch in black ink.

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Inside the main warehouse in Jalalabad where food commodities are safely stored and further dispatched across Afghanistan. (WFP photo)

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Hundreds of women and men in Kabul province wait to receive food assistance from the World Food Programme. (WFP photo)

EXECUTIVE SUMMARY

The U.S. Central Command (USCENTCOM) worked to close its intelligence gap this quarter with new platforms and means of collections. The USCENTCOM commander, General Michael E. Kurilla, said that given the current options for conducting intelligence, surveillance, and reconnaissance operations in Afghanistan, the DoD currently lacks the granularity to see the full picture. He said that alternate airborne imagery and video intelligence platforms capable of remaining aloft for days or weeks at a time will be tested in the USCENTCOM area of operations, probably during the third quarter of FY 2023. He also said that increased intelligence collection would include both human and signals intelligence.¹

ISIS-Khorasan (ISIS-K) continued to destabilize Afghanistan and could pose a threat to the West in the near future. General Kurilla estimated that if ISIS-K decided to plan an external attack, it could be capable of attacking U.S. or Western interests within 6 months. He later added that an attack against U.S. or European interests abroad was more likely than an attack on the U.S. homeland.² ISIS-K conducted at least eight attacks in Afghanistan this quarter, including two at the Taliban's Ministry of Foreign Affairs in Kabul.³ While the Taliban is highly motivated to defeat ISIS elements in Afghanistan in order to project stability and control over the country, it lacks the intelligence and precision targeting capabilities to effectively prevent major attacks.⁴

The U.S. Government engaged with the Taliban to advocate for U.S. interests, including the safety of Americans in Afghanistan, ongoing relocation of certain Afghans, economic issues, and the Taliban's counterterrorism commitments.⁵ The U.S. Government also clarified its expectations about the delivery of humanitarian aid and respect for human rights, especially those of

women and girls.⁶ On February 1, Secretary of State Antony J. Blinken imposed additional visa restrictions on certain current and former Taliban members and others responsible for new policies restricting women's rights.⁷ On February 20, the United States and other countries issued a statement that the Taliban's prohibition on women working for NGOs inhibited the provision of humanitarian assistance.⁸ This quarter, Afghan women and girls resisted the Taliban's prohibition on education by attending classes in underground "secret schools" and by, in at least one case, publicly protesting the limitation on girls' education past the sixth grade.⁹

Approximately 28.3 million Afghans—two-thirds of the total population—will need humanitarian assistance in 2023, more than double the amount reported in June 2020.¹⁰ Approximately 17 million Afghans face acute food insecurity or worse.¹¹ The U.S. Government response to the humanitarian crisis in Afghanistan focused on food security and nutrition, protection, health, shelter and settlements, and livelihoods and education.¹² However, the Taliban's ongoing restrictions on female employment has caused many NGOs, which rely on female staff, to pause operations.¹³ Although USAID has been unable to provide direct oversight of its programs due to the inability of its staff to travel to Afghanistan, it currently relies on remote and third-party monitoring to ensure the integrity of its programs in Afghanistan.¹⁴

Lead IG Oversight Activities

The Lead IG agencies completed four oversight projects related to OES during the quarter. The projects covered the Air Force's contract management in support of Operation Allies Welcome; State's management of programs to facilitate the resettlement of Afghan nationals in communities around the United States; State's management of the Bureau of International Narcotics and Law Enforcement Affairs; and the collapse of the former Afghan government and the Afghan National Defense and Security Forces (ANDSF). As of March 31, 2023, the Lead IG agencies had 24 ongoing projects and 2 projects planned.

During the quarter, Lead IG investigations resulted in one guilty plea and one sentencing related to separate investigations into suspected bribery cases involving Afghanistan contracts. The investigative branches of the Lead IG agencies and their partner agencies closed 2 investigations, initiated 5 new investigations, and coordinated their work 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 DoD OIG's hotline investigator referred three cases to other Lead IG agencies or other investigative organizations.

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



About Operation 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.

Operation Freedom's Sentinel 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, which he subsequently revised to September 1.

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 Operation Freedom's Sentinel and initiated Operation Enduring Sentinel (OES). The objective of OES is to ensure that terrorist groups do not launch attacks against the United States from Afghanistan. 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.





A truck leaves a warehouse in Jalalabad where food commodities are safely stored and further dispatched across Afghanistan. (WFP photo)

MISSION UPDATE

SECURITY

According to the DoD, the objective of OES is to ensure that terrorist groups do not launch terrorist attacks against the United States or U.S. interests abroad from Afghanistan.¹⁵

U.S. ACTIVITIES

This quarter, the DoD did not provide any publicly releasable information on its activities in and around Afghanistan. Information on counterterrorism efforts is included in the classified appendix to this report.

USCENTCOM Seeks to Close Intelligence Gap

On March 16, the commander of the U.S. Central Command (USCENTCOM), General Michael E. Kurilla, said in a congressional hearing that U.S. intelligence on Afghanistan has been degraded since the withdrawal of U.S. forces, and that while the DoD can see the broad contours of an attack, it may lack the granularity to see the full picture. He said that USCENTCOM was working to close the intelligence gap by conducting an operational assessment of an alternate airborne intelligence, surveillance, and reconnaissance platform that has greater range and other intelligence efforts to penetrate into terrorist networks.¹⁶ He also said that the

U.S. GOVERNMENT HAS NOT RECOGNIZED THE TALIBAN OR ANY OTHER ENTITY AS THE GOVERNMENT IN AFGHANISTAN

The U.S. Government has not recognized the Taliban or any other entity as the government of Afghanistan. Accordingly, any references in this report to “Taliban governance,” the “Taliban’s ministries” and “officials,” a “former” Afghan government, and similar phrases are not meant to convey any U.S. Government view or decision on recognition of the Taliban or any other entity as the government of Afghanistan.

increased intelligence collection would include both human and signals intelligence and recognized the importance of the analysis of raw data collected by these platforms, which ultimately informs decision-making.¹⁷

The Office of the Under Secretary of Defense for Policy (OUSD(P)) said that the DoD intends to eventually field a platform with longer loiter time to complement the MQ-9 Reapers currently in use, which can remain in the air for only a limited time after the lengthy transit into Afghanistan and conserving enough fuel for the return flight.¹⁸ OUSD(P) noted that Air Force Research Lab is planning to conduct such an assessment using an experimental platform in support of USCENTCOM requirements, possibly in the third quarter of FY 2023.¹⁹

The Department of Justice said that it was actively working to address intelligence gaps related to ISIS-Khorasan (ISIS-K) by working to identify potential human sources who may have the capability to increase intelligence collection regarding the current threat environment in Afghanistan. The Federal Bureau of Investigation is also reviewing current source reporting on Afghanistan to identify, develop, and focus those sources on the current threat environment.²⁰

U.S.-Procured Arms and Equipment Remain a Factor in Afghan Security

In March, the Taliban's Defense Ministry said that it had repaired approximately 300 former ANDSF vehicles procured by the U.S. Government, including HMMWVs and heavy trucks. Most of these vehicles were intentionally damaged by U.S. troops prior to the withdrawal in August 2021.²¹ The Defense Intelligence Agency (DIA) said that it was unable to corroborate these statements.²²

This quarter, the DIA said that it had no credible evidence to suggest that Russia or other state actors have acquired U.S.-procured materiel in Afghanistan. Nonstate actors, such as al-Qaeda and ISIS, probably have the intent to purchase U.S.-origin small arms from vendors selling weapons and equipment, despite the Taliban's attempts to control these items.²³ Since August 2021, arms dealers have probably sold the former Afghan National Defense and Security Forces' (ANSF) U.S.-made rifles, including M4s and M16s; grenades; and night-vision devices to ISIS and al-Qaeda, according to the DIA.²⁴

ISIS-K AND AL-QAEDA ACTIVITIES

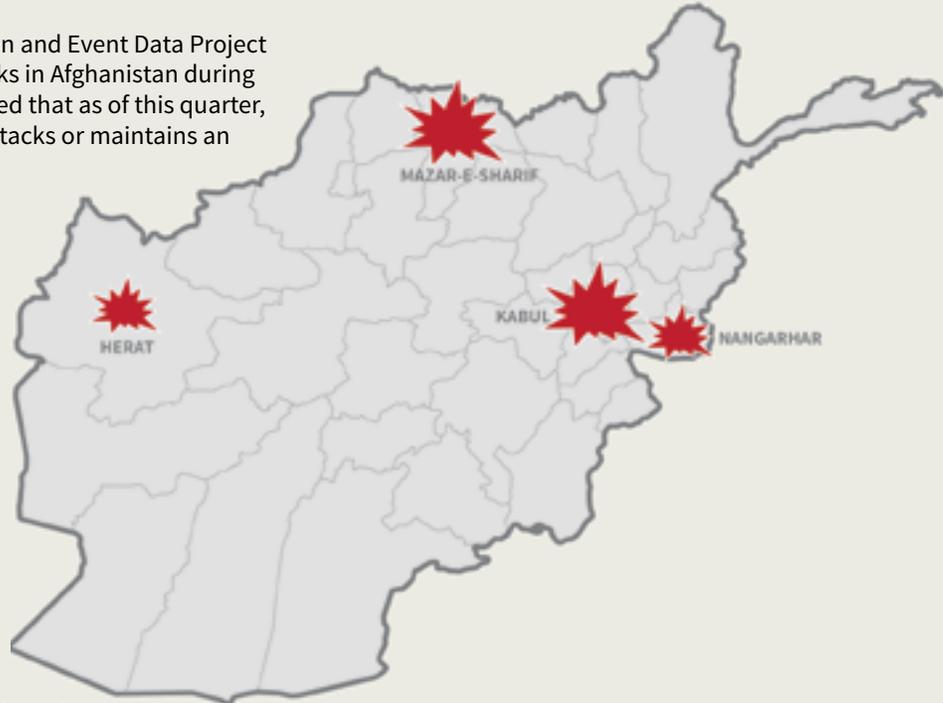
ISIS-K Could Attack U.S. or Western Interests Within 6 Months

On March 16, General Kurilla testified to Congress that USCENTCOM assessed ISIS-K could be capable of conducting external attacks against U.S. or Western interests abroad within 6 months, noting that an attack against U.S. or European interests abroad was more likely than an attack on the U.S. homeland within that timeframe.²⁵ This differed from a previous DIA estimate that, if prioritized by ISIS-K, it would take at least 12 months for the group to carry out a strike against the United States or other Western nations.²⁶

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ISIS-K ATTACKS IN AFGHANISTAN

The Armed Conflict Location and Event Data Project recorded eight ISIS-K attacks in Afghanistan during the quarter. The DIA reported that as of this quarter, it no longer tracks ISIS-K attacks or maintains an ISIS-K attack database.



JANUARY 1

A bombing near a checkpoint at the Kabul airport kills or wounds at least 50 Taliban members.

JANUARY 11

A suicide bomber kills approximately 20 people and injures dozens near the Ministry of Foreign Affairs in Kabul during a visit from a PRC government delegation.

MARCH 8

ISIS-K fighters carry out a targeted killing against the head of the Taliban's water supply department in Afghanistan's western Herat province.

MARCH 9

A suicide bomber circumvents Taliban security measures to kill the Taliban's governor of Balkh province along with two of his guards in Mazar-e-Sharif.

MARCH 12

An IED detonated at the al-Tibyan cultural center in Mazar-e-Sharif kills and wounds approximately 30 Shiites, including a journalist and several children.

MARCH 15

ISIS-K fails in an attempt to assassinate a Taliban district governor in Nangarhar province, a former ISIS-K stronghold.

MARCH 27

A suicide bombing kills 6 Taliban employees and wounds 12 others in this quarter's second attack at the Ministry of Foreign Affairs.

ISIS-K Attacks in Afghanistan and Pakistan, August 2021–March 2023



Note: Map locations are approximate.

Sources: See Endnotes on page 48.

The DIA reported that although ISIS-K and other ISIS affiliates in Afghanistan aspire to direct or enable an attack against the U.S. homeland, it had no indication of a specific ISIS plot to attack the U.S. homeland from Afghanistan. Rather than directing attacks, ISIS affiliates in Afghanistan will likely use English-language media to inspire and encourage sympathizers to attack the U.S. homeland.²⁷

General Kurilla said that ISIS-K has grown emboldened amid the disorder in Afghanistan, seeking to expand its ranks and to inspire, enable, or direct attacks in the region and beyond. He said that ISIS-K is building a capability in Afghanistan from which to strike Western interests worldwide, with the ultimate goal of a strike on the American homeland.²⁸ General Kurilla also said that the al-Qaeda remnants in Afghanistan represent a long-term threat to the United States as that group attempts to rebuild.²⁹

In another hearing, on March 23, General Kurilla testified that ISIS-K has approximately 2,000 to 2,500 fighters in Afghanistan, though he said that the number of fighters was not as important as the group's ability to plan and enable operations from Afghanistan.³⁰ This quarter, the DIA did not observe a significant change in the number of ISIS-K fighters in Afghanistan.³¹ General Kurilla added that the greater ISIS threat in Afghanistan was from its al-Siddiq Office, which controls regional ISIS branches from Central Asia to Indonesia.³²

General Kurilla said that the Taliban is highly motivated to defeat ISIS elements in Afghanistan.³³ This is due to the Taliban's goal of projecting stability and control over the country.³⁴ General Kurilla described the Taliban's counterterrorism activity against ISIS-K as "blunt force" and "disruptive to a point" but ultimately incapable of preventing ISIS-K terrorist activity. General Kurilla said that ISIS-K was stronger now than it was 1 year ago.³⁵

This quarter, ISIS-K likely prioritized attacks against the Taliban, foreign entities, and religious minorities while other ISIS affiliates in Afghanistan plotted attacks against Western targets in Turkey in response to a Danish politician burning the Quran, according to the DIA. ISIS-K called for attacks against Danish and Swedish interests, including Christian and Jewish places of worship. ISIS-K and ISIS affiliates in Afghanistan intend to conduct attacks against Western interests in Europe and likely use Turkey as a transit hub to move operatives and recruits and to disburse funds and weapons from Afghanistan to Europe.³⁶

According to the DIA, ISIS-K probably relies on Afghans' dissatisfaction with the Taliban and its inability to protect its citizens to attract new recruits.³⁷ ISIS-K also attracts Central Asian recruits and supporters from Europe despite the Taliban's counterterrorism efforts.³⁸

Turkish police arrested 15 suspected ISIS operatives in Istanbul who were allegedly plotting attacks against the Danish and Swedish consulates and religious places of worship for Christians and Jews in Turkey. The DIA said it did not know if these arrests have degraded the current ISIS threat against diplomatic or religious facilities in Europe.³⁹

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DOJ Convicts a Would-be ISIS Supporter

On February 1, Naser Almadaoji was sentenced to 10 years in prison and 15 years of supervised release after pleading guilty in November 2021 to attempting to provide material support to ISIS and ISIS-K. According to court documents, Almadaoji purchased a plane ticket for travel on October 24, 2018, and was arrested after checking in and obtaining his boarding pass. Almadaoji intended to travel to Astana, Kazakhstan, where he planned to be smuggled into Afghanistan so that he could join and receive military training from ISIS-K. Between February 16 and 24, 2018, Almadaoji also had traveled to Egypt and Jordan for the purpose of joining ISIS's affiliate in the Sinai Peninsula, but he ultimately was unsuccessful.⁴⁰

Almadaoji told an individual posing as an ISIS supporter online about his proposed plot to start a conflict in the United States between the federal government and anti-government militias. He asked the alleged ISIS supporter for a guide on how to make a car bomb. In August 2018, Almadaoji told the alleged ISIS supporter that he was “always willing” to assist with “projects” in the United States. Almadaoji recorded and sent a video of himself wearing a headscarf and pledging allegiance to the leader of ISIS. In addition, Almadaoji translated a purported ISIS document from Arabic to English telling his contact, “Don’t thank me...it’s my duty.”⁴¹

Al-Qaeda Continues to Maintain a Low Profile

The DIA said that al-Qaeda is likely adhering to Taliban restrictions against conducting attacks from Afghanistan. In 2021, al-Qaeda leaders likely decided to comply with the Taliban’s 2020 pronouncement that Afghanistan would not serve as a base for transnational attacks.⁴²

Fewer than a dozen al-Qaeda core members with historical ties to the group remain in Afghanistan, according to State. These individuals were probably located there prior to the fall of Kabul, and State said there is no indication that these individuals are involved in external attack plotting.⁴³ This quarter, the Taliban almost certainly provided covert sanctuary to legacy al-Qaeda members and their families residing in Afghanistan, according to the DIA. As of late January, the Taliban maintained its decades-long ties to al-Qaeda and had not expelled legacy al-Qaeda members from Afghanistan, according to the DIA.⁴⁴

As of this quarter, al-Qaeda had not yet publicly named a new leader to replace Ayman al-Zawahiri. However, Iran-based Sayf al-Adl is likely the leading contender, according to the DIA. Al-Adl, who is al-Qaeda’s overall military commander and was al-Zawahiri’s second in command, helped found al-Qaeda and played a role in planning the 1998 U.S. Embassy attacks in East Africa. Given his experience and tactical acumen, al-Adl would be al-Qaeda’s most tactically proficient leader and would likely pose the greatest threat to the West of any potential successor, according to the DIA.⁴⁵

There was no indication of al-Qaeda senior leadership providing guidance, funding, or propaganda support to al-Qaeda in the Indian Subcontinent (AQIS) or its other global affiliates this quarter, according to the DIA. Al-Qaeda senior leaders have not exercised meaningful control over AQIS during the last quarter and provided little to no support. AQIS largely operates independently, particularly with regards to media affairs and appears to be less active than in the past.⁴⁶

Al-Qaeda established AQIS in 2014, probably to establish an enduring al-Qaeda presence among South Asian nationals in the region, according to the DIA. As an affiliate, AQIS shares al-Qaeda's philosophy of waging jihad against perceived enemies and uniting the world's Muslims to establish a global caliphate.⁴⁷ According to the most recent estimates, AQIS has about 200 members in Afghanistan, and the senior leadership of al-Qaeda likely has fewer than a dozen core members in Afghanistan. The DIA has not observed any significant changes in these numbers from last quarter. Taliban restrictions on al-Qaeda activities, including plotting external attacks from Afghan territory, are probably hindering recruitment and retention efforts.⁴⁸

Although al-Qaeda and AQIS media outlets occasionally publish articles on the same topic, generally on different publication schedules, there is no indication that they coordinate their media, according to the DIA. In February 2023, AQIS published the January edition of its *Nawai Ghazwa-e Hind* magazine 1 day before al-Qaeda published the edition of its flagship *One Ummah* magazine.⁴⁹

TALIBAN ACTIVITIES

Taliban Struggles to Combat Terrorism in Afghanistan

This quarter, the Taliban worked to counter ISIS-K in Afghanistan. However, the Taliban very likely lacks the intelligence capabilities to preemptively detect and disrupt ISIS-K attacks on high-profile targets, according to the DIA. As of early March, the Taliban's armed forces conducted raids against ISIS-K. Despite some successes, the Taliban failed to prevent some major ISIS-K attacks, including two attacks on the Taliban's Ministry of Foreign Affairs and the assassination of the Taliban's provincial governor of Balkh province, according to the DIA.⁵⁰

In late February, the Taliban killed an ISIS-K regional intelligence chief in Kabul who was the alleged mastermind behind recent attacks on diplomatic facilities, mosques, and other targets, according to the DIA.⁵¹ Shortly after the quarter ended, Taliban forces killed the ISIS-K leader responsible for the August 2021 suicide bombing that killed 13 U.S. Service members and about 170 Afghan civilians at the Kabul airport. DoD sources told the media that U.S. forces were not involved but confirmed "with high confidence" that the Taliban had killed the ISIS-K plotter.⁵²

The Taliban is probably moderately able to provide security against violent extremist organization attacks for the general population, according to the DIA. The DIA said that the Taliban is probably not focused on counterterrorism operations against ISIS-K cells planning external operations but rather gives priority to preventing ISIS-K attacks against targets in Afghanistan, judging from Taliban efforts to kill ISIS-K planners behind high-profile targets.⁵³ State assessed that the Taliban did not appear to be discriminating between ISIS-K targets and was not targeting one type of cell over another.⁵⁴

As of February, the Taliban reaffirmed its commitment to prevent Afghanistan from being used to stage attacks against foreign countries while denying reports that the Taliban requested financial assistance from Pakistan to combat Tehrik-e Taliban Pakistan (TTP), according to the DIA. In late January, the Taliban publicly condemned a TTP attack on a mosque in Pakistan, departing from its usual policy focused on denying that the attack was cross-border, according to press reporting.⁵⁵

Despite some successes, the Taliban failed to prevent some major ISIS-K attacks, including two attacks on the Taliban's Ministry of Foreign Affairs and the assassination of the Taliban's provincial governor of Balkh province, according to the DIA.

This quarter, the TTP attacked Pakistani security targets from its safe-havens in Afghanistan. The DIA said that the TTP considers the Pakistani state its primary target and seeks to avoid civilian casualties.

The Taliban has continued to face some opposition from resistance groups, most notably the Afghan National Resistance Front. State reported that the National Resistance Front conducted eight attacks during the quarter. However, they did not appear to threaten the Taliban's control of the country.⁵⁶

Tehrik-e Taliban Pakistan Continues Attacks in Pakistan

This quarter, the TTP attacked Pakistani security targets from its safe-havens in Afghanistan. The DIA said that the TTP considers the Pakistani state its primary target and seeks to avoid civilian casualties.⁵⁷ As of June 2022, the TTP's size in Afghanistan was roughly 4,000 to 5,000 members, according to the DIA. The majority of TTP fighters reside in Afghanistan, though the TTP does not hold territory in any nation. As of February 2023, the TTP maintained its political cohesion and was expanding its numbers of trained fighters, suicide bombers, weapons, and equipment according to the DIA.⁵⁸

The TTP claimed several attacks in Pakistan during the quarter, following the November 2022 end to the ceasefire negotiated by the Taliban, the TTP, and the Pakistani government. A TTP faction claimed responsibility for an attack on Peshawar Police Lines Mosque on January 30, killing at least 100 people.⁵⁹ According to a media report, a TTP spokesperson later denied their involvement in the attack.⁶⁰ While an attack on a mosque would generally violate the TTP's self-professed intent to attack military and security targets only, the mosque at the center of this attack was located inside a secure police area, and many of the 400 worshippers were police personnel.⁶¹ Additionally, the TTP carried out several attacks in Balochistan in February and March, and on February 17, TTP fighters stormed a Karachi police headquarters, killing four people.⁶²

The TTP's continued attacks against Pakistani security forces may present an indirect, collateral risk to U.S. interests in Pakistan, according to the DIA. In September 2022, the TTP reiterated that Pakistani security forces are its sole target, and it does not target U.S. personnel or interests, according to the DIA. In late November, the TTP terminated a 6-month cease-fire with Pakistan, citing Pakistani counterterrorism operations that the group alleged constituted a violation of the cease-fire. The TTP has since expanded the frequency and scope of attacks against Pakistani military and law enforcement-affiliated targets.⁶³

A Taliban delegation, including intelligence and security officials, visited Islamabad in March to discuss Pakistan's concerns regarding the TTP, according to media reporting. This visit was the latest in a series of Taliban engagements with Pakistan related to issues of TTP violence along the disputed border between the two countries. Although the Taliban has pledged to address Pakistan's concerns, the Pakistani government has deemed the Taliban's counterterrorism activities to date unsatisfactory and sought concerted actions to restrict cross-border terrorism, according to media reporting.⁶⁴

The Taliban has not made any public comments regarding the TTP having instructed its members to resume attacks across Pakistan, according to State. However, the Taliban's Foreign Minister, Amir Khan Muttaqi, said in February that Pakistan should not blame Kabul for its own mistakes.⁶⁵ This was prompted by the Pakistan's Defense Minister's statement during a parliamentary session that Afghanistan's soil had been used to conduct attacks in Pakistan. Pakistan's Foreign Ministry spokesperson stated on February 2 that, "no country

should allow its territory to be used for perpetrating terrorism against Pakistan. It is time the commitments made to the world and Pakistan are fulfilled with sincerity and in good faith with concrete actions.”⁶⁶

According to State, the TTP has benefited from the Taliban takeover of Afghanistan, which resulted in the release of hundreds of TTP prisoners.⁶⁷ The Taliban has faced increased pressure from Pakistan to take steps to counter the TTP after several high-profile attacks by TTP against Pakistani security forces.⁶⁸

Thousands of Afghan Evacuees Remain in the UAE

In March, Human Rights Watch called on the U.S. Government to help the 2,400 to 2,700 Afghans who have been held in the United Arab Emirates (UAE) since fleeing from Afghanistan in 2021. According to Human Rights Watch, these Afghans are being held in “prison-like conditions” under constant surveillance without access to legal counsel, mental health services, or education for their children.⁶⁹

The UAE has hosted approximately 17,500 Afghan evacuees at the Emirates Humanitarian City, a former apartment complex in Abu Dhabi, which was repurposed as temporary housing for Afghan evacuees. While approximately 87 percent of these individuals have since been resettled, those who remain continue to await immigration reviews.⁷⁰ According to State, the Emirates Humanitarian City is operated and managed by the UAE. The majority of Afghans there were brought there by the UAE and various NGOs, while a small minority were brought by the U.S. Government.⁷¹ Of the Afghans that were originally brought to the UAE by the U.S. Government, approximately 20 remain.⁷²

According to State, as of the end of March, there were approximately 2,250 Afghans at the Emirates Humanitarian City, of whom 1,175 had applied under the U.S. Refugee Admission Program, about 50 under Immigrant Visas or Special Immigrant Visas to the United States, and approximately 1,000 had no path forward to the United States.⁷³ Canada agreed to accept up to 1,000 Afghans, most of whom fell under the “no path to the United States” category. Australia also reportedly planned to accept up to 400 Afghans through its immigration pipeline.⁷⁴ The UAE also offered to accept a small number that cannot be resettled in another country.⁷⁵

U.S. Citizenship and Immigration Services’ rate of processing and final adjudication of applicants through the U.S. Refugee Admissions Program is delayed when needing to properly handle cases with national security concerns, according to the Department of Homeland Security (DHS).⁷⁶ State said the resultant slow rate of vetting for these applicants has negatively affected morale among the Afghan population and bilateral relations with the UAE, which expected most of the refugee applicants to have departed long ago. As of mid-April, there were 238 refugee cases, comprising 766 individuals, with “not clear” security checks awaiting adjudication by the U.S. Citizenship and Immigration Services.⁷⁷ State said that it was committed to resettling all eligible Afghans, and the UAE said that it was doing everything possible “to bring this extraordinary exercise in humanitarian resettlement to a satisfactory conclusion.”⁷⁸



UN Deputy Secretary-General Amina Mohammed, UN Women Executive Director Sima Bahous, and Assistant Secretary-General of Political and Peacebuilding Affairs Khaled Khiari arrive in Kabul for a 4 day official visit to Afghanistan. (UN photo)

POLITICAL DEVELOPMENTS

The U.S. Government’s objectives in Afghanistan include protecting U.S. national interests by pressing the Taliban to ensure the safety of Americans in Afghanistan and to follow through on their commitments related to counterterrorism, safe passage for those who wish to leave Afghanistan, respect for the human rights of all Afghans, establishing an inclusive system that gives Afghans a voice in their political future, and rebuilding an independent and sustainable economy.⁷⁹

U.S. Continues Limited Engagement with Taliban While Maintaining a Critical Stance on Human Rights Issues

The U.S. Government engaged with the Taliban during the quarter in a limited capacity. State noted that such engagements since August 2021 have been especially important in helping secure the release of American hostages, continuing relocation of Afghan allies, identifying steps to stabilize the Afghan economy, making U.S. expectations clear regarding the delivery of humanitarian assistance, and emphasizing the need to uphold international human rights standards, particularly in regard to the rights of Afghan women and girls.⁸⁰ The U.S. Government continued to publicly and privately call on the Taliban to reverse the repressive edicts it has issued since August 2021 and to respect the human rights of all Afghans.⁸¹

On February 1, in response to the Taliban’s ongoing repressive policies, Secretary of State Antony J. Blinken imposed additional visa restrictions on certain current and former Taliban members, members of non-state security groups, and other individuals “believed to be responsible for, or complicit in, repressing women and girls in Afghanistan through restrictive policies and violence.”⁸² This followed State’s initial issuance of visa restrictions in October.⁸³

On February 20, the Special Representatives and Envoys for Afghanistan of Australia, Canada, the European Union, France, Germany, Italy, Norway, Switzerland, the United Kingdom, and the United States met in Paris to discuss the situation in Afghanistan.⁸⁴

UN Deputy Secretary-General Amina Mohammed (center left) and a high-level delegation meet with the Taliban's de facto Foreign Minister Amir Khan Muttaqi, in Kabul, January. (UN photo)



Following the meeting, the attendees released a joint statement condemning the Taliban's role in the deteriorating human rights situation and expressing concern over the humanitarian crisis in Afghanistan. The joint statement said the Taliban's restrictions regarding women prevented humanitarian actors from being able to administer aid. It also noted the rising amount of terrorist violence in Afghanistan and neighboring states.⁸⁵

The Taliban did not release additional official decrees restricting the rights of women during the quarter, nor had it officially relaxed existing policies, though it granted some exceptions to allow women to work in the health and education sectors.⁸⁶ The enforcement of the decrees has reportedly been inconsistent across provinces.⁸⁷

Afghan Women Resist Education Restrictions

In January, media reported that the Taliban reinforced the education ban by directing private universities not to permit female students to sit for university entrance exams, and in March stated that it would not allow women and girls to access education past the sixth grade.⁸⁸ However, Afghan women and girls have found ways to resist the Taliban's education restrictions by organizing and attending classes through an underground networks of "secret schools," according to media reporting.⁸⁹ The secret schools operate in private homes spread across Afghanistan.⁹⁰

Some Afghan female activists also took to the streets during the quarter, staging a protest and demanding the reopening of schools and universities for women and girls.⁹¹ According to a media report, during the demonstration on March 26, approximately 25 women and girls marched through a western Kabul neighborhood, declaring their right to education through chants and placards.⁹² Taliban security forces eventually stopped the protest.⁹³

Afghan Fund Board of Trustees Conducts Second Meeting

On February 16, the Board of Trustees of the Afghan Fund met for the second time since its establishment in September 2022, convening virtually.⁹⁴ During the meeting, the board took steps to operationalize the Fund.⁹⁵ The board agreed to allocate a certain portion of the



Najiba Sanjar, feminist and human rights activist, briefs reporters on the situation in Afghanistan, January 26, 2023. (UN photo)

Fund’s annual interest earnings towards covering essential operational costs but also to seek external funding to cover those costs and replenish any funds used once they had done so.⁹⁶ The board also approved the establishment of an Afghan advisory committee and agreed on the next steps in the hiring process for the position of executive secretary.⁹⁷

While the board has not yet approved the disbursement of any funds, during its meeting, members discussed the necessary next steps towards future disbursement and potential options for using the disbursements to achieve monetary stability for Afghanistan. They also agreed on additional steps to continue to safeguard the Fund’s assets for Afghanistan’s people, including hiring a compliance services provider and an external auditor who would conduct annual audits of the Fund.⁹⁸ According to State, some board members have expressed a desire to meet more often to resolve administrative issues.⁹⁹

When the U.S. Government established the Afghan Fund, it established safeguards intended to prevent any funds disbursed from being used for illicit activity.¹⁰⁰ For funds to be transferred to the Afghan central bank, the bank must first “demonstrate that it has the expertise, capacity, and independence to responsibly perform the duties of a central bank.”¹⁰¹ It must demonstrate that it is free from political interference, has appropriate anti-money-laundering and combating the financing of terrorism controls in place, and has undertaken a third-party needs assessment and hired a third-party monitor.¹⁰² The Afghan Central Bank approved a USAID-funded assessment of the Central Bank, but that assessment had not yet been completed as of the end of the quarter.¹⁰³

The Afghan Fund is responsible for the management of \$3.5 billion of Afghan Central Bank reserves, which were held in the Federal Reserve Bank of New York at the time of the Taliban takeover in 2021.¹⁰⁴ The United States transferred the funds to an account at the Swiss Bank for International Settlements.¹⁰⁵ According to a member of the Afghan Fund’s Board of Trustees, the funds transferred last year included \$36 million in interest earned since they were frozen in 2021.¹⁰⁶ As of the end of January, the Fund had earned an additional \$34 million in interest since the September 2022 transfer to the Bank for International Settlements.¹⁰⁷ The Fund’s board is made up of four members: two Afghan economic experts, a U.S. Department of the Treasury representative, and a Swiss government representative.¹⁰⁸

The Taliban Seeks Legitimacy from the International Community

Despite the Taliban’s public calls for countries to recognize them as the government of Afghanistan, no countries did so during the quarter.¹⁰⁹ Some countries continued to host Taliban-appointed diplomats but stated that the arrival of new representatives did not imply recognition.¹¹⁰ During the quarter, the Taliban announced that their representatives assumed control of Afghan diplomatic facilities in Iran and highlighted that Taliban-appointed individuals had been designated to serve at Afghan missions in Tehran, Istanbul, and Dubai.¹¹¹ Each of these governments—Iran, Turkey, and the UAE—stated that their position on recognition of the Taliban has not changed.¹¹²

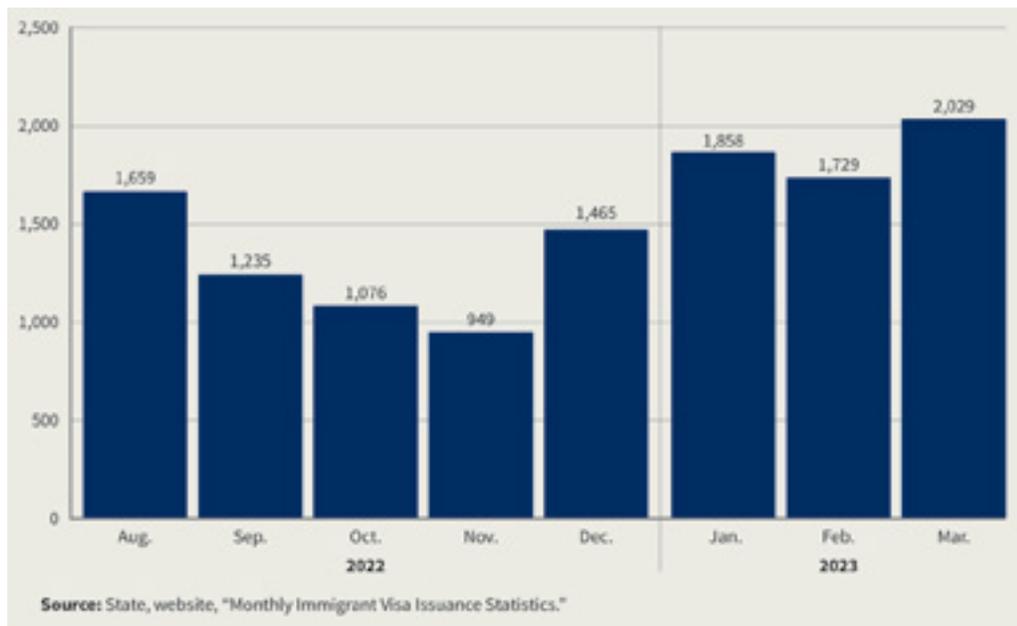
SIV Processing Continues Following First Quarter Surge

Following the National Visa Center’s push to clear their backlog of more than 325,000 Special Immigrant Visa (SIV) application emails by October 2022, the number of SIV applications classified as “documentarily qualified” surged.¹¹³ State reported that its Bureau of South and Central Asian Affairs took steps to improve its Chief of Mission processing which resulted in a record number of cases processed in FY 2022.¹¹⁴ The Bureau has continued to provide permanent consular staffing resources to State’s Afghan Affairs Unit at Camp As Sayliyah in Qatar, the U.S. Embassy in Abu Dhabi, and the U.S. Embassy in Islamabad to improve SIV and refugee processing at those locations.¹¹⁵

State reported that the Taliban has largely allowed Afghans with travel documents to depart the country.¹¹⁶ State said that it continued to engage with the Taliban to resolve any issues

Figure 1.

Monthly Afghan Special Immigrant Visa Issuances, August 2022–March 2023



Following the National Visa Center’s push to clear their backlog of more than 325,000 Special Immigrant Visa (SIV) application emails by October 2022, the number of SIV applications classified as “documentarily qualified” surged.

and to press the Taliban on its public pledge to let all foreign nationals and any Afghan citizen with travel authorization from other countries to freely depart Afghanistan.¹¹⁷

According to State's website, the number of SIV issuances increased during the quarter, in comparison to last quarter.¹¹⁸ (See Figure 1.)

Diplomatic Engagement Continues with Central Asian Partners as U.S.-Procured Aircraft Remain in Uzbekistan and Tajikistan

According to State, the United States has maintained communication and cooperation with partners in Central Asia on shared interests of countering terrorism and drug trafficking and enhancing border security in support of regional stability.¹¹⁹ Diplomatic engagement between the United States and Central Asian allies during the quarter sought to bolster long-term security cooperation programs and counter a wide range of threats to the region, international partners and allies, and the U.S. homeland.¹²⁰

State reported that all the former Afghan Air Force aircraft that were flown to Uzbekistan and Tajikistan in August 2021 remained in those countries and continued to be secured by those countries.¹²¹ Following the collapse of the ANDSF, the Uzbek and Tajik governments have acknowledged U.S. ownership of the aircraft—which were originally procured by the United States—and rejected claims to the aircraft by the Taliban. Ultimate disposition of the aircraft remains a topic of ongoing negotiation.¹²²

State OIG Identifies Challenges in the Afghan Placement and Assistance Program

During the quarter, State OIG released a report on the Afghan Placement and Assistance (APA) program.¹²³ The APA program was implemented in 2021 to facilitate the resettlement of Afghan nationals in the United States in coordination with nine resettlement agencies.¹²⁴ State OIG examined the challenges faced by the nine agencies in implementing the APA program and to identify any lessons learned for future resettlement efforts.¹²⁵

State OIG found that the APA program presented some of the most significant challenges that the resettlement agencies had ever faced.¹²⁶ These challenges included the large number and rapid pace of Afghan arrivals, the effects of the COVID-19 pandemic, and difficulty obtaining necessary documents for APA program participants.¹²⁷ In addition, because the prior administration had curtailed refugee admissions, many of the agencies did not have the staff required to assist the number of arrivals.¹²⁸ Though resettlement agencies reported many challenges to the APA program, they also recognized that some of the challenges were beyond State's control, and noted the program was sufficiently funded.¹²⁹ State OIG reported that lessons learned from the APA program could be applied to future situations involving a surge of refugees or evacuees into the United States.¹³⁰

UN Deputy Secretary-General Amina Mohammed and a high-level delegation meet with non-governmental organizations in Kabul, January. (UN photo)



HUMANITARIAN ASSISTANCE AND DEVELOPMENT

The U.S. Government’s humanitarian and development objectives in Afghanistan are to engage in a principled humanitarian response that aims to advance the independence of humanitarian partners in facilitating aid; protect vulnerable Afghans and their rights; and improve security and living conditions of Afghan IDPs, refugees, and new Afghan arrivals in neighboring host countries.¹³¹

According to the UN Office for the Coordination of Humanitarian Affairs (OCHA), 28.3 million Afghans—two-thirds of the total population—will need humanitarian assistance in 2023, more than double the amount reported in June 2020.¹³² The main causes of humanitarian need shifted from COVID-19 and conflict in 2021 to drought, climate change, protection threats (risk of violence, coercion, and deliberate deprivation of basic goods and services), especially for women and girls, and the economic crisis in 2023, according to OCHA.¹³³ More than half of Afghan households suffered an economic shock in the last six months of 2022 and approximately 17 million people face acute food insecurity or worse.¹³⁴ OCHA estimated that 11 percent of the population (4.4 million people) were experiencing emergency levels of food insecurity, one level away from famine.¹³⁵ State’s Bureau for Population, Refugees, and Migration (PRM) assessed that acute vulnerabilities have been compounded by emerging shocks including economic decline, recurrent natural disasters, and the Taliban’s recent decision to ban women from working with local and international NGOs.¹³⁶

The U.S. Government response to the humanitarian crisis in Afghanistan focused on food security and nutrition, protection, health, shelter and settlements, and livelihoods and education.¹³⁷

Table 1.

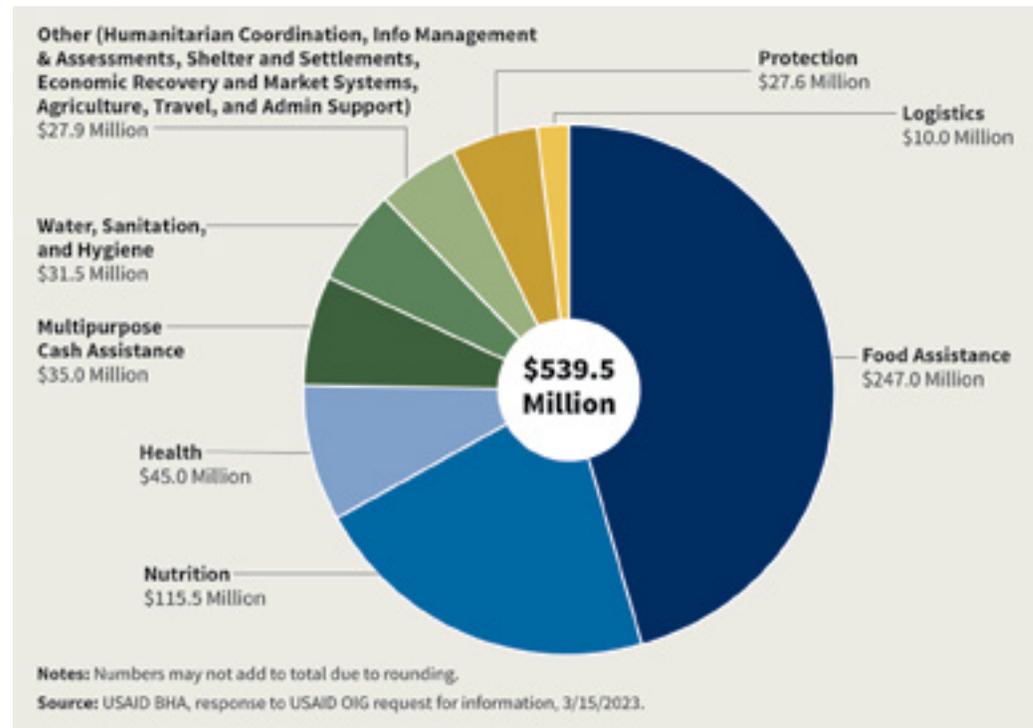
U.S. Government Humanitarian Funding for the Afghanistan Response in FY 2023 (Q1 and Q2)

USAID BHA Funding	\$539,523,652
State PRM Funding	\$1,500,000
TOTAL	\$541,023,652

Note: Funds committed or obligated in FY 2023, Q1 and Q2.

Source: USAID BHA, response to USAID OIG request for information, 3/15/2023; State, vetting comment, 5/1/2023.

Figure 2.

USAID Humanitarian Assistance Funding by Sector, (FY 2023, Q1 and Q2)

State PRM reported that during the quarter it continued to implement the nearly \$337 million in humanitarian assistance obligated for Afghanistan and neighboring countries since the Taliban takeover in August 2021, in partnership with independent humanitarian organizations, including the United Nations Refugee Agency, International Organization for Migration, United Nations Population Fund, United Nations Children’s Fund and other organizations.¹³⁸

USAID reported that it provided nearly \$461 million in funding to the UN World Food Programme (WFP) in Afghanistan in FY 2022, of which \$397 million was for food assistance.¹³⁹ In FY 2023, for the first two quarters, USAID provided WFP in Afghanistan with over \$343 million, of which nearly \$242 million was for food assistance.¹⁴⁰ Including funding to WFP, USAID’s Bureau for Humanitarian Assistance (BHA) obligated nearly \$540 million in the first two quarters of FY 2023 for humanitarian assistance in Afghanistan.¹⁴¹ (See Figure 2.)

Ban on Women Working in NGOs Continues to Impede Assistance Delivery

The impact of the December 24 Taliban decree that banned women from working in NGOs was most severe in the initial weeks after the announcement, as many NGOs paused operations across all sectors.¹⁴² Many education sector activities resumed operations following statements from the Ministry of Education that exempted primary school

activities from the ban.¹⁴³ Similar statements from the Ministry of Health also resulted in the resumption of some health activities that had been suspended.¹⁴⁴ The decree was not applied to certain private sector economic activities. USAID reported that NGOs took steps to adjust to the new requirements. These steps included working from home with the provision of laptops, phones, and internet connectivity; work in the office at different times to avoid male colleagues; and obtaining letters of authorization for exempted sectors, such as health.¹⁴⁵ However, the ban continued to negatively impact certain activities—including those related to women’s rights, child marriage, gender-based violence, and women-led civil society organizations—and may limit the scope of future assistance in these areas, according to USAID.¹⁴⁶

USAID reported, as of the end of the quarter, that three development implementers partially suspended or paused operations, impacting Livelihood Advancement for Marginalized Populations (a \$18 million award), Supporting Transformation for Afghanistan’s Recovery (a \$20 million award), and Enabling Essential Services for Afghan Women and Girls (a \$30 million award).¹⁴⁷ USAID stated that it coordinated with other U.S. Government agencies and the international donor community to develop a common response to the challenges presented by the December 2022 Taliban decrees.¹⁴⁸

USAID BHA reported that the Taliban exemption for Afghan female NGO health staff and provincial or local exemptions have permitted some female staff to resume participating in assessments, service delivery, and other activities.¹⁴⁹ Some humanitarian assistance implementers were unable to implement activities without the participation of women and without written confirmations of exemptions for their female staff.¹⁵⁰ Afghan female staff remain at heightened risk of detainment and other consequences, particularly at Taliban checkpoints, according to USAID.¹⁵¹

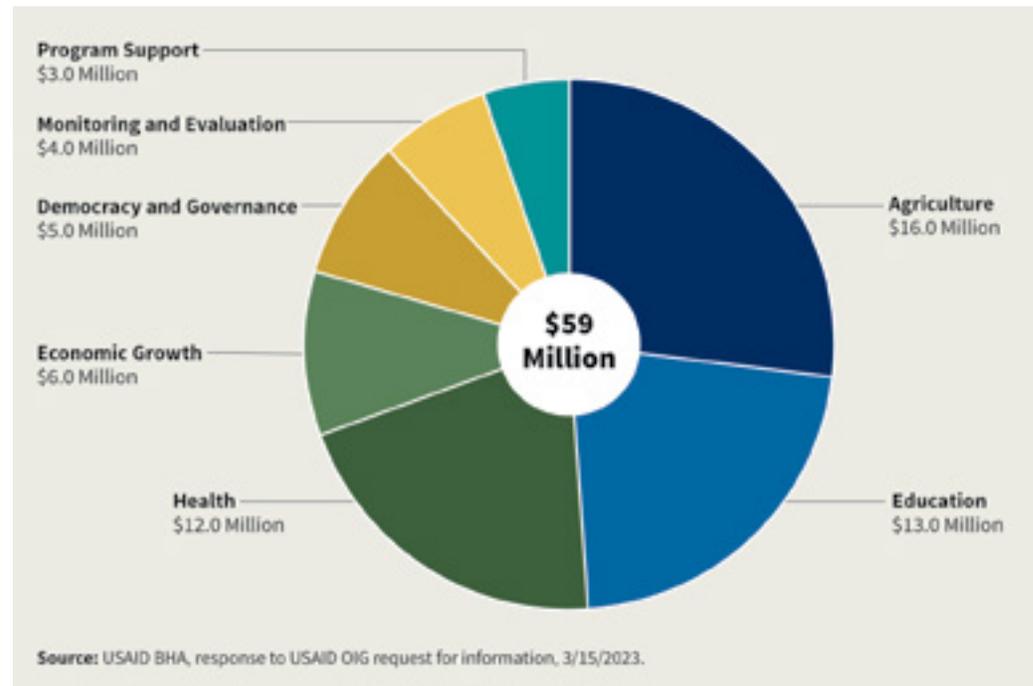
Following the immediate aftermath of the Taliban’s December 24 edict banning women from NGO work, State PRM reported that as of April 3 all of its partners had partially or completely suspended operations inside Afghanistan.¹⁵² Interference included Taliban demands to replace NGO female staff with male staff, requests for beneficiary lists, scrutiny of NGO operational plans and budgets, and entry to NGO offices to enforce Taliban rules.¹⁵³ The December 24 edict was the culmination of prior Taliban interference efforts.¹⁵⁴ State PRM noted that actual aid diversion is not commonly reported due to partner success in refusing Taliban requests.¹⁵⁵ Instead, the primary concerns resulting from aid interference are program delays while partners negotiate an acceptable way forward, and decreased access to aid for female beneficiaries as a result of the restrictions on female aid workers.¹⁵⁶

USAID Afghanistan Continues Funding Development Activities

USAID supported 29 development activities in Afghanistan during the quarter.¹⁵⁷ USAID Afghanistan obligated approximately \$59 million during the first two quarters of FY 2023 including \$32 million that was appropriated from FY 2012 to FY 2016.¹⁵⁸ (See Figure 3.) Approximately \$196 million remained unobligated funds, down from \$235 million reported in the previous quarter.¹⁵⁹

USAID BHA reported that the Taliban exemption for Afghan female NGO health staff and provincial or local exemptions have permitted some female staff to resume participating in assessments, service delivery, and other activities.

Figure 3.

USAID Development Funding by Sector, (FY 2023, Q1 and Q2)**USAID Education Programming in Afghanistan**

USAID's education strategy in Afghanistan aims to 1) sustain access to basic and higher education opportunities, 2) maintain relevant learning outcomes for children and youth, particularly the most marginalized, and 3) ensure learner and educator protection well-being.¹⁶⁰ USAID reported that it supported public, private, NGO-administered, and alternative education providers, with the goal of reaching 46,000 primary and secondary schools (or non-formal equivalent) and 900 higher education students in FY 2023.¹⁶¹ After the Taliban takeover in August 2021, USAID initially adapted its education award to support non-state private and NGO-run schools, providing time for implications of the takeover on the education sector to be fully understood.¹⁶² Approximately 88 percent of schools in Afghanistan are public and 12 percent are private, based on 2019 data (the most recent available, according to USAID).¹⁶³

USAID Afghanistan currently has six ongoing education-related activities and is tracking one education activity with global contributions.¹⁶⁴ (See Table 2.) During the first two quarters of FY 2023, USAID Afghanistan obligated \$5 million for education, of which \$1 million were FY 2012-FY 2016 funds.¹⁶⁵

Table 2.

USAID-funded Education Activities in Afghanistan

Program	Activities During the Quarter
<p>Strengthening Education in Afghanistan II Seeks to improve the institutional capacity, operations, management, and programming of educational institutions and civil society organizations that implement basic and higher education activities. \$49.8 million award</p>	<p>The implementer did not suspend activities during the quarter but instead increased reliance on remote work and means of communication such as internet, phone, and messaging for female staff.</p> <p>Continued to provide scholarships to 150 young women enrolled in a midwifery program. The students started their third semester (of four) in January 2023, with a 99 percent retention rate.</p> <p>Continued to develop and deploy a variety of distance learning materials for secondary school students, particularly girls.</p> <p>Funded online learning materials for high school students—including a YouTube channel and Android-compatible apps—in math, biology, chemistry, physics, and geology.</p>
<p>Supporting Student Success in Afghanistan Seeks to sustain access and improve retention in local, quality higher education opportunities for male and female students living in Afghanistan. \$27.3 million award</p>	<p>The implementer is registered as a higher education institution and not as an NGO and was unaffected by the Taliban ban on female NGO staff. The implementer provided higher education and college preparatory classes to approximately 850 students, 55 percent of whom are female.</p>
<p>Keep Schools Open Seeks to sustain academic learning and access to education opportunities—particularly for women and girls—and ensure the safety and well-being of teachers and students through financial assistance and other support to education institutions. \$40 million award</p>	<p>Implementation experienced only minor delays due to negotiations with local authorities.</p> <p>Supported the implementer to begin distributing the first tranche of cash assistance to all households with adolescent girls in two provinces in Afghanistan. This cash assistance will enable families to keep their daughters enrolled or participating in school or other education programs in their communities, or enable adolescent girls to enroll in accelerated, catch-up education programs.</p>
<p>Girls' Education Challenge Seeks to improve girls' education in Afghanistan by providing girls access to quality education, materials, and safe spaces to learn across 17 provinces. The program also helps to mobilize and build capacity within communities and schools through training and mentoring of teachers and community leaders. \$29 million award</p>	<p>Several implementers suspended activities during the quarter but have since resumed.</p> <p>In December 2022, 575 girls and 115 boys living in rural Ghor and Daikundi provinces of Afghanistan completed an accelerated learning program that condensed 6 years of primary school education into 3 years, giving rural adolescents who have no access to public schools in their communities the opportunity to learn with community leaders' support.</p> <p>In 2023, a cohort of 5,084 learners supported by this program will complete their primary education.</p>

Program	Activities During the Quarter
<p>Women’s Scholarship Endowment Seeks to assist Afghan women in obtaining a university or graduate education in science, technology, engineering, or mathematics (STEM) fields. \$50 million award</p>	<p>Continue to provide scholarships more than 200 female scholars. Worked closely with the implementer to find ways for scholars to continue their higher education degree programs despite the Taliban’s restrictions.</p>
<p>Afghanistan Reconstruction Trust Fund–Emergency Education Response in Afghanistan Seeks to support access to learning opportunities for girls and boys and improve learning conditions in project-supported schools. \$100 million (multi-donor trust fund managed by the World Bank, which includes USAID funding along with other donor funding).</p>	<p>Activities, including the Emergency Education Response in Afghanistan program, continued as planned.</p>
<p>Education Cannot Wait–Multi-Year Resilience Program access to quality and protecting learning opportunities for at least 122,000 girls and boys through the further extension and expansion of community-based education. \$30 million (USAID’s Bureau for Development, Democracy and Innovation and State PRM both contribute to this program; while not an active USAID Afghanistan award, USAID Afghanistan coordinates with this program at the country and technical level).</p>	<p>While the Education Cannot Wait program approval was delayed as a result of the ban on women in NGOs, the program was approved in February 2022. The program is still in start-up phase and has not impacted by the ban as of the end of the quarter.</p>

Sources: USAID Afghanistan, response to USAID OIG request for information, 3/17/2023; World Bank, “Education Emergency Response in Afghanistan, Project Information Document,” 8/19/2022.

Taliban Blocks Enrollment of Girls and Women in Secondary Education and Universities

In March 2022, there appeared to be broad support from the Taliban’s Ministry of Education for opening primary and secondary schools for boys and girls. However, by mid-March 2022, as girls arrived at school, Taliban leaders said that girls were not allowed to be in school past the sixth grade, and they were sent home.¹⁶⁶ Secondary schools were officially closed to adolescent girls, with variations by district.¹⁶⁷ According to media reports, Taliban officials claimed that the ban on women’s education is temporary.¹⁶⁸ However, secondary schools had already been closed for more than a year.¹⁶⁹

USAID reported that primary school attendance during the 2022 school year was greater than in 2021, before the Taliban takeover, for both girls and boys.¹⁷⁰ According to the World Bank, in 2022 primary school enrollment at the national level was as high as it was in 2016, primarily driven by increased enrollment of children in rural areas.¹⁷¹ In urban areas, primary school enrollment remained relatively low and had possibly not completely recovered from the effects of the COVID-19 restrictions in 2020.¹⁷²

Overall enrollment in secondary schools either remained the same or decreased in 2022, according to the World Bank.¹⁷³ For boys, enrollment rates did not change in rural areas but declined in urban areas.¹⁷⁴ Since the ban on girls in school above sixth grade, USAID noted

a 10 to 13 percent drop in girls' participation in secondary schools from 2022 compared to 2019, the last year where data was available (due to the COVID-19 outbreak), when the participation rate was 38 percent.¹⁷⁵ The World Bank stated that the drop in enrollment for both boys and girls may be linked to an increase in the percentage of Afghan teens entering the labor force.¹⁷⁶ Nearly half of girls who are unable to attend school begin working, mainly from home or on family farms.¹⁷⁷

Before the ban on women's participation in higher education, students of both genders could take entrance exams for universities but females were not able to apply to certain fields of study deemed inappropriate, such as journalism and engineering, according to USAID.¹⁷⁸ On December 20, the new Taliban Minister of Higher Education announced that women would not be eligible for enrollment when universities opened in the upcoming school year, in March 2023.¹⁷⁹ According to the International Crisis Group, when the announcement was made, armed Taliban set up checkpoints around universities to prevent women from entering.¹⁸⁰

USAID stated that community-based education in Afghanistan is run by NGOs, and those teachers are considered NGO staff.¹⁸¹ While female students and teachers are allowed to participate in education up to sixth grade, USAID noted that female staff of USAID implementing partners have had to restrict movement and in-person involvement in activities focused on school or classroom-based support, project management, and oversight.¹⁸² All USAID education sector implementers have been able to negotiate with local authorities to resume work with female staff.¹⁸³

Travel Restrictions Prevent Direct Oversight of Programs

USAID Afghanistan staff are unable to travel into Afghanistan.¹⁸⁴ Direct oversight by USAID staff is not possible, so oversight is conducted remotely or by third-party monitoring.¹⁸⁵ USAID reported that its third-party monitoring contractor has generally been able to operate without undue restrictions, although permission from local authorities is often required.¹⁸⁶ The contractor is working with a local NGO that has staff for monitoring in all provinces.¹⁸⁷ The Afghanistan Monitoring, Evaluation, and Learning Activity (a \$39.8 million award) is being implemented by Management Systems International.¹⁸⁸

USAID reported receiving approval from State in March for 14 U.S. direct-hire USAID Afghanistan staff to transition to Astana, Kazakhstan, in addition to the 5 previously approved in October 2022.¹⁸⁹ Currently five U.S. direct-hire staff are working onsite in Astana, including the Mission Director who recently moved from Doha, with the remaining transitions expected to occur in the summer of 2023.¹⁹⁰ The reconstitution of the USAID Afghanistan Mission in Astana is expected to be completed by September 2023.¹⁹¹

On December 20, the new Taliban Minister of Higher Education announced that women would not be eligible for enrollment when universities opened in the upcoming school year, in March 2023.



U.S. Marines provide security during drawdown of designated personnel in Afghanistan on August 18, 2021. (U.S. Marine Corps photo)

OVERSIGHT ACTIVITIES

This section of the report provides information on Lead IG and partner agencies' strategic planning efforts; completed, ongoing, and planned oversight work related to audits, inspections, and evaluations; investigations; and hotline activities from January 1, 2023 through March 31, 2023.

STRATEGIC PLANNING

Pursuant to the Inspector General Act of 1978, as amended, 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 Enduring Sentinel (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; 2) Diplomacy, Development, and Humanitarian Assistance; and 3) Support to Mission.

The Overseas Contingency Operations Joint Planning Group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S. Government-funded activities



FY 2023 Comprehensive Oversight Plan for Overseas Contingency Operations.

Lead IG Strategic Oversight Areas

MILITARY OPERATIONS

Military Operations 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 regional partner security forces
- Advising, assisting, and enabling regional partner security forces

DIPLOMACY, DEVELOPMENT, AND HUMANITARIAN ASSISTANCE

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

- Promoting inclusive and effective democracy, civil participation, and empowerment of women
- Providing emergency relief, assistance, and protection to displaced persons, refugees, and others affected by crisis
- Countering trafficking in persons and preventing sexual exploitation and abuse

SUPPORT TO MISSION

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

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

supporting overseas contingency operations, including those relating to Afghanistan and the Middle East. The Joint Planning Group meets quarterly to provide a forum for coordination of the broader Federal oversight community, including the Military Service IGs and audit agencies, the Government Accountability Office (GAO), the Special Inspector General for Afghanistan Reconstruction (SIGAR), and the OIGs of the Departments of Justice (DoJ), the Treasury, Energy, and Homeland Security (DHS), and of the Intelligence Community. Additionally, the DHS OIG hosts the Afghanistan Project Coordination Group to provide a forum for IG community representatives to coordinate ongoing and planned oversight work stemming from the August 2021 U.S. withdrawal from Afghanistan. In February 2023, the Overseas Contingency Operations Joint Planning Group held its 61st 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.

DoD OIG oversight and investigative personnel continued to work on OES-related cases from the United States, Germany, Kuwait, Qatar, and Bahrain. State OIG personnel 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 four oversight projects related to OES during the quarter, on the Air Force's contract management in support of Operation Allies Welcome; State's management of programs to facilitate the resettlement of Afghan nationals in communities around the United States; State's management of the Bureau of International Narcotics and Law Enforcement Affairs; and the collapse of the former Afghan government and the Afghan National Defense and Security Forces (ANDSF). Publicly releasable oversight reports are available online at the respective OIG's public website. As of March 31, 2023, 24 projects related to OES were ongoing and 2 projects related to OES were planned.

FINAL REPORTS BY LEAD IG AGENCIES

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of the Air Force Contract Augmentation Program's Oversight of Operation Allies Welcome Contracts at DoD Installations

DODIG-2023-056; March 17, 2023

The DoD OIG conducted this audit to determine if U.S. Air Force contracting personnel executed 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.

The DoD OIG determined that Air Force contracting personnel executed contract administration procedures for medical, dining, and facility supplies and services supporting the relocation of Afghan evacuees in accordance with Federal and DoD policies. In addition, Air Force personnel performed effective oversight to ensure that invoices included reasonable costs.

As a result, the DoD provided Afghan evacuees at Holloman Air Force Base and Joint Base McGuire-Dix-Lakehurst with essential support services while the evacuees completed the steps necessary to resettle in the United States. In addition, Air Force contracting personnel properly oversaw \$1.3 billion of taxpayer funds spent in support of this mission. Furthermore, through interviews with Air Force contracting personnel and review of contract documentation, the DoD OIG identified ways that contracting personnel and prime contractors could reduce costs by \$67.8 million while responding to an urgent need.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL***Review of Challenges in the Afghan Placement and Assistance Program***

ESP-23-01; March 31, 2023

In 2021, State implemented the Afghan Placement and Assistance (APA) program to facilitate the resettlement of Afghan nationals in communities around the United States in conjunction with nine resettlement agencies. The domestic resettlement framework implemented by the APA program was influenced largely by the reception and placement program, a component of the U.S. Refugee Admissions Program. The Afghans admitted through the APA are sponsored by the same nine resettlement agencies that participate in the reception and placement program. State OIG initiated this review to examine the challenges faced by the nine agencies in implementing the APA program and to identify any lessons learned for future resettlement efforts.

State OIG found that the APA program involved some of the most significant challenges that resettlement agencies had ever faced, and that many of these challenges were external, such as the fast pace and large number of Afghan arrival and the effects of the coronavirus-19 pandemic. Following the decrease in refugee admissions during the prior Administration, many of the agencies and their affiliates did not have adequate staffing for the number of arrivals they were receiving and had to hire staff quickly to implement the APA program. In addition, the fast pace of arrivals, the lack of available housing, difficulty obtaining necessary documentation for APA participants, and minimal pre-arrival cultural orientation also presented challenges for resettlement agencies. The resettlement agencies did report that State provided sufficient funding for the APA program, and they reported positive impressions of the coordination between State and other U.S. Government agencies in implementing the APA program.

Because the APA program was a limited-term program that ended in 2022 and was created to deal with unique circumstances, this report contained no recommendations for corrective action. Nonetheless, State OIG reported that lessons learned from the APA program could be applied to future situations involving a surge of refugees or evacuees into the United States.

Inspection of the Bureau of International Narcotics and Law Enforcement Affairs

ISP-I-23-08; January 19, 2023

State OIG inspected the executive direction, policy and program implementation, foreign assistance program management, resource management, and information management of the Bureau of International Narcotics and Law Enforcement Affairs (INL). INL is responsible for a broad range of counternarcotics and anticrime activities related to the trafficking of drugs, precursor substances, wildlife, and weapons. INL had a large program of activities in Afghanistan until the suspension of Embassy Kabul operations in 2021.

State OIG found that: 1) management control deficiencies hindered INL's ability to effectively plan, manage, and evaluate the results of its projects, programs, and operations; 2) a reorganization of INL has yet to be fully implemented as envisioned, limiting some of its intended organizational efficiencies; 3) foreign assistance programs lacked oversight documentation, program evaluation, and a bureau-level policy for risk management; 4) issues

with records management procedures reduced INL's ability to systematically access and share information, and 5) INL did not effectively monitor unliquidated obligations, which resulted in up to \$220 million that could be put to better use. Specifically regarding INL's Afghanistan programs, after the suspension of operations at the U.S. Embassy in Kabul in 2021, INL reassessed its Afghanistan programs as a part of a process led by the National Security Council, to evaluate all non-humanitarian U.S. Government assistance programs in Afghanistan. Following this assessment, State decided to continue 27 INL projects in Afghanistan and to close out the remaining 24 Afghanistan projects. However, State OIG found that INL did not update its risk assessment and monitoring plans for its Federal assistance awards that continued in Afghanistan.

State OIG made 28 recommendations to INL. In its response to a draft of this report, INL concurred with 27 recommendations and disagreed with 1 recommendation. At the time the report was issued, State OIG considered all 28 recommendations to be resolved pending further action.

FINAL REPORTS BY PARTNER AGENCIES

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Why the Afghan Security Forces Collapsed

SIGAR 23-16-IP; February 28, 2023

SIGAR evaluated the contributing factors that led to the August 2021 collapse and dissolution of the ANDSF. SIGAR conducted the evaluation at the request of the House Committee on Oversight and Reform and the House Armed Services Committee to examine the factors that contributed to the ANDSF's collapse.

SIGAR determined that the decision by two U.S. presidents to withdraw U.S. military forces from Afghanistan fundamentally altered every subsequent decision by U.S. government agencies, the Ghani administration, and the Taliban—and ultimately accelerated the collapse of the ANDSF in August 2021. SIGAR stated that the stage had been set for that collapse long before—by the failure of the U.S. and Afghan governments to create an independent and self-sustainable ANDSF, despite 20 years and \$90 billion of international support.

Specifically, SIGAR determined—among numerous factors—that: the ANDSF's dependency on U.S. military forces and the decision to withdraw all U.S. military personnel destroyed the morale of Afghan soldiers and police; the United States dramatically reduced U.S. airstrikes in support of ANDSF, which were a critical force multiplier; the Taliban's military campaign exploited the ANDSF's logistical, tactical, and leadership weaknesses; and the Afghan government failed to develop a national security strategy following the withdrawal of U.S. forces.

SIGAR did not make recommendations in its report, but did issue an interim draft of the report to the DoD and State. According to SIGAR, the DoD and State declined to review that interim draft, and mostly declined to answer SIGAR's requests for information.

ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2023, the Lead IG agencies and their partner agencies had 24 ongoing projects related to OES. Figure 4 describes the ongoing projects by strategic oversight area.

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

Military Operations

- The **DoD OIG** is conducting an audit to determine whether the DoD managed the Afghanistan Security Forces Fund in accordance with applicable laws and regulations.
- The **GAO** is conducting an audit to examine the challenges the DoD faces, and the extent to which the DoD has taken actions to protect civilians in U.S. military operations.
- The **Intelligence Community IG** is conducting a review to determine whether the Intelligence Community's support to screening and vetting of persons from Afghanistan was adequate.

Diplomacy Development, and Humanitarian Assistance

- **State OIG** is conducting a six-part review related to the Afghan SIV program, covering SIV application processing times, adjustments to the SIV application process, the status of previous recommendations, the status of SIV recipients, and the status of SIV and refugee screening and vetting since August 2021; the final report will cover the totality of State OIG reporting on the SIV Program. Two of the six reports have been issued.
- **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 a review to determine whether the U.S. Embassy in Kabul followed established guidance in preparation for and the evacuation of U.S. Government personnel, private U.S. citizens, Afghans at risk, and other individuals from Afghanistan in August 2021.
- 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.

Figure 4.
Ongoing Projects by
Strategic Oversight Area

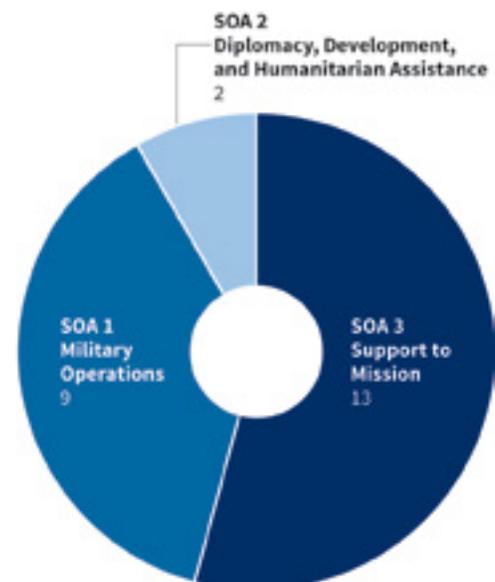
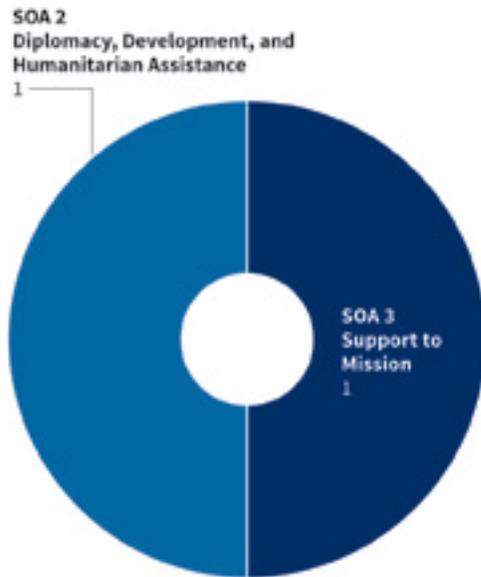


Figure 5.

Planned Projects by Strategic Oversight Area



PLANNED OVERSIGHT PROJECTS

As of March 31, 2023, the Lead IG agencies and their partner agencies had 2 planned projects related to OES. Figure 5 identifies the number of planned projects by strategic oversight area.

Table 5, 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.

Diplomacy Development, and Humanitarian Assistance

- **USAID OIG** intends to conduct an audit focused on USAID oversight of implementer efforts to manage security/safety risks and mitigate Taliban interference.

Support to Mission

- **State OIG** intends to conduct an audit to determine whether State's Bureau of Intelligence and Research adequately provided intelligence analysis and information to the appropriate decision-makers in preparation for the evacuation of the U.S. Embassy in Kabul, Afghanistan.

INVESTIGATIONS AND HOTLINE ACTIVITY

INVESTIGATIONS

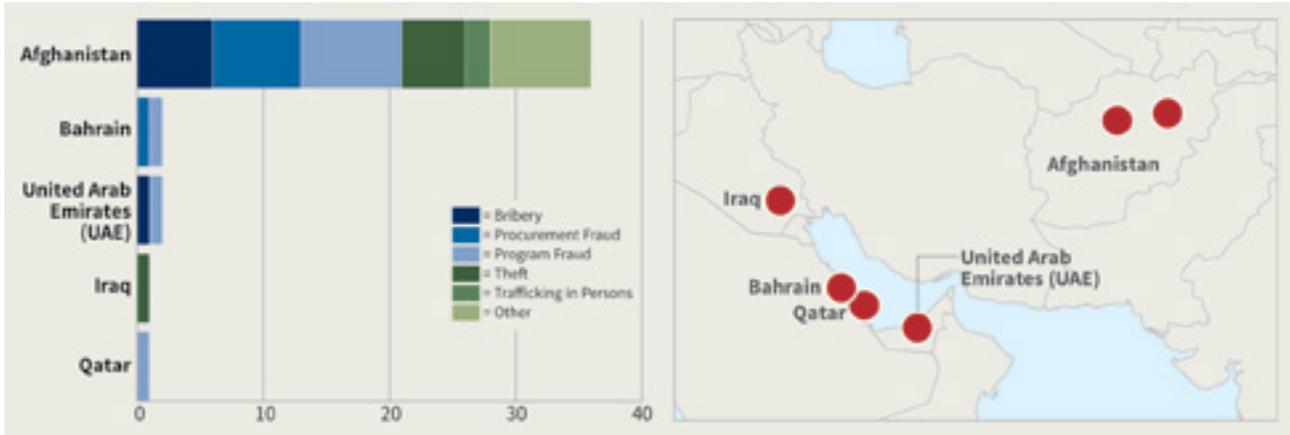
The investigative components of the Lead IG agencies and their partner agencies continued to conduct investigative activity related to OES during the quarter. The DoD OIG's criminal investigative component, the Defense Criminal Investigative Service (DCIS), and investigative components of other Lead IG agencies worked on OES-related cases from offices in Bahrain, Germany, Kuwait, Qatar, El Salvador, Israel, South Africa, Thailand, and the United States.

Investigative Activity Related to OES

During the quarter, Lead IG investigations resulted in one guilty plea and one sentencing related to separate investigations into suspected bribery cases involving Afghanistan contracts. The cases are discussed below.

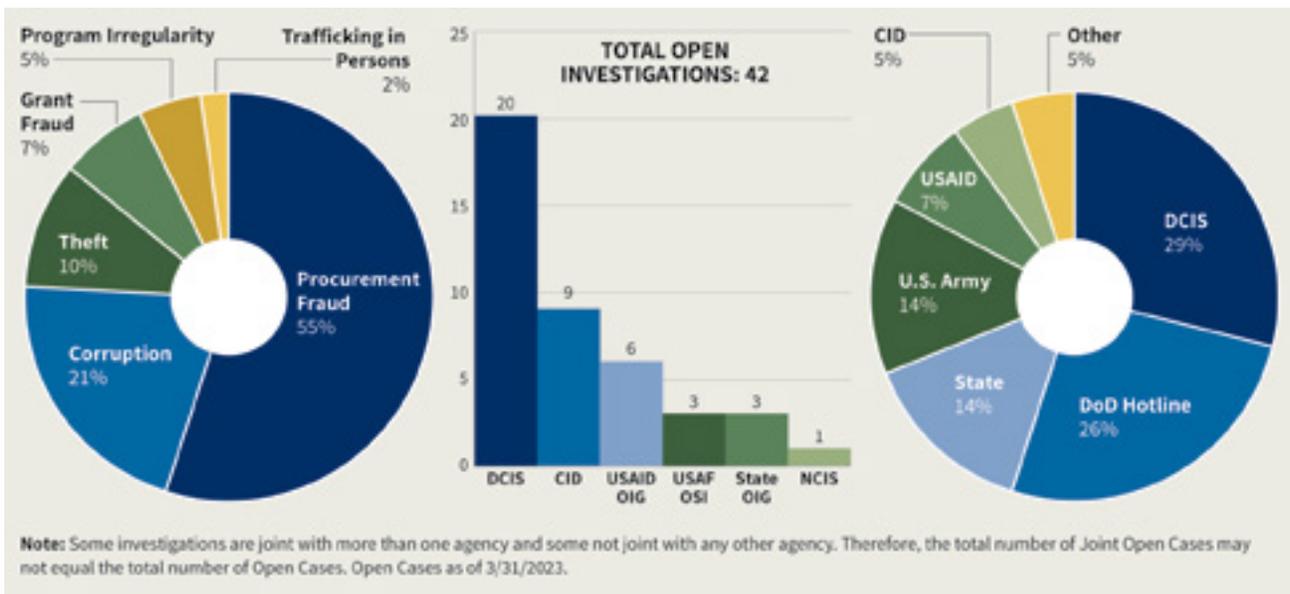
The investigative branches of the Lead IG agencies and their partner agencies closed 2 investigations, initiated 5 new investigations, and coordinated on 42 open investigations. The open investigations involve grant and procurement fraud, corruption, theft, computer intrusions, program irregularities, and human trafficking allegations. As noted in Figure 6, the majority of primary offense locations and allegations related to OES originated in Afghanistan.

Figure 6.
Types of Allegations and Primary Offense Locations, January 1–March 31, 2023



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 (CID), the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. During the quarter, the Fraud and Corruption Investigative Working Group conducted 32 fraud awareness briefings for 590 attendees. Figure 7 depicts open investigations related to OES and sources of allegations.

Figure 7.
Open Investigations and Sources of Allegations, January 1–March 31, 2023



MAN PLEADS GUILTY TO BRIBERY AND VISA FRAUD CONSPIRACIES

Based on a joint DCIS and Army CID investigation, on January 4, 2023, Orlando Clark, 57, of Smyrna, Georgia, pleaded guilty for his roles in two bribery conspiracies—one related to U.S. Government reconstruction contracts in Afghanistan and one related to a U.S. Department of State visa fraud scheme.

According to court documents, Clark managed reconstruction projects in Afghanistan on behalf of a U.S. company. In 2011 and 2012, Clark conspired with an analyst at a different U.S. company, who evaluated bids for U.S. funded reconstruction contracts that were awarded by the U.S. military, to receive approximately \$400,000 in bribes from an Afghan company in return for assisting it in obtaining millions of dollars in contracts. To conceal his criminal conduct, Clark registered fictitious companies and bank accounts in Georgia to which he sent bribe payments via wire transfers from Afghanistan and created invoices to make it appear as though he was involved in a car-exporting business. In reality, Clark used the bribe payments funneled through these accounts to enrich himself and purchase personal items, including two BMWs.

TWO U.S. CITIZENS TOOK BRIBES TO STEER CONTRACTS MEANT FOR AFGHANISTAN RECONSTRUCTION

Based on a joint DCIS and Army CID investigation, on February 9, 2023, Todd Coleman, 48, of South Deerfield, Massachusetts, was sentenced to 33 months in prison for his role in a scheme in which he accepted bribes from an Afghan company in exchange for helping it deceive the U.S. military into awarding at least 10 contracts at inflated values. Coleman was also ordered to pay \$100,000 in forfeited earnings, and a \$100 fine.

According to court documents, Coleman was an analyst at a U.S. company who was deployed to Afghanistan in 2011 and 2012 to evaluate bids for U.S.-funded reconstruction contracts awarded by the U.S. military. At that time, Coleman and Orlando Clark, a manager of reconstruction projects at a different U.S. company who was also deployed to Afghanistan, received approximately \$400,000 in bribes from an Afghan company. In return, Coleman and Clark assisted the company in obtaining millions of dollars in contracts that involved the construction of an Afghan police station and a security checkpoint for U.S. forces.

To conceal their conduct, Coleman and Clark registered fictitious companies in the State of Georgia and opened bank accounts to which bribes were sent via wire transfers from Afghanistan. Coleman and Clark also created false invoices to make it appear that they were involved in a car-exporting business in the United Arab Emirates. In reality, Coleman and Clark used the bribe payments to enrich themselves by purchasing personal items, such as a BMW. During the scheme, Coleman and Clark also travelled to the United Arab Emirates to receive cash bribes, which they smuggled into the United States without declaring the currency.

On January 4, Clark pleaded guilty to conspiracy to commit bribery of a public official and (in an unrelated scheme) conspiracy to commit visa fraud. He is scheduled to be sentenced on April 12 and faces a maximum penalty of five years in prison on each charge. A federal district court judge will determine any sentence after considering the U.S. sentencing guidelines and other statutory factors.

Activity Related to Legacy Cases

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

HOTLINE

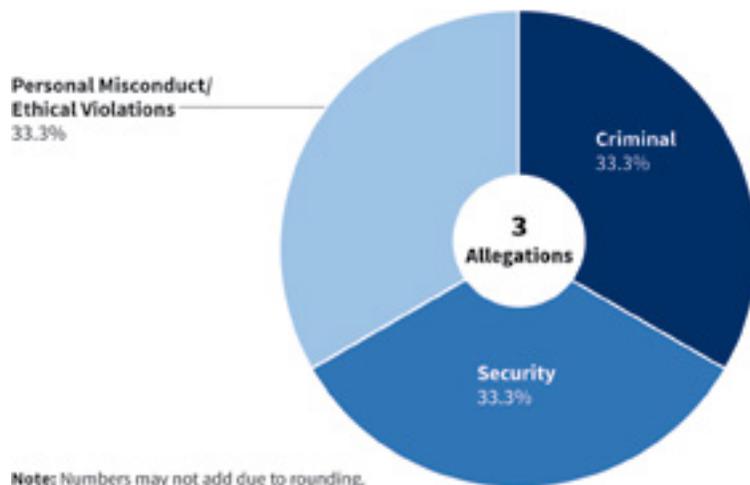
Each Lead IG agency maintains its own hotline to receive complaints specific to its agency. The hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; or abuse of authority.

A DoD OIG Hotline investigator coordinates among the Lead IG agencies and others, as appropriate. During the quarter, the DoD OIG hotline investigator received three allegations and referred three cases to Lead IG agencies and other investigative organizations.

As noted in Figure 8, the allegations received by the DoD OIG hotline investigator during the quarter were for personal misconduct, security, and criminal matters.

Figure 8.

Hotline Activities



APPENDIXES

APPENDIX A

Classified Appendix to this Report

A classified appendix to this report provides additional information on 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

The Inspector General Act of 1978, as amended (5 U.S.C. section 419, previously found at 5 U.S.C. App, section 8L) 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 419 requires the Council of Inspectors General on Integrity and Efficiency to appoint a Lead Inspector General from among the inspectors general of the primary 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 “sunset” 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 covers the period from January 1, 2023 through March 31, 2023. 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 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 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 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 3 and 4 list the titles and objectives for Lead IG and partner agencies' ongoing oversight projects related to OES.

Table 3.

Ongoing Oversight Projects Related to OES by Lead IG Agency, as of March 31, 2023

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of DoD Reporting on Obligations and Expenditures in Support of Operation Allies Welcome

To determine whether DoD funds expended in support of Operation Allies Welcome were reported in accordance with DoD policy and directives.

Audit of the Operation Allies Welcome Contract Oversight–LOGCAP

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 requirements and DoD regulations.

Audit of Tracking, Recovery, and Reuse of Department of Defense-Owned Shipping Containers

To determine the extent to which the Army, Navy, and Marine Corps complied with DoD requirements to track, recover, and reuse DoD-owned shipping containers, including those at facilities that support OES, and included those containers in an accountable property system of record.

Evaluation of the DoD's Support to Other Agencies' Requests for the Screening of Displaced Persons from Afghanistan

To determine the extent to which the DoD supported other agencies' requests for screening Afghan evacuees by reviewing DoD databases.

Evaluation of Combatant Command Military Deception Planning

To determine the extent to which the combatant commands have effectively conducted military deception planning in support of ongoing OES operations.

Audit of Operation Allies Welcome Contract Oversight–GCSC (Navy)

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 requirements and DoD regulations.

Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund

Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund.

Audit of DoD Afghanistan Contingency Contracts Closeout

To determine whether DoD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable Federal laws and DoD regulations.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

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; the status of SIV and refugee screening and vetting since August 2021, and the totality of State OIG reporting on the SIV Program in a capping report. Two of the six reports have been issued.

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations of U.S. Embassies Kabul and Kyiv

To determine whether U.S. Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with State guidance.

Audit of Physical Security Standards for Department of State Temporary Structures at Selected Overseas Posts

To determine whether the Department of State managed the use of temporary structures at overseas posts in compliance with applicable physical security standards and procedures, including maintaining an accurate and complete inventory of temporary structures used for residential and office purposes.

Joint Interim NDAA Section 5275 Report on the Vetting, Processing, and Resettlement of Afghan Evacuees and the Special Immigrant Visa Program

To provide a consolidated accounting of oversight work on the vetting, processing, and resettlement of Afghan evacuees and the Afghan Special Immigrant Visa Program while responding to requirements in section 5275 of the FY 2023 NDAA. This is a joint report with DHS OIG.

Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan

To determine whether the U.S. Embassy in Kabul followed established Department of State guidance in preparation for the evacuation of U.S. Government personnel, private U.S. citizens, Afghans at risk, and others from Afghanistan prior to and following the suspension of operations at the U.S. Embassy in Kabul.

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 4.

Ongoing Oversight Projects Related to OES by Lead IG Partner Agencies, as of March 31, 2023**GOVERNMENT ACCOUNTABILITY OFFICE*****DoD Civilian Harm in Military Operations***

To determine what, if any, challenges DOD faces in protecting civilians in U.S. military operations; the extent to which the DoD has incorporated relevant recommendations from studies related to civilian harm in U.S. military operations; and the extent to which the DoD has taken actions to protect civilians in U.S. military operations.

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

Joint Interim NDAA Section 5275 Report on the Vetting, Processing, and Resettlement of Afghan Evacuees and the Special Immigrant Visa Program

To provide a consolidated accounting of oversight work on the vetting, processing, and resettlement of Afghan evacuees and the Afghan Special Immigrant Visa Program while responding to requirements in Section 5275 of the FY 2023 NDAA. This is a joint report with State OIG.

INTELLIGENCE COMMUNITY OFFICE OF INSPECTOR GENERAL***Special Review of Intelligence Community Support to Screening and Vetting of Persons from Afghanistan***

To review the Intelligence Community support to screening and vetting of persons from Afghanistan.

DEPARTMENT OF JUSTICE OFFICE OF INSPECTOR GENERAL***Federal Bureau of Investigation's Participation in Operation Allies Refuge and Operation Allies Welcome***

To assess the effectiveness of the FBI's coordination with its federal partners to support Operation Allies Refuge and Operation Allies Welcome.

SOCIAL SECURITY ADMINISTRATION OFFICE OF INSPECTOR GENERAL***Processing Non-Citizens' Original Social Security Numbers Electronically through Enumeration Programs***

To determine whether the Social Security Administration is complying with its policies and procedures when enumerating noncitizens, including Afghans, who apply for original Social Security numbers through the Enumeration at Entry and Enumeration Beyond Entry processes.

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION***Processing Non-Citizens' Original Social Security Numbers Electronically through Enumeration Programs***

To determine whether the Social Security Administration is complying with its policies and procedures when enumerating noncitizens, including Afghans, who apply for original Social Security numbers through the Enumeration at Entry and Enumeration Beyond Entry processes.

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.

APPENDIX E

Planned Oversight Projects

Table 5 lists the titles and objectives for Lead IG and partner agencies' planned oversight projects related to OES.

Table 5.

Planned Oversight Projects Related to OES by Lead IG Agency, as of March 31, 2023

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of the Bureau of Intelligence and Research's Execution of Activities Supporting the Evacuation of U.S. Embassy Kabul

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.

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

Audit of USAID's Oversight of Activities in Afghanistan

To assess USAID oversight of implementer efforts to manage security/safety risks and mitigate Taliban interference with assistance in Afghanistan.



ACRONYMS

Acronym	
ANDSF	Afghan National Defense and Security Forces
APA	Afghan Placement and Assistance
AQIS	Al-Qaeda in the Indian Subcontinent
BHA	USAID Bureau for Humanitarian Assistance
CARE	State Coordinator for Afghanistan Relocation Efforts
CID	U.S. Army Criminal Investigation Division
DCIS	Defense Criminal Investigative Service
DHS	Department of Homeland Security
DIA	Defense Intelligence Agency
DoD	Department of Defense
DoJ	Department of Justice
FY	fiscal year
IDP	internally displaced person
INL	State Bureau of International Narcotics and Law Enforcement Affairs
ISIS	Islamic State of Iraq and Syria
ISIS-K	ISIS-Khorasan
Lead IG	Lead Inspector General
Lead IG agencies	DoD, State, and USAID OIGs
NGO	nongovernmental organization
OCHA	UN Office for the Coordination of Humanitarian Affairs
ODNI	Office of the Director of National Intelligence

Acronym	
OES	Operation Enduring Sentinel
OFS	Operation Freedom's Sentinel
OIG	Office of Inspector General
OUS(D)(P)	Office of the Under Secretary of Defense for Policy
PRM	State Bureau of Population, Refugees, and Migration
SCA-A	State Bureau of South and Central Asian Affairs–Afghanistan
SCA-P	State Bureau of South and Central Asian Affairs–Pakistan
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
State	Department of State
Treasury	Department of the Treasury
TTP	Tehrik-e Taliban Pakistan
UAE	United Arab Emirates
UN	United Nations
UNAMA	UN Assistance Mission in Afghanistan
UNICEF	UN Children's Fund
USAID	U.S. Agency for International Development
USCENTCOM	The U.S. Central Command
WFP	UN World Food Programme



ENDNOTES

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2. General Michael E. Kurilla, testimony before the Senate Armed Services Committee, “Hearing to Receive Testimony on the Posture of United States Central Command and United States Africa Command in Review of the Defense Authorization Request for Fiscal Year 2024 and the Future Years Defense Program,” 3/16/2023.
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17. General Michael E. Kurilla, testimony before the Senate Armed Services Committee, “Hearing to Receive Testimony on the Posture of United States Central Command and United States Africa Command in Review of the Defense Authorization Request for Fiscal Year 2024 and the Future Years Defense Program,” 3/16/2023.
18. General Michael E. Kurilla, testimony before the House Armed Services Committee, “U.S. Military Posture and National Security Challenges in the Greater Middle East and Africa,” 3/23/2023; OUSDP(SCA), vetting comment, 5/2/2023.
19. OUSDP(SCA), vetting comment, 5/2/2023.
20. DoJ OIG, response to DoD OIG request for information, 23.2 WOG DOJ 04, 4/4/2023.
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