



COP-OCO

**FY 2025 COMPREHENSIVE OVERSIGHT PLAN
OVERSEAS CONTINGENCY OPERATIONS**

LEAD INSPECTOR GENERAL



On the cover: (Top row): The Chief of the General Staff of the Iraqi Armed Forces, General Abdel Emir Rashid Yarallah, and the Commander of the U.S. Central Command, General Michael E. Kurilla, co-chair the inaugural U.S.-Iraq Military Commission Principals Meeting in Baghdad, Iraq, on April 8, 2024 (U.S. Army photo); a primary school classroom located in Sar-e-Pol province, Afghanistan (WFP photo). (Bottom row): U.S. Army Soldiers deployed in support of CJTF-OIR stand in formation and salute the U.S. flag during a Memorial Day ceremony in Baghdad, Iraq (U.S. Army photo).



We are pleased to submit our annual plans describing oversight activities for Operation Inherent Resolve (OIR) and Operation Enduring Sentinel (OES). These plans fulfill our individual and collective agency oversight responsibilities pursuant to the Inspector General Act of 1978, as amended. We will issue a separate plan for Operation Atlantic Resolve, which includes assistance to Ukraine.

The Inspector General Act of 1978 requires the Inspectors General from the Department of Defense (DoD), the Department of State (State), and USAID to work jointly and with our oversight partners throughout the U.S. Government to ensure effective oversight of U.S. Government activities related to designated overseas contingency operations. Specifically, the law requires the development of joint strategic plans for oversight of each overseas contingency operation for which a Lead Inspector General has been designated.

The DoD Inspector General is the Lead Inspector General for the two overseas contingency operations outlined in this plan for FY 2025. OIR's mission is to advise, assist, and enable partner forces in Iraq and designated areas of Syria until they can independently maintain the enduring defeat of ISIS and set conditions for long-term security cooperation frameworks. OES's mission is to conduct over-the-horizon counterterrorism operations against threats emanating from Afghanistan; protect the homeland by maintaining pressure on those threats; and engage with Central Asian and South Asian regional partners to combat terrorism and promote regional stability.

Oversight of these operations must be dynamic to be effective. Although we intend to conduct the oversight described in this comprehensive oversight plan, oversight agencies regularly reassess their plans and adjust projects and priorities throughout the fiscal year. These efforts promote greater transparency, efficiency, and effectiveness in these overseas contingency operations.

This FY 2025 comprehensive oversight plan for OIR and OES is effective as of October 1, 2024, and is approved upon the signature of all parties below.

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U.S. Army Soldiers work alongside Coalition partners from the U.S. Air Force, U.S. Marine Corps, and German Armed Forces during a training exercise in Northern Iraq. (U.S. Army photo)

CONTENTS

2 INTRODUCTION

9 OPERATION INHERENT RESOLVE INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO IRAQ AND SYRIA

10 OIR Including U.S. Government Activities Related to Iraq and Syria

16 Funding for OIR Including U.S. Government Activities Related to Iraq and Syria

23 Strategic Oversight Areas

25 Endnotes

27 FY 2024 Completed Oversight Reports

29 FY 2025 Planned and Ongoing Oversight Projects

33 OPERATION ENDURING SENTINEL INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO AFGHANISTAN

34 OES Including U.S. Government Activities Related to Afghanistan

37 Funding for OES Including U.S. Government Activities Related to Afghanistan

41 Strategic Oversight Areas

44 Endnotes

46 FY 2024 Completed Oversight Reports

51 FY 2025 Planned and Ongoing Oversight Projects

65 APPENDIXES

66 Appendix A: About the Lead Inspector General

67 Appendix B: Methodology for Preparing the Comprehensive Oversight Plan

68 Acronyms

69 Map of U.S. Central Command Area of Responsibility

70 Map of Iraq

71 Map of Syria

72 Map of Afghanistan



U.S. Army Soldiers stand in formation and salute the United States flag during a Memorial Day ceremony at Union III in Baghdad, Iraq, on May 27, 2024. (U.S. Army photo)

INTRODUCTION

BACKGROUND

The Inspector General Act of 1978, as amended, established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. Section 419 of the Act requires the Chair of the Council of the Inspectors General on Integrity and Efficiency to appoint a Lead IG from among the IGs of the Department of Defense (DoD), Department of State (State), and U.S. Agency for International Development (USAID) upon the commencement or designation of a military operation that exceeds 60 days as an overseas contingency operation, or receipt of a notification thereof.

The Lead IG is required to develop and implement, in coordination with State and USAID OIGs (Lead IG agencies), a joint strategic plan for conducting comprehensive oversight of all aspects of the overseas contingency operation, including all programs and operations of the U.S. Government in support of the contingency operation.¹ The Lead IG agencies developed this Comprehensive Oversight Plan for Overseas Contingency Operations (COP-OCO) in coordination with other U.S. Government oversight organizations including the OIGs of the Departments of the Treasury, Justice, Energy, Homeland Security, and the Intelligence Community; the Special Inspector General for Afghanistan Reconstruction (SIGAR); the Government Accountability Office; and the IGs and audit agencies of the Military Services.



OVERSIGHT PLAN ORGANIZATION

This COP-OCO includes two sections.

- **Section 1: Operation Inherent Resolve (OIR)**

The OIR mission is to advise, assist, and enable partner forces until they can independently maintain the enduring defeat of ISIS in Iraq and designated areas of Syria, to set conditions for long-term security cooperation frameworks.² In addition to the military mission, the U.S. Government provides stabilization programs and diplomatic support, as well as governance, humanitarian, and development assistance, to the government of Iraq and its citizens and the Syrian people.³ This section includes FY 2024 completed oversight reports, and FY 2025 planned and ongoing oversight projects related to OIR.

- **Section 2: Operation Enduring Sentinel (OES)**

The OES mission is to conduct over-the-horizon counterterrorism operations against terrorist threats emanating from Afghanistan, protect the homeland by maintaining pressure on those threats, and engage with Central Asian and South Asian regional partners to foster counterterrorism partnerships.⁴ In addition to the military mission, the U.S. Government continues to call on the Taliban to fulfill its counterterrorism commitments and press for progress on U.S. national security priorities. Specifically, State and USAID programs are focused on providing support to U.S. citizens in

need in Afghanistan and Afghan nationals relocating to the United States; advocating for human rights, especially for women and girls; and facilitating the delivery of U.S. Government and international assistance to the Afghan people.⁵ This section includes FY 2024 completed oversight reports, and FY 2025 planned and ongoing oversight projects related to OES.

JOINT APPROACH TO PLANNING AND CONDUCTING OVERSIGHT

The Lead IG is required to engage in a strategic oversight planning process to ensure comprehensive oversight of U.S. Government activities related to overseas contingency operations. The Lead IG agencies identify oversight projects that examine the economy, efficiency, and effectiveness of programs and operations related to overseas contingency operations. The Lead IG agencies then work with partner oversight agencies through the Overseas Contingency Operations Joint Planning Group to ensure a whole-of-government approach to oversight. This group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S. Government-funded activities supporting overseas contingency operations.

During this process, the Lead IG agencies develop strategic oversight areas, identify oversight gaps, and select oversight projects that balance resources against identified oversight priorities. The Lead IG staffs consider many factors during this process, including U.S. Government and coalition objectives; resources appropriated or otherwise made available to support military, diplomatic, and development activities; major departmental management challenges identified by each of the Lead IG agencies; and feedback from departmental and congressional stakeholders.

Through use of the strategic oversight planning process, the Lead IG agencies identified five specific oversight and reporting objectives.

- **Inform** Congress and the public about ongoing contingency operations, the complex challenges facing the United States and its partners, and any changes to policies or strategies announced previously.
- **Advise** the DoD on the effectiveness of its military mission, and State and USAID on the effectiveness of their diplomatic, governance, stabilization, development, and humanitarian assistance missions.
- **Promote** the integrity, efficiency, and accountability of U.S. Government operations and associated funding by deterring fraud, waste, and abuse, identifying resources that could be put to better use and potential cost savings or recoveries.
- **Assess** the effects of U.S. Government programs, including the capacity of host-nation governments to sustain those programs, to improve U.S.-provided assistance and outcomes for the host-nation governments.
- **Evaluate** the safety and security of facilities occupied by U.S. military and civilian personnel.

The Lead IG agencies work with partner oversight agencies through the Overseas Contingency Operations Joint Planning Group to ensure a whole-of-government approach to oversight.

For FY 2025, the President requested \$849.8 billion for the DoD's operating budget.

The COP-OCO describes specific projects that the Lead IG and partner oversight agencies intend to conduct during FY 2025. Oversight agencies periodically review the objectives and scope of these projects and factors affecting the overseas contingency operations to determine if additional or different oversight projects should be conducted during the fiscal year. Based on those periodic reviews, the Lead IG and partner oversight agencies revise the oversight plan accordingly.

FUNDING

Lead IG agencies' oversight responsibilities cover "all aspects of [a] contingency operation" and "all programs and operations of the U.S. Government in support of the contingency operation," regardless of the source or type of funding.⁶ As part of the Lead IG's efforts to oversee these operations and their associated funding, the Lead IG agencies report on DoD, State, and USAID budget requests.

For FY 2025, the President requested \$849.8 billion for the DoD's operating budget.⁷ The FY 2025 DoD budget request contains the following funding for overseas contingency operations addressed in this oversight plan.

- **Operation Inherent Resolve:** \$5.6 billion to advise, assist, and enable vetted partner forces until they can independently maintain the enduring defeat of ISIS in Iraq and designated areas of Syria, and to set conditions for long-term security cooperation frameworks.⁸ The broader counter-ISIS campaign includes supporting the government of Iraq and local Syrian partners with civilian-led stabilization activities.⁹
- **Operation Enduring Sentinel:** \$9.3 billion to ensure that terrorist groups do not launch attacks against the U.S. homeland or interests abroad from Afghanistan.¹⁰

For FY 2025, the President's budget request includes \$58.8 billion for State and USAID worldwide programs and operations. The FY 2025 State and USAID budget request does not contain a request for funds specifically for overseas contingency operations, but does include the following dedicated funding for Iraq, Syria, and Afghanistan.¹¹

- **Iraq:** \$1.3 billion in support of the strategic relationship with Iraq across a range of bilateral priorities, including supporting Iraq's ability to defend its sovereignty against malign actors, addressing scarce water resources, ensuring the defeat of ISIS, promoting the government of Iraq's respect for human rights, and enabling private-sector growth. The request also supports diplomatic and security operations at Mission Iraq.¹²
- **Syria:** \$124.5 million for stabilization activities in areas not held by the Syrian regime to prevent the resurgence of terrorist groups, promote accountability for atrocities, and encourage an inclusive political solution to the conflict.¹³
- **Afghanistan:** \$172 million in support of Afghanistan assistance and continued diplomatic operations in support of the Afghan people.¹⁴

The State and USAID budget request also includes substantial levels of funding for humanitarian assistance, refugee and migration assistance, and emergency food aid programs that would be available for worldwide use, including significant amounts of funding likely to be used in Afghanistan, Iraq, and Syria.¹⁵

STRATEGIC OVERSIGHT AREAS

The Lead IG joint strategic oversight plan for each contingency operation highlights planned, ongoing, and completed oversight within the following strategic oversight areas.

- Military operations and security cooperation
- Diplomacy, governance, stabilization, development assistance, and humanitarian assistance
- Support to mission

Each oversight plan includes additional information for each strategic oversight area specific to that contingency operation and a list of all related oversight projects.

Additionally, the Reports Consolidation Act of 2000 requires each IG to prepare an annual statement that summarizes what the IG considers to be the most critical management and performance challenges facing the agency and to assess the agency’s progress in addressing those challenges.¹⁶ Each OIG considers its agency’s top management and performance challenges when determining which audits, evaluations, and inspections to conduct. Planned and ongoing oversight aligns with the most recent management and performance challenges of each agency.

CRIMINAL INVESTIGATIONS

The Lead IG agencies investigate allegations of fraud and corruption involving theft and diversion of U.S. Government funds or equipment and other offenses, including the illegal diversion or proliferation of sensitive technology; procurement and acquisition fraud; substitute or counterfeit parts; the illegal disclosure of contractor proprietary information; and human trafficking. Information identified through investigations may inform or highlight areas for future audits or evaluations.

The investigative branches of the Lead IG agencies—the DoD OIG’s Defense Criminal Investigative Service, State OIG’s Office of Investigations, and USAID OIG’s Office of Investigations—rely on criminal investigators stationed in Bahrain, Germany, Israel, Kuwait, South Africa, Thailand, and the United States to conduct investigations related to OIR and OES. They collaborate using investigative working groups. These collaboration forums enable the investigators and their law enforcement partners—the U.S. Army Criminal Investigation Division, the Naval Criminal Investigative Service, the Air Force Office of Special Investigations, and the Federal Bureau of Investigation—to identify, coordinate, and deconflict fraud and corruption investigations; share best practices and investigative techniques; and discuss proactive measures to detect and deter abuses related to U.S. Government contracts, grants, cooperative agreements, and other U.S. Government assistance awards.

In October 2015, USAID OIG founded the Syria Investigations Working Group, focused on the humanitarian assistance community. The group consists of representatives from the investigative bodies of USAID OIG, State OIG, public international organizations, and bilateral donors. In 2021, the working group broadened its focus beyond Syria and was renamed the Complex Emergencies Working Group. Members communicate regularly and

meet periodically to share investigative leads, coordinate oversight activities, and identify trends in the oversight of complex emergencies in non-permissive environments.

Additionally, investigators remain attuned to potential fraud, waste, and abuse related to refugees remaining at U.S. Government facilities, and those unable to travel onward or return to Afghanistan. Investigators work to ensure suspected fraud and corruption related to Special Immigrant Visa applications is fully investigated and prosecuted, where applicable.

HOTLINE

Each Lead IG agency maintains a 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.

Hotline representatives process and refer complaints in accordance with their respective agency protocols. Any hotline complaint that merits referral is sent to the responsible organization for investigation or information.

In support of the Lead IG, the DoD OIG assigned a Lead IG hotline investigator to coordinate contacts received through the DoD Hotline with the Lead IG agencies and others, as appropriate.

In addition, each of the Lead IG investigative components and the military investigative organizations conduct fraud awareness briefings to educate personnel on the indicators of fraud. These briefings promote hotline awareness; reinforce an education campaign focused on preventing, detecting, and reporting fraud, waste, and abuse; and generate referrals concerning potential fraud and corruption associated with U.S. Government programs.

ENDNOTES

1. Inspector General Act of 1978, as amended (5 U.S.C. Section 419).
2. CJTF-OIR, vetting comment, 7/18/2023.
3. State, “Integrated Country Strategy-Iraq,” 5/30/2023.
4. Lead IG, “Lead Inspector General Report to the United States Congress: Operation Enduring Sentinel and Other U.S. Government Activities Related to Afghanistan, January 1, 2024-March 31, 2024,” 5/28/2024.
5. State, “Integrated Country Strategy-Afghanistan,” 11/14/2023.
6. Inspector General Act of 1978, as amended (5 U.S.C. Section 419).
7. OUSD(C), “Defense Budget Overview: United States Department of Defense Fiscal Year 2025 Budget Request,” 3/2024.
8. OUSD(C), “Defense Budget Overview: United States Department of Defense Fiscal Year 2025 Budget Request,” 3/2024; OUSD(C), response to DoD OIG request for information, 7/8/2024.
9. OUSD(C), “Defense Budget Overview: United States Department of Defense Fiscal Year 2025 Budget Request,” 3/2024.
10. OUSD(C), “Defense Budget Overview: United States Department of Defense Fiscal Year 2025 Budget Request,” 7/2024; OUSD(C), response to DoD OIG request for information, 7/11/2024; OUSDP(SCA), response to DoD OIG request for information, 24.3 OES 026, 6/6/2024.
11. State, Bureau of Budget and Planning, “Congressional Budget Justification: Department of State, Foreign Operations, and Related Programs, Fiscal Year 2025,” 3/11/2024.
12. State, Bureau of Budget and Planning, “Congressional Budget Justification, Appendix 2: Department of State Foreign Operations, Fiscal Year 2025,” 3/11/2024.
13. State, Bureau of Budget and Planning, “Congressional Budget Justification, Appendix 1: Department of State Diplomatic Engagement, Fiscal Year 2025,” 3/11/2024.
14. State, Bureau of Budget and Planning, “Congressional Budget Justification: Department of State, Foreign Operations, and Related Programs, Fiscal Year 2024,” 3/11/2024.
15. State, Bureau of Budget and Planning, “Congressional Budget Justification: Department of State, Foreign Operations, and Related Programs, Fiscal Year 2025,” 3/11/2024.
16. Reports Consolidation Act of 2000, 31 U.S.C. §3516(d).





The World Food Programme delivers food assistance in Aleppo governorate, Syria. (WFP photo)

OPERATION INHERENT RESOLVE INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO IRAQ AND SYRIA

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- 16 Funding for OIR Including U.S. Government Activities Related to Iraq and Syria
- 23 Strategic Oversight Areas
- 25 Endnotes
- 27 FY 2024 Completed Oversight Reports
- 29 FY 2025 Planned and Ongoing Oversight Projects



OIR INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO IRAQ AND SYRIA

This oversight plan describes the Lead IG and partner agencies’ oversight of U.S. Government activities for Operation Inherent Resolve (OIR). These activities include those related to military operations and security cooperation; diplomacy, governance, stabilization, and humanitarian assistance; and support to mission.

MILITARY OPERATIONS AND SECURITY COOPERATION

U.S. forces continue to advise, assist, and enable partner forces as part of the 87-member Coalition to Defeat ISIS.¹ Coalition personnel at the Joint Operations Command–Iraq in Baghdad and the Kurdistan Coordination Cell in Erbil conduct the most visible forms of advisement. At each location, advisors work with senior leaders of the Iraqi Security Forces (ISF) in Baghdad and Kurdish Security Forces in Erbil to advance their military capabilities and operational reach.² (See page 11.) Combined Joint Task Force–Operation Inherent Resolve (CJTF-OIR), which comprises military personnel from 25 countries, executes the OIR campaign.³

The OIR campaign is organized around four lines of effort.⁴ (See Figure 1.) In June 2023, CJTF-OIR issued an amendment to its campaign plan that outlines decisive conditions and conditions-based milestones against which to measure progress of the mission. Specifically,

The Chief of the General Staff of the Iraqi Armed Forces, General Abdulameer Rashid Yarallah (center) and the Commander of the U.S. Central Command, General Michael Erik Kurilla (not pictured) co-chair the inaugural U.S.-Iraq Higher Military Commission Principals Meeting in Baghdad on April 8, 2024. (U.S. Army photo)

COALITION ADVISING IN IRAQ

Kurdish Security Forces

Within the Iraqi Kurdistan region, Coalition advisors work with the Ministry of Peshmerga Affairs (MoPA) to implement a 4-year reform plan established between the DoD and the Kurdistan Regional Government. The reform plan seeks to unify partisan Peshmerga forces under the MoPA, which is responsible for maintaining the territorial integrity of the Iraqi Kurdistan Region and coordinating with the Iraqi Ministry of Defense in Baghdad.

Iraqi Security Forces (ISF)

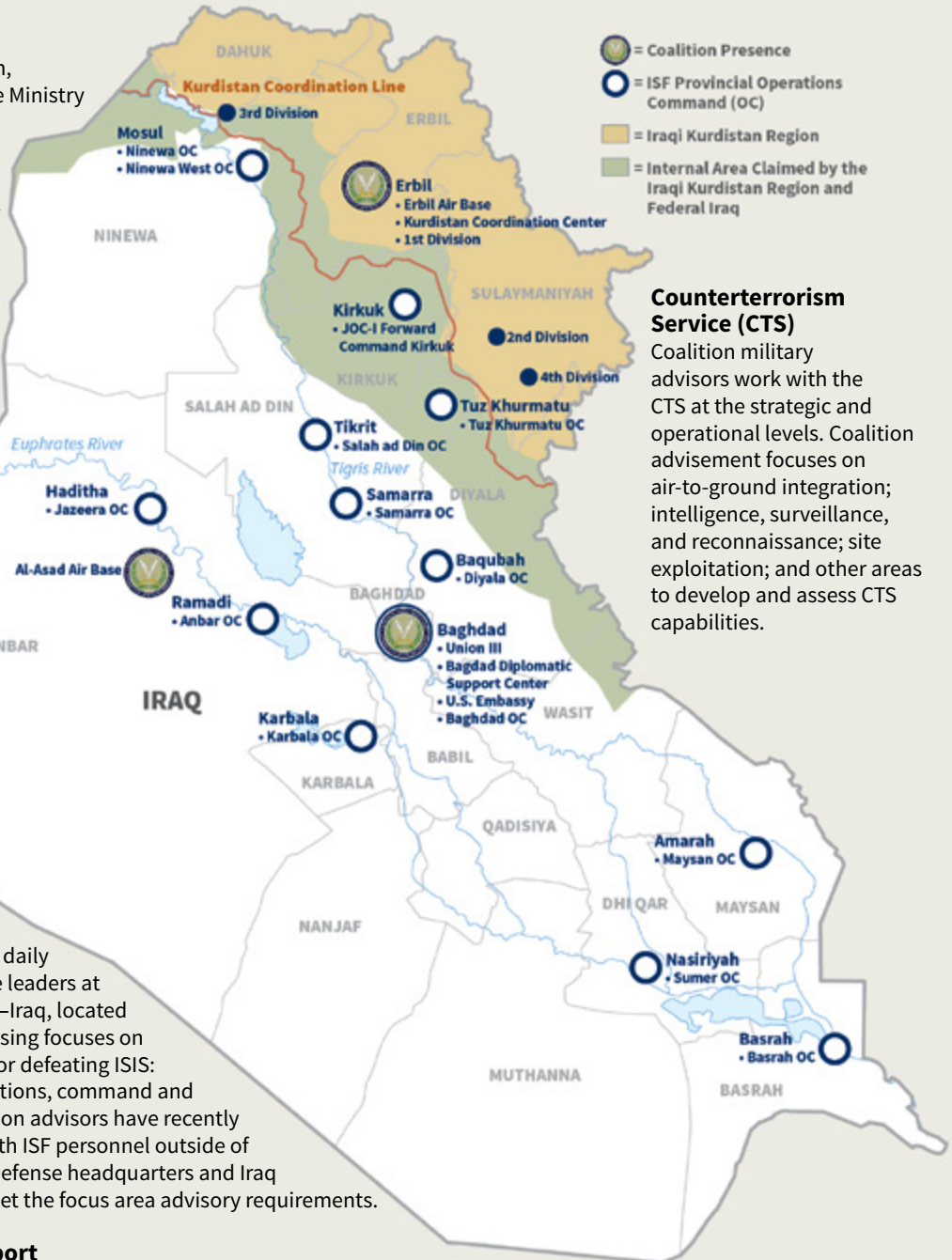
Coalition military advisors have daily contact with Ministry of Defense leaders at the Joint Operations Command–Iraq, located at Union III in Baghdad. ISF advising focuses on the four areas most important for defeating ISIS: sustainment/logistics, air operations, command and control, and intelligence. Coalition advisors have recently established irregular contact with ISF personnel outside of Union III, including Ministry of Defense headquarters and Iraq Ground Forces Command to meet the focus area advisory requirements.

Non-OIR Advising and Support

The Office of Security Cooperation–Iraq at the U.S. Embassy in Baghdad conducts bilateral security assistance and security cooperation activities, including training, with partner forces. NATO Mission–Iraq advises ISF leaders at the ministerial level.

Note: OCs may not be shown in their actual location within each province.

Source: CJTF-OIR, vetting comment, 7/16/2024.



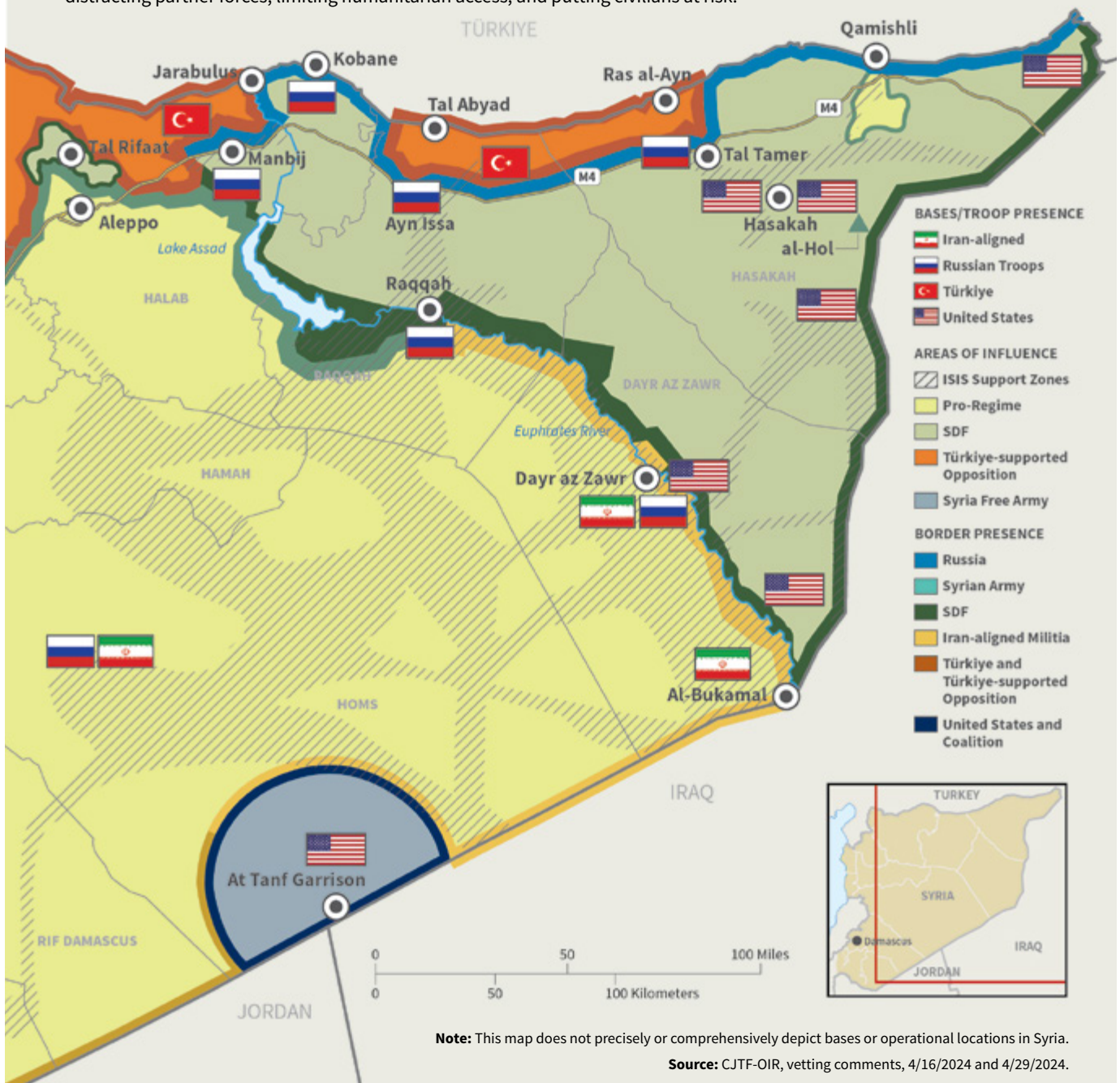
Counterterrorism Service (CTS)

Coalition military advisors work with the CTS at the strategic and operational levels. Coalition advisement focuses on air-to-ground integration; intelligence, surveillance, and reconnaissance; site exploitation; and other areas to develop and assess CTS capabilities.

OPERATING ENVIRONMENT IN SYRIA

Coalition forces in Syria operate in a complex political and military environment. Violence associated with the Syrian civil war, which began in 2011, has destabilized the country and led to the deaths of more than half a million people. Today, the Syrian regime, with military support from Russia and Iran, controls most of the country.

The Coalition supports partner forces in areas not under regime control, including the Syrian Democratic Forces (SDF) in the northeast and the Syrian Free Army near the At Tanf Garrison. Russian and pro-regime forces also operate in these areas. Türkiye exercises influence over territory along the northern border and conducts cross-border operations that often target SDF forces. All of these rival forces operate in close proximity, often restricting Coalition and partner force movement, distracting partner forces, limiting humanitarian access, and putting civilians at risk.

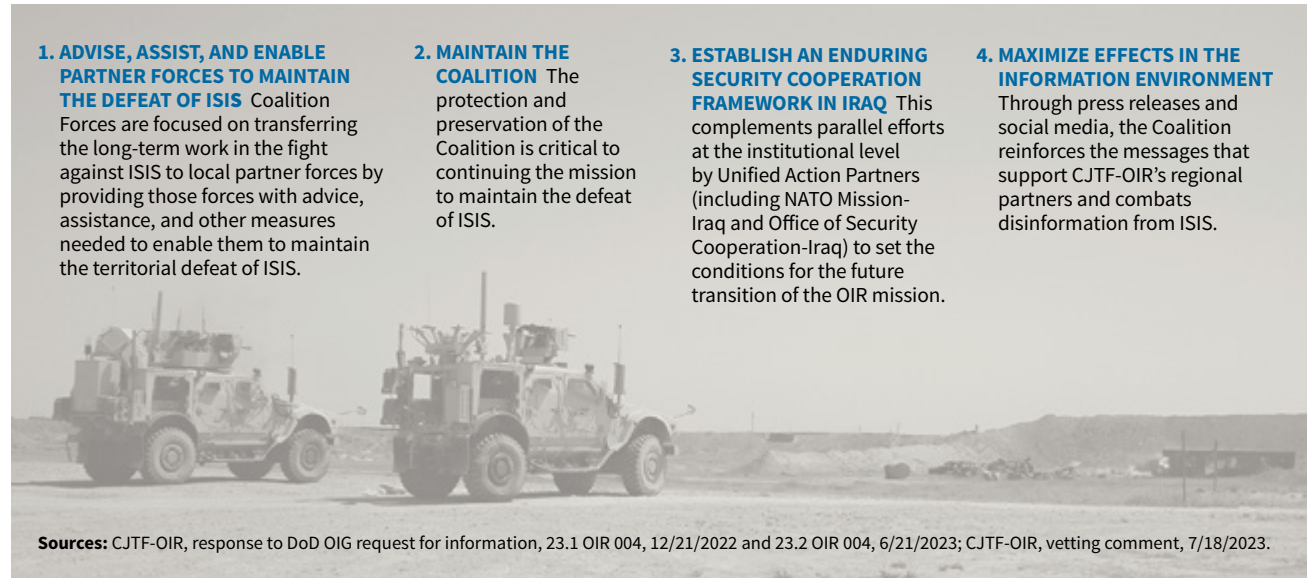


Note: This map does not precisely or comprehensively depict bases or operational locations in Syria.

Source: CJTF-OIR, vetting comments, 4/16/2024 and 4/29/2024.

Figure 1.

OIR Lines of Effort



this assessment framework contains milestones set against an estimated timeline of 2 to 4 years to transition OIR activities to a long-term security framework.⁵ In June, CJTF-OIR reported that it was working on a new OIR campaign plan and planned to publish it during the first quarter of FY 2025.⁶

Security assistance through the physical transfer of materiel, including weapons, ammunition, communications equipment, armored vehicles, ambulances, and fuel tankers to partner forces remains a priority. Although most of the military assistance is funded through the U.S. Counter-ISIS Train and Equip Fund (CTEF), other Coalition nations also contribute to equipping local partners in Iraq and Syria. Once the equipment has been transferred to partner forces, those partners must account for and maintain the equipment.⁷ The United States is required to conduct end-use monitoring of equipment it provides to partner forces.⁸

U.S. forces continue to support partnered counter-ISIS operations in Iraq and Syria. U.S. and Coalition forces routinely provide intelligence, surveillance, and reconnaissance support, a capability that the ISF, Kurdish Security Forces, and vetted Syrian partner forces rely on to conduct operations.⁹

Iran-aligned militia groups, Syrian pro-regime forces, and Russian and Turkish forces have complicated the progress for OIR mission in Iraq and Syria. Their activities increased Coalition force protection needs, distracted partner forces, and escalated the risk of further conflict. Iran-aligned militias regularly target U.S. personnel and installations. For example, in January 2024, Iranian-aligned militants launched a drone attack on the Tower 22 U.S. military base in Jordan, killing 3 U.S. military personnel and wounding more than 40 others.¹⁰ Iran’s expansive network of partners and proxies with advanced weaponry threatens some of the most vital terrain in the world, with global and U.S. implications.

Houthi attacks on international shipping in the Red Sea and Iran-aligned militia attacks on U.S. forces in Iraq and Syria are the direct result of an Iranian threat that has been incrementally spreading.¹¹ Cargo ships are now having to navigate around Africa, resulting in significant delays and elongated timelines impacting CJTF-OIR's ability to operate throughout the Combined Joint Operations Area.¹²

DIplomacy, Governance, Stabilization, AND HUMANITARIAN ASSISTANCE

The U.S. Government pursues several policy goals in Iraq and Syria that, while not directly part of the OIR mission, are integral to its success. The U.S. Government, primarily through the work of State and USAID, remains the largest donor of stabilization and humanitarian programming in Iraq and Syria. Other U.S. Government agencies, including the Departments of Justice and of the Treasury, also contribute to the counter-ISIS mission through imposition of sanctions, prosecutions, and technical assistance programs.¹³

According to State, Iraq is a critical foreign policy priority for the United States. The U.S. Government's strategy to defeat ISIS includes military operations, support for local security forces, diplomacy, governance, humanitarian assistance, and stabilization programs. The current Integrated Country Strategy for Iraq, assembled by the U.S. Embassy in Baghdad, encourages efforts that strengthen citizen responsive governance, security, democracy, and the rule of law; promotes economic reform that bolsters Iraq's financial sector, achieves energy independence, fosters a diversified and inclusive private sector,

U.S. Secretary of State Antony J. Blinken and Iraqi Deputy Prime Minister Muhammad Ali Tamim co-chair a U.S.-Iraq Higher Coordinating Committee meeting at the Department of State in Washington, D.C. on April 15, 2024. (State photo)



The United States' core policy priorities in Syria are to sustain the Global Coalition to Defeat ISIS; support local ceasefires in the country; support the expansion of humanitarian assistance; and promote stabilization efforts as outlined in United Nations Security Council Resolution 2254.

and combats corruption; encourages Iraqi leaders to focus on building a secure, stable, and sovereign Iraq free from malign influence; and supports a resilient Iraqi Kurdistan Region while encouraging the Kurdistan Regional Government and Iraqi government to seriously address their respective legal and constitutional concerns. Additionally, the U.S. Government supports Iraq's efforts to expand its diplomatic presence, increase its capacity to uphold its sovereignty, build relationships with its neighbors in the Middle East, and oppose Iranian influence in Iraq.¹⁴

The United States' core policy priorities in Syria are to sustain the Global Coalition to Defeat ISIS; support local ceasefires in the country; support the expansion of humanitarian assistance; and promote stabilization efforts as outlined in United Nations Security Council Resolution 2254.¹⁵ The U.S. Government supports sustained security and works with partners to address communities' social, economic, and governance grievances to deny ISIS the physical or ideological space to reconstitute.¹⁶ The U.S. Government also supports the immediate release of arbitrarily detained persons and clarifying the fate and whereabouts of those who remain missing.¹⁷ This assistance is key to preventing a potential ISIS resurgence in northeast Syria and aims to counter the destabilizing influence of Iran, Russia, and the Syrian regime in the area.¹⁸

Other U.S. Government activities in Syria are focused on free and fair elections, and the political process in northeast Syria; agriculture production; increasing income for farmers and agribusinesses; increasing food security; private sector-led economic growth and investment; and restoring essential services.¹⁹ USAID and State support vulnerable communities in Syria and Syrian refugees and host communities in Iraq, Jordan, and Lebanon.²⁰

SUPPORT TO MISSION

The U.S. Government provides administrative, logistical, and management support to military, diplomatic, and humanitarian operations and programs in Iraq and Syria. For example, U.S. military personnel, diplomats, and aid workers who live and work at installations in Iraq and in neighboring countries require facilities, logistics, and other sustainment support. The U.S. Government usually contracts with private sector vendors to meet those requirements, and the Lead IG agencies have found such contracts are vulnerable to fraud, waste, and abuse. Effective management and oversight of these grants and contracts is integral to ensuring that they are managed properly and meet U.S. Government requirements.²¹

Additionally, the global presence of the DoD, State, and USAID, and the threat of violence directed toward their employees, makes the protection of people and facilities a challenge. Although DoD, State, and USAID prioritize safety and security, all personnel and facilities face some level of risk. For example, the construction and maintenance of safe and secure diplomatic facilities is a challenge, which has implications in regions affected by conflict and instability. Furthermore, the effects of contingency operations can threaten the health and safety of U.S. personnel and harm the environment. Lead IG agencies plan and conduct oversight to address these challenges.

FUNDING FOR OIR INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO IRAQ AND SYRIA

FY 2025 BUDGET REQUESTS

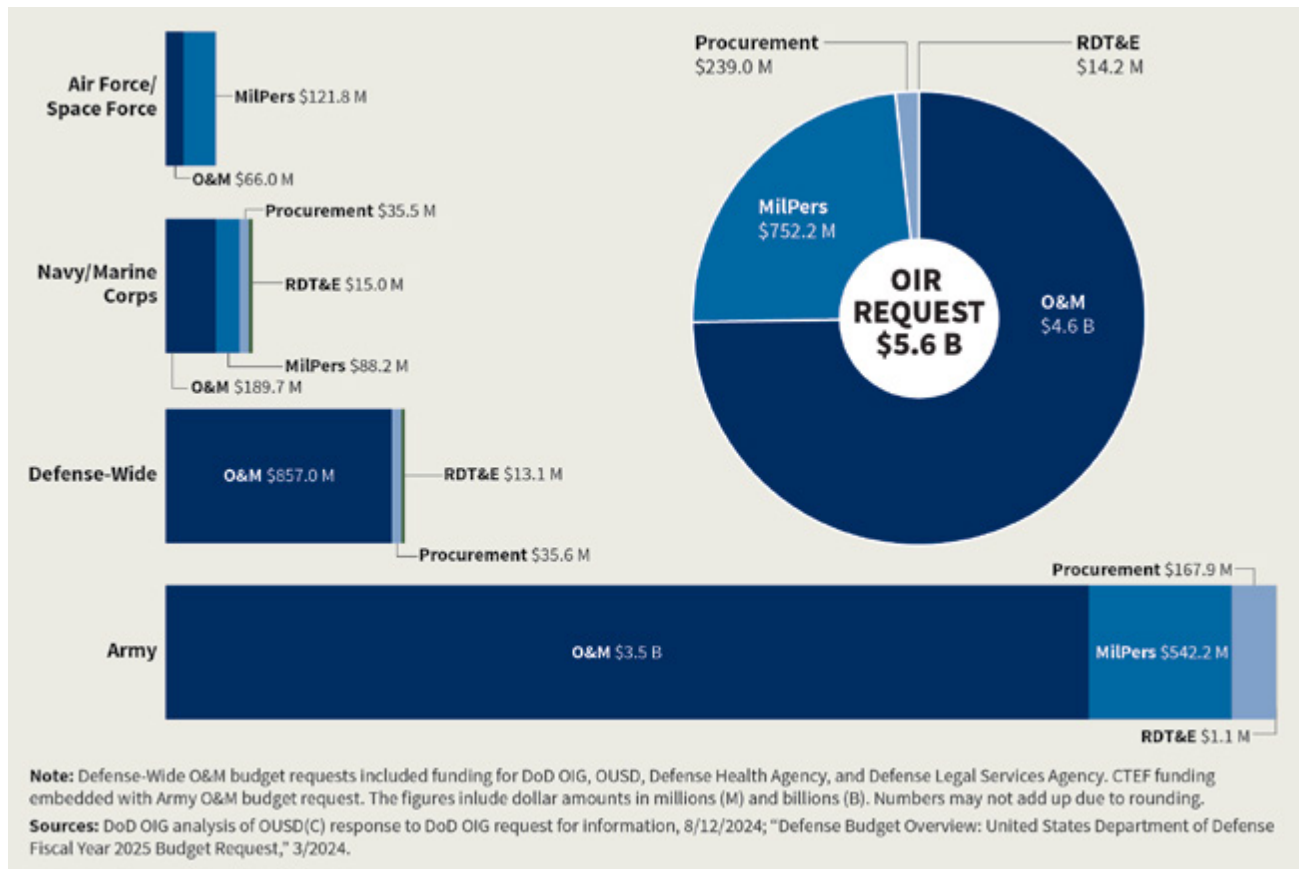
In March 2024, the President released the FY 2025 proposed budget that includes funding for U.S. military, diplomatic, and humanitarian activities in support of OIR.²²

DoD FY 2025 BUDGET REQUEST FOR OIR

The DoD budget request for FY 2025 includes \$5.6 billion for OIR, which is intended to build the capacity of the ISF and vetted Syrian opposition forces to counter ISIS and support the enduring defeat of ISIS.²³ (See Figure 2.)

Figure 2.

DoD Budget Request for OIR, FY 2025



Military Personnel (\$752.2 M)

These funds are for active and reserve component requirements and support sustaining personnel forward deployed to the Middle East to continue operations to ensure the enduring defeat of ISIS, and to allow flexibility to achieve U.S. national security objectives. For the active component, this includes only the incremental deployment pay associated with military personnel deployed in support of OIR. Additionally, for mobilized reservists, the funding includes both deployed military personnel and those remaining in the United States to support combat operations in Iraq and Syria.²⁴

Operations and Maintenance (\$4.6 B)

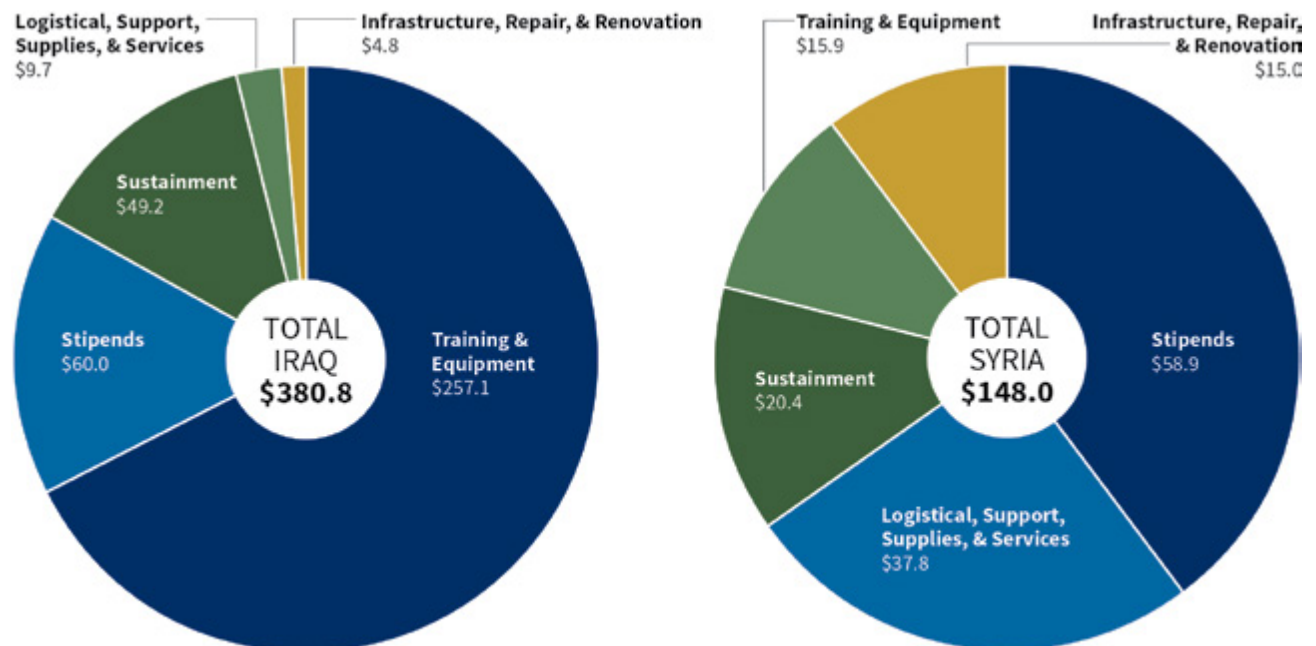
These funds are for a range of costs for the Military Services and Defense agencies, including operations, fuel, spare parts, maintenance, communications, intelligence support, transportation, retrograde, reset, contract support, and civilian personnel in support of OIR. The Operations and Maintenance category includes the DoD’s budget request for the Counter-ISIS Train and Equip Fund (CTEF).²⁵

- **Counter-ISIS Train and Equip Fund (\$528.8 M)**

This fund aims to strengthen the capabilities of the DoD’s counter-ISIS partner forces in Iraq and Syria—including to provide for the secure and humane detention of ISIS fighters—to achieve the enduring defeat of ISIS. The DoD’s FY 2025 budget request for CTEF includes funding for training, equipping, and operational support to secure territory previously held by ISIS and prevent its re-emergence.²⁶ (See Figure 3.)

Figure 3.

Counter-ISIS Train and Equip Fund Budget Request for Iraq and Syria, FY 2025 (in \$ Millions)



Note: Numbers may not add up due to rounding.

Source: DoD OIG analysis of OUSD(C) response to DoD OIG request for information, 7/8/2024.

Supported by USAID, a local volunteer participates in a 4-day cleanup campaign in Iraq. (USAID photo)



Procurement (\$239 M)

These funds are for the procurement of new equipment and weapon systems to sustain readiness and modernize U.S. forces following years of combat operations. New equipment and systems include weapons, aircraft, unmanned aircraft systems, engineering equipment, vehicles, counter-improvised explosive device systems, and other equipment. This request funds the replenishment and replacement of munitions used in combat and equipment destroyed, damaged, or worn out due to use in OIR.²⁷

Research, Development, Test, and Evaluation (\$14.2 M)

These funds are for the research, development, test, and evaluation of programs that provide a strategic foundation to maintain technological superiority for the military's future competitive edge in a dynamic threat environment. Focus areas include science and technology, advanced capability enablers, space-based systems, cyberspace activities, and integrated base defense systems.²⁸

STATE AND USAID FY 2025 BUDGET REQUEST FOR IRAQ

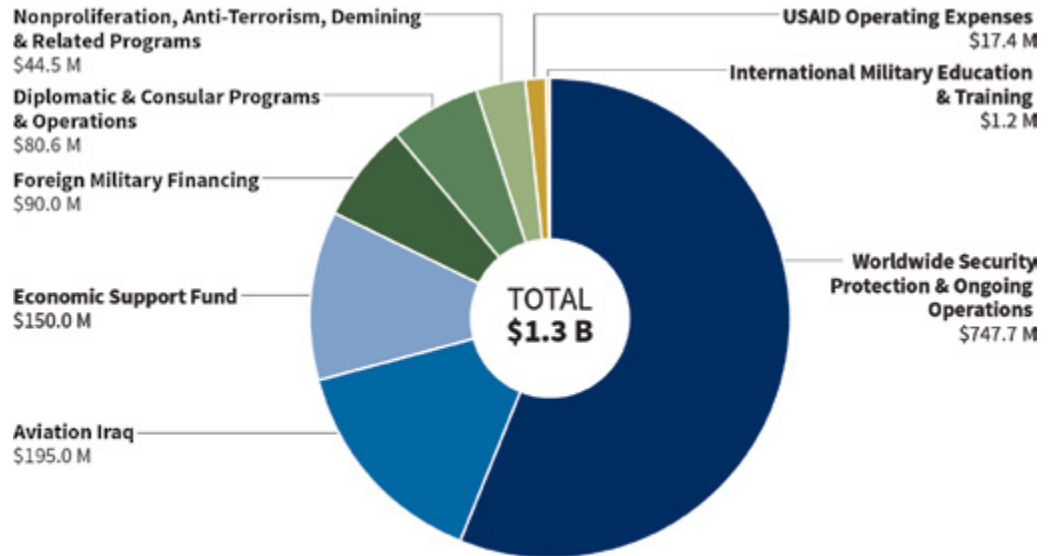
The FY 2025 budget request for State and USAID contains \$1.3 billion to maintain Mission Iraq (the U.S. Embassy in Baghdad, the Baghdad Diplomatic Support Center, and the U.S. Consulate General in Erbil). (See Figure 4.) The U.S. Government funds programs in Iraq that seek to accelerate restoration of essential services in conflict-affected areas and assist vulnerable, marginalized, and disenfranchised populations.²⁹

Worldwide Security Protection and Ongoing Operations (\$747.7 M)

These funds support ongoing Diplomatic Security programs in Iraq. Funding supports security operations, such as administrative support services, diplomatic couriers, local guards, Embassy Air, overseas support costs, premium pay, temporary duty-related costs, armored vehicle replacements, training, counter-Unmanned Aircraft System efforts, physical and technical security, and training for Quick Reactionary Forces under the Antiterrorism Assistance -Special Program for Embassy Augmentation Response program.³⁰

Figure 4.

State and USAID Budget Request for Iraq, FY 2025



Notes: The figure includes dollar amounts in millions (M) and billions (B). Numbers may not add up due to rounding. The figure does not include funding for the United Nations Assistance Mission for Iraq, and for additional humanitarian assistance activities. The exact amounts of funding from those sources will be determined during the year of execution.

Source: State and USAID OIGs analysis of State, Bureau of Budget and Planning, "Congressional Budget Justification, Foreign Operations, Appendix 2, Fiscal Year 2025," 3/11/2024.

Diplomatic and Consular Programs and Operations (\$80.6 M)

These funds provide operational and other support for the U.S. Embassy in Baghdad and the U.S. Consulate General in Erbil. The budget request includes funding for direct hire staff excluding local staff and foreign national staff, U.S. Mission support, ongoing operations, logistics support, public diplomacy, and consular operations.³¹

Aviation Iraq (\$195 M)

The Aviation Service Center provides passenger and cargo services to, from, and within Iraq with its special security requirements. These services include fixed-wing flights to and from Amman, Jordan, as well as helicopter support within Iraq due to the continuing high-risk security situation. The aviation assets are available to deploy under Chief of Mission authority for air missions on a cost-recovery basis.³²

Economic Support Fund (\$150 M)

These funds support the strategic relationship across the full range of bilateral issues. This includes continuing to consolidate U.S., Coalition, and Iraqi gains by supporting Iraq’s sovereignty against malign actors; helping Iraq address climate change; ensuring the enduring defeat of ISIS; promoting government respect for human rights; and enabling private-sector growth and engagement. Assistance will improve governance capacity, mitigate radicalization and extremism, promote inclusive economic growth, ensure the participation of women and youth in all aspects of social, political, and economic activities, and increase civil society’s political, social, and economic engagement.³³

Nonproliferation, Anti-Terrorism, Demining, and Related Programs (\$44.5 M)

Conventional Weapons Destruction assistance will continue to fund identification and clearance of landmines, improvised explosive devices, unexploded ordnances, and other explosive remnants of war in areas of Iraq liberated from ISIS. This assistance also prioritizes critical infrastructure damaged, mined, or booby-trapped by ISIS to prevent the delivery of healthcare, power, clean water, governance, and education to local populations. Funds will support critical stabilization operations in Anbar, Kirkuk, Salah al-Din, and Ninewa provinces by the government of Iraq and international organizations; restore access to social services; and facilitate the return of displaced Iraqis, including persecuted Iraqi minorities in Ninewa and Kirkuk provinces.³⁴

International Military Education and Training (\$1.2 M)

These funds are intended to enhance development and professionalism of the Iraqi military forces, improve their interoperability with the United States and partners within the region, and support security sector reform and defense institution-building initiatives. Military education and training are designed to develop security expertise and respect for human rights and the rule of law. Trainees include select members of the Iraqi Air Force, Army, Navy, Kurdish Peshmerga, Counterterrorism Service, and civilian defense and security officials.³⁵

Foreign Military Financing (\$90 M)

Foreign Military Financing (FMF) is an instrument for developing Iraq's long-term capability and capacity to defeat threats to Iraq's sovereignty, partner with U.S. forces to pursue shared interests, and counter destabilizing influences that threaten its stability and that of the region. Substantial funds appropriated in previous years for FMF remain available to support Iraq in addition to this budget request. This FMF will assist the ISF and the Kurdish Security Forces as they protect against transnational terrorist networks, maintain Iraq's sovereignty, promote regional stability, and ensure interoperability with the United States.³⁶

USAID Operating Expenses (\$17.4 M)

USAID operations defend U.S. national security, assert U.S. leadership and influence, and advance stability, security, and prosperity.³⁷

United Nations Assistance Mission for Iraq

The United Nations Assistance Mission for Iraq prioritizes the provision of advice, support, and assistance to the government and people of Iraq on advancing inclusive political dialogue and national- and community-level reconciliation; assisting in the electoral process; facilitating regional dialogue between Iraq and its neighbors; and promoting the protection of human rights and judicial and legal reforms. The United States contributes roughly 22 percent of the mission's annual budget through assessed contributions and will determine the exact amount of funding during the year of execution.³⁸

Additional Humanitarian Assistance Activities

The FY 2025 budget request for State and USAID includes funds to address worldwide crises affecting U.S. national security interests. For FY 2025, State and USAID requested \$4.5 billion for International Disaster Assistance, \$90 million for Transition Initiatives, \$1.8 billion for emergency and development food aid programs authorized under Title II

of the Food for Peace Act, and \$3.8 billion for Migration and Refugee Assistance for use worldwide. State and USAID will determine funding levels for Iraq during the year of execution.³⁹

STATE AND USAID FY 2025 BUDGET REQUEST FOR SYRIA

The FY 2025 budget request for State and USAID includes \$124.5 million for Syria. (See Figure 5.) U.S. Government assistance addresses the economic and social divisions previously exploited by ISIS, closing gaps in local service provider capacity, and supporting civil society to advocate citizen needs.⁴⁰ The stabilization programs attempt to build community resilience and alleviate the economic, social, religious, and political tensions that ISIS attempts to exploit.⁴¹

Worldwide Security Protection (\$1 M)

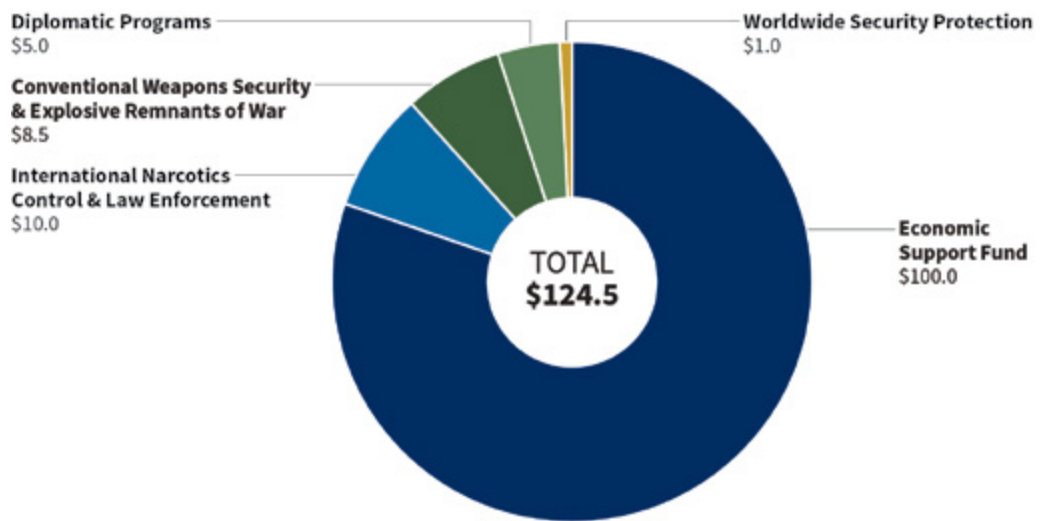
The budget request is intended to provide security and other protective support for the Syria Regional Platform.⁴²

Diplomatic Programs (\$5 M)

State continues to engage with the Syrian-led, UN-facilitated process to address the conflict in Syria. In Syria, State conducts activities to prevent the resurgence of terrorist groups and promote accountability for atrocities, while promoting an inclusive political solution to the conflict. Further, State provides support for the repatriation and disposition of ISIS fighters and their family members, including children, detained in displaced persons camps, such as al-Hol, in Syria.⁴³

Figure 5.

State and USAID Budget Request for Syria, FY 2025 (in \$ Millions)



Notes: Numbers may not add up due to rounding. This figure does not include additional funding for humanitarian assistance activities, and for additional threat reduction and non-proliferation activities. The exact amounts of funding from those sources will be determined during the year of execution.

Source: State and USAID OIGs analysis of State, Bureau of Budget and Planning, "Congressional Budget Justification, Foreign Operations, Appendix 2, Fiscal Year 2025," 3/11/2024.

Economic Support Fund (\$100 M)

The budget request will advance U.S. policy objectives in Syria by supporting stabilization activities in non-regime-held areas to ensure the lasting defeat of ISIS, bolster accountability for human rights violations, and support a political resolution to the Syrian conflict in line with United Nations Security Council Resolution 2254. Funds will also support other cross-cutting U.S. priorities, including agricultural and economic resilience, advancing gender equity, and empowering women and youth.⁴⁴

International Narcotics Control and Law Enforcement (INCLE) (\$10 M)

These funds will support the U.S. national security goal of securing the enduring defeat of ISIS and the prevention of its return, contributing to regional stability. INCLE-funded efforts will empower civilian security providers in non-regime-controlled areas of northeast Syria to deliver security services in line with best practices of community policing in a manner that serves and is supported by these communities, in partnership with local stakeholders, community-based organizations, and local governance entities. Assistance will help improve security, expand space for political, social, and economic activity, and promote transparency, public accountability, and respect for international human rights among local security providers. Programming will also seek to address the specific security needs of vulnerable groups within the population, including women, children, and returning internally displaced persons, including from camps like al-Hol.⁴⁵

Conventional Weapons Security and Explosive Remnants of War (\$8.5 M)

The bilateral Conventional Weapons Destruction program was restarted in FY 2022 and funds a demining program in northeastern Syria with the Democratic Autonomous Administration of North and East Syria. This program funds the clearance of landmines, unexploded ordnance, and other explosive hazards in areas liberated from ISIS. The program will prioritize critical infrastructure in northeastern Syria to support broader U.S. and Coalition stabilization and humanitarian assistance efforts. These funds will also support programs to educate the Syrian public on the status of explosive hazards in the country. Explosive remnants of war removal efforts support strengthening civilian security; enabling the return of displaced communities; facilitating access to basic services; and encouraging economic development in liberated areas.⁴⁶

Additional Humanitarian Assistance Activities

The State and USAID FY 2025 budget request includes \$4.5 billion for International Disaster Assistance, \$90 million for Transition Initiatives, \$1.8 billion for emergency and development food aid programs authorized under Title II of the Food for Peace Act, and \$3.8 billion for Migration and Refugee Assistance for use worldwide. State and USAID will determine funding levels for Syria during the year of execution.⁴⁷

Additional Threat Reduction and Non-Proliferation Activities

The State and USAID budget request includes \$87 million for the Global Threat Reduction program worldwide. Of this amount, \$80.7 million is for the Nonproliferation and Disarmament Fund to focus on high-priority projects, including those in Syria. This program seeks to counter the Syrian regime's development of chemical weapons by training partner governments and chemical industry stakeholders to identify and eliminate the transfer of dual-use material and technology to entities involved in the Syrian regime's chemical weapons program. State and USAID will determine funding levels for Syria during the year of execution.⁴⁸

STRATEGIC OVERSIGHT AREAS

This oversight plan organizes OIR-related projects into three strategic oversight areas (SOA).

- Military Operations and Security Cooperation
- Diplomacy, Governance, Stabilization, and Humanitarian Assistance
- Support to Mission

Each of the following SOA discussions provide project numbers and highlight selected examples of planned or ongoing projects for FY 2025. For a complete list, see the project tables at the end of this plan.

SOA 1. MILITARY OPERATIONS AND SECURITY COOPERATION

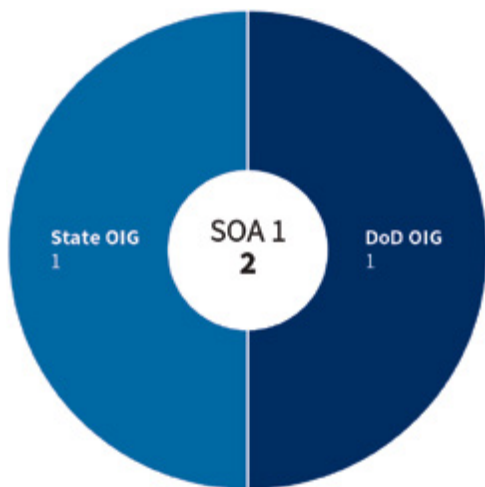
This SOA focuses on determining the degree to which a contingency operation is accomplishing its military and security objectives. The following activities fall under SOA 1.

- Conducting unilateral and partnered counterterrorism and counterinsurgency operations
- Providing security assistance
- Training and equipping partner security forces
- Advising, assisting, and enabling partner security forces
- Inventorying and accounting for equipment
- Ensuring the security of U.S. personnel and property

SELECTED FY 2025 PLANNED AND ONGOING PROJECTS

Figure 6.

Planned and Ongoing Projects Related to SOA 1, FY 2025



Source: The DoD OIG.

The oversight community currently has two planned and ongoing projects related to military operations and security cooperation under SOA 1, for FY 2025. (See Figure 6.)

The **DoD OIG** continues to conduct projects related to military operations and security cooperation. The DoD OIG is conducting a follow-up audit of CTEF for Iraq and Syria. This ongoing audit demonstrates the DoD OIG’s commitment to determine the effectiveness of the DoD’s response and recommendations in improving the accountability and safeguarding of equipment provided to local partners in Iraq and Syria.⁴⁹

State OIG is conducting an audit of State’s efforts to counter Iran-aligned militias. The audit’s objective is to determine whether State’s efforts to counter Iran-backed groups have been: 1) strategically developed and implemented with goals and objectives; 2) executed to promote coordination among implementing bureaus, posts, and interagency partners; and 3) designed to measure performance results and inform adjustments in its approach.⁵⁰

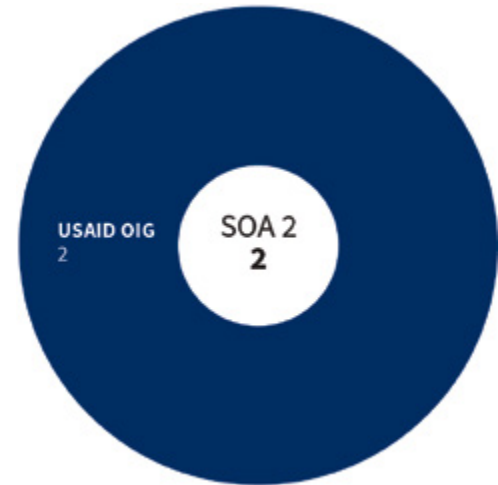
SOA 2. DIPLOMACY, GOVERNANCE, STABILIZATION, AND HUMANITARIAN ASSISTANCE

This SOA focuses on countering some of the root causes of violent extremism. The following activities fall under SOA 2.

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

Figure 7.

Planned and Ongoing Projects Related to SOA 2, FY 2025



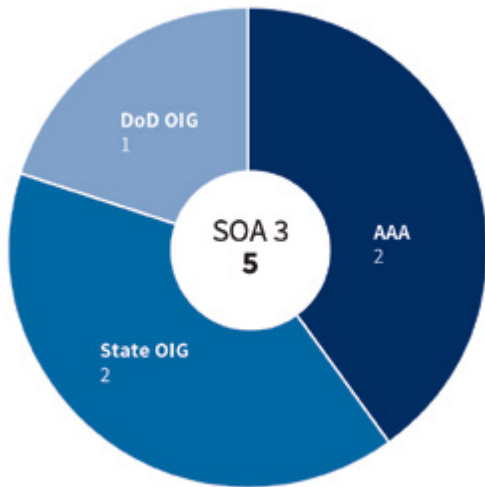
Source: The DoD OIG.

SELECTED FY 2025 PLANNED AND ONGOING PROJECTS

The oversight community currently has two planned and ongoing projects related to diplomacy, governance, stabilization, and humanitarian assistance under SOA 2 for FY 2025. (See Figure 7.)

Economic growth is one of the U.S. Government's top goals in supporting the Iraqi people and government. Since 2003, the United States, through USAID, has helped Iraq enhance the country's overall stability programming focused on stabilizing communities, improving the transparency and accountability of government, expanding economic opportunities, and supporting the development of civil society. USAID and Iraq's overall economic development goal for the period of 2022 through 2025 is to help build a stable and prosperous Iraq. The mission seeks to achieve this goal by focusing on three development objectives: 1) increase citizen confidence and engagement in democratic governance; 2) accelerate inclusive economic growth; and 3) meet the needs of marginalized and vulnerable populations while countering the effect of violent extremism. **USAID OIG** is conducting an audit to determine the extent to which the economic development activities in Iraq are achieving its goals.

Figure 8.
Planned and Ongoing Projects Related to SOA 3, FY 2025



Source: The DoD OIG.

SOA 3. SUPPORT TO MISSION

This SOA focuses on U.S. administrative, logistical, and management efforts that enable military operations and non-military programs. The following activities fall under SOA 3.

- Providing for the occupational health and safety of personnel
- Administering U.S. Government programs
- Managing U.S. Government grants and contracts

SELECTED FY 2025 PLANNED AND ONGOING PROJECTS

The oversight community currently has five planned and ongoing projects related to support to mission under SOA 3 for FY 2025. (See Figure 8.)

The **DoD OIG** received a hotline complaint in July 2023 on the lack of detailed invoices for base operations and support services contracts in Kuwait. The hotline complaint alleged that the DoD did not receive full reimbursement from Kuwait for the services it provided there. The DoD OIG is conducting an audit to address the allegations

and determine whether the DoD requested and received reimbursement in accordance with the established Defense Cooperation Agreement.⁵¹

Türkiye has had and continues to have a significant role in influencing security, refugee, and displacement dynamics relating to OIR. **State OIG** is planning an inspection of the programs and operations of the U.S. Embassy in Ankara, Türkiye, and constituent posts. The inspection will assess the Embassy’s executive direction, policy and program implementation, resource management, information management, and security.

Army Audit Agency is conducting two audits of programs in support of the OIR mission. The objective of the first audit is to determine if the Army’s operational contract support integration planning and requirements management processes support readiness of theater operations.⁵² The objective of the second audit is to determine whether international cooperative administrative support services payments were appropriate and supported.⁵³

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3. CJTF-OIR, vetting comment, 4/16/2024.
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(continued on next page)

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14. State, “Integrated Country Strategy-Iraq,” 5/30/2023.
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16. State, response to State OIG request for information, 6/21/2024.
17. State, response to State OIG request for information, 6/21/2024.
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21. DoD OIG, “Combined Security Transition Command–Afghanistan Improved Controls Over U.S.-Funded Ministry of Defense Fuel Contracts, but Further Improvements are Needed,” DODIG-2017-041, 1/11/2017; State OIG, “Audit of the Bureau of South and Central Asian Affairs Invoice Review Process for the Afghanistan Life Support Services Contract,” AUD-MERO-17-47, 7/5/2017.
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53. AAA, “Request for Entrance Conference for Audit of International Cooperative Administrative Support Services (ICASS) Program (Project A- 2023-BOZ-0064.000),” 6/7/2023.

FY 2024 COMPLETED OVERSIGHT REPORTS*

OIR Including U.S. Government Activities Related to Iraq and Syria

DoD OIG

Total Reports: 9

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0467	DODIG-2024-083	1	KW	May 20, 2024

Audit of the Army's Management of Army Prepositioned Stock-5 Equipment

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0468	DODIG-2024-042	3	IQ, KW	Jan 9, 2024

Audit of Army Oversight of the DoD Language Interpretation and Translation Enterprise II Contract

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0547	DODIG-2024-085	1	Other	May 21, 2024

Evaluation of the Combatant Command Military Deception Planning

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0549	DODIG-2024-125	1	BH	Sep 4, 2024

Audit of Munitions Storage in Bahrain

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0550	DODIG-2024-016	1	IQ	Nov 8, 2023

Evaluation of the Control and Accountability of DoD Biometric Data Collection Technologies

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0554	DODIG-2024-063	1	QA	Mar 19, 2024

Audit of Munitions Storage at Al Udeid Air Base, Qatar

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0555	DODIG-2024-064	1	KW	Mar 19, 2024

Audit of Munitions Storage at Camp Arifjan, Kuwait

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0559	DODIG-2024-112	1	IQ	Jul 24, 2024

Evaluation of DoD Support to the Development of the Iraqi Security Forces' Operational Logistics and Sustainment Capabilities

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0572	DODIG-2024-126	1	JO	Sep 4, 2024

Audit of Munitions Storage in Jordan

* As of Sep 20, 2024

FY 2024 COMPLETED OVERSIGHT REPORTS*

OIR Including U.S. Government Activities Related to Iraq and Syria

State OIG

Total Reports: 4

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0473	AUD-GEER-24-02	3	IQ	Nov 21, 2023

Audit of the Planning, Design, Construction, and Commissioning of the Central Power Plant at U.S. Embassy Baghdad, Iraq

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0551	ISP-I-24-06	3	IQ	Jan 16, 2024

Inspection of Embassy Baghdad and Constituent Post, Iraq

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0552	ISP-S-24-06	3	IQ	Jan 22, 2024

Classified Inspection of Embassy Baghdad and Constituent Post, Iraq

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0563	AUD-SI-24-23	3	IQ, JO, UA	Jul 26, 2024

Audit of Worldwide Protective Services III Initial Training Consolidation Initiative

USAID OIG

Total Reports: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OIR 0521	9-000-24-003-P	2	Multiple	Mar 25, 2024

New Partnerships Initiative: USAID Provided Technical Assistance to Support Implementation but Faced Challenges with Data Reliability, Partner Inexperience, and Mission Staff Capacity



* As of Sep 20, 2024

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS* OIR Including U.S. Government Activities Related to Iraq and Syria

AAA

Total Projects: 2

REF NO.	PROJECT NO.	SOA
OIR 0556	A-2024-AXZ-047.000	3

Operational Contract Support Planning

To determine if the Army’s operational contract support planning and requirements development processes support mission readiness.

REF NO.	PROJECT NO.	SOA
OIR 0564	A-2023-BOZ-0064.000	3

Audit of International Cooperative Administrative Support Services Program

To determine whether International Cooperative Administrative Support Services payments were appropriate and supported.

DoD OIG

Total Projects: 2

REF NO.	PROJECT NO.	SOA
OIR 0558	D2024-D000RJ-0132.000	1

Followup Audit of the Counter-Islamic State of Iraq and Syria Train and Equip Fund

To determine the effectiveness of the DoD’s response to the recommendations in Report No. DODIG-2020-061, “Audit of the DoD’s Accountability of CounterIslamic State of Iraq and Syria Train and Equip Fund Equipment Designated for Syria,” February 13, 2020, in improving the accountability and safeguarding of equipment provided to Iraqi Security and Vetted Syrian Opposition forces through the Counter-Islamic State of Iraq and Syria Train and Equip Fund.

REF NO.	PROJECT NO.	SOA
OIR 0565	D2024-D000RJ-0080.000	3

Audit of DoD Reimbursement from the State of Kuwait in Accordance with the Defense Cooperation Agreement

To determine whether the DoD requested and received reimbursement from the State of Kuwait for services provided by the DoD in accordance with the Defense Cooperation Agreement.

State OIG

Total Projects: 3

REF NO.	PROJECT NO.	SOA
OIR 0562	24AUD021	1

Audit of the Department of State’s Efforts to Counter Iran-Backed Groups

To determine whether State’s efforts to counter Iran-backed groups have been: 1) strategically developed and implemented with goals and objectives; 2) executed to promote coordination among implementing bureaus, posts, and interagency partners; and 3) designed to measure performance results and inform adjustments in its approach.

* As of Sep 20, 2024

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS* OIR Including U.S. Government Activities Related to Iraq and Syria

REF NO.	PROJECT NO.	SOA
OIR 0569	24ISP042.00	3

Inspection of Embassy Ankara, Türkiye, and Constituent Post

To evaluate the programs and operations of the U.S. Embassy in Ankara, Türkiye, and constituent posts.

REF NO.	PROJECT NO.	SOA
OIR 0570	24ISP042.01	3

Classified Inspection of Embassy Ankara, Türkiye, and Constituent Post

To evaluate the programs and operations of the U.S. Embassy in Ankara, Türkiye, and constituent posts.

USAID OIG

Total Projects: 2

REF NO.	PROJECT NO.	SOA
OIR 0544	88100522	2

Audit of USAID/Iraq's Economic Development Activities

To determine the extent to which USAID has generated employment among poor households and communities, strengthened economic capacity, and improved the Iraq business environment through economic development activities.

REF NO.	PROJECT NO.	SOA
OIR 0568	88100724	2

Audit of USAID's Management of the Bureau for Humanitarian Assistance Warehouse in the United Arab Emirates

To determine the extent to which USAID has designed and implemented policies, procedures, and practices to manage humanitarian assistance supplies warehoused in the United Arab Emirates for deployment worldwide.

* As of Sep 20, 2024







A primary school classroom in Sar-e-Pol province, Afghanistan. (WFP photo)

OPERATION ENDURING SENTINEL INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO AFGHANISTAN

- 34 OES Including U.S. Government Activities Related to Afghanistan
- 37 Funding for OES Including U.S. Government Activities Related to Afghanistan
- 41 Strategic Oversight Areas
- 44 Endnotes
- 46 FY 2024 Completed Oversight Reports
- 51 FY 2025 Planned and Ongoing Oversight Projects



Jingle trucks at Zero Point, on the border between Afghanistan and Pakistan. (WFP photo)

OES INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO AFGHANISTAN

This oversight plan describes the Lead IG and partner agencies' oversight of Operation Enduring Sentinel and U.S. Government activities related to Afghanistan. These activities include those related to military operations; diplomacy, development assistance, and humanitarian assistance; and support to mission.

MILITARY OPERATIONS

The mission of OES is to contain terrorist threats emanating from Afghanistan, to protect the U.S. homeland by maintaining pressure on those threats, and to engage with Central Asian and South Asian regional partners to foster counterterrorism partnerships.¹

The Office of the Under Secretary of Defense for Policy (OUSD(P)) said that the DoD intends to field an intelligence, surveillance, and reconnaissance platform with longer loiter time to complement the MQ-9 unmanned aerial vehicles 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.² OUSD(P) noted that the Air Force Research Lab is planning to conduct such an assessment using an experimental platform in support of the U.S. Central Command's requirements.³

While ISIS surged its attacks in Iraq and Syria earlier this year, the risk of attack emanating from Afghanistan is increasing. According to the Commander of the U.S. Central Command, General Michael E. Kurilla, ISIS-Khorasan retains the capability and will to attack U.S. and Western interests abroad in as little as 6 months.⁴

DIPLOMACY, DEVELOPMENT ASSISTANCE, AND HUMANITARIAN ASSISTANCE

In support of the OES mission, the U.S. Government continues to press the Taliban to ensure the safety of Americans in Afghanistan (including the immediate, unconditional release of wrongfully detained U.S. citizens), and to hold the Taliban to its counterterrorism commitments to ensure that Afghanistan not be used as a base for terrorist attacks in the United States, the region, or anywhere else. The U.S. Government continues to press for the relocation of Afghan partners remaining in Afghanistan; respect for the human rights of all Afghans, particularly women and girls; and underscore concern regarding the humanitarian crisis in Afghanistan.⁵ Through the Enduring Welcome program, State’s Office of the Coordinator for Afghan Relocation Efforts (CARE) handles the planning and logistics of relocating eligible Afghans—including those who qualify for special immigrant visas (SIVs), immigrant visas, and approved United States Refugee Assistance Program cases.⁶

The U.S. Government, primarily through State and USAID, remains the leading donor of humanitarian assistance to the Afghan people.⁷ The U.S. Government’s primary humanitarian objectives in Afghanistan are to promote a principled humanitarian response that advocates for the independence of humanitarian aid organizations in facilitating aid; support and provide appropriate protection assistance to vulnerable Afghans; and improve protection and living conditions of Afghan internally displaced persons, refugees, and new Afghan arrivals in neighboring countries, particularly Afghan women and girls.⁸

Approximately 23.7 million Afghans are estimated to be in need of humanitarian and protection assistance in 2024 with 13.1 million people, or 29 percent of the total Afghan population, experiencing moderate or worse levels of acute food insecurity.⁹



Roza Otunbayeva, Special Representative of the Secretary-General for Afghanistan and Head of the United Nations Assistance Mission in Afghanistan, speaks to the press on June 21, 2024. (UN photo)

A third consecutive year of drought conditions has left 30 out of 34 Afghan provinces with extremely poor water quality and lack of food.¹⁰ The Taliban's decision to ban women from working with NGOs and the UN, and its preventing or limiting access to vulnerable women and girls, continued to impact the delivery of humanitarian assistance inside Afghanistan.¹¹ Socioeconomic and political crises stemming from the Taliban takeover of Afghanistan in August 2021 have disrupted livelihoods and triggered widespread food insecurity, according to USAID. Afghan women have been especially hard hit by loss of employment opportunities and income. Economic conditions are compounded by climate change, resulting in repeated cycles of flood and drought. Farmers are abandoning non-productive, water-starved land and moving into urban areas as changing precipitation and rainfall patterns threaten livelihoods.¹²

The U.S. Government continues to support development in Afghanistan through activities in the agriculture, governance, civil society, education, health, and economic growth sectors, as well as through funding to the Afghanistan Resilience Trust Fund that supports programs in the health, education, and water sectors. The U.S. Government supports the humanitarian response in Afghanistan and neighboring countries through independent humanitarian organizations, including the UN Refugee Agency, International Organization for Migration, UN Population Fund, and the UN Children's Fund.

Specific activities include provision of emergency cash, shelter, and reintegration assistance to internally displaced people and returnees.¹³ Food assistance includes the provision of in-kind food assistance, cash transfers for food, and food vouchers.¹⁴ With U.S. Government funding, the UN World Food Programme provided food assistance and international NGO implementers provided seeds and livestock feed in at-risk areas.¹⁵ UN and international NGO implementers supported health activities across Afghanistan to improve access to health care services for internally displaced persons, host community members, and other conflict-affected populations.¹⁶

USAID and State funded implementers, including the International Organization for Migration, UNICEF, and other NGOs also support water, sanitation, and hygiene needs.¹⁷ USAID also funded the International Organization for Migration to provide cash assistance for winterization needs and to support people affected or displaced by conflict for national disasters with emergency shelter items.¹⁸ U.S. Government funding also supported livelihoods programming and skills training to support refugee integration.¹⁹

SUPPORT TO MISSION

The U.S. Government conducts administrative, logistical, and management efforts that enable military operations and non-military programs. For example, U.S. military personnel, diplomats, and aid workers who perform functions in support of OES activities live and work on installations in the Middle East and require support in facilities, logistics, and other sustainment. DoD contracting officials did not consistently close out, in accordance with Federal and DoD regulations, contingency contracts that supported efforts in Afghanistan.²⁰ Effective management and oversight of grants and contracts is integral to ensuring that the activities meet U.S. Government needs and deliver on expectations.

The global presence of the DoD, State, and USAID and the threat of violence directed toward their employees makes the protection of people and facilities a critical challenge. Although the departments prioritize safety and security, all personnel and facilities face some level of risk. For example, the construction and maintenance of safe and secure diplomatic facilities is a challenge, which has implications in regions affected by conflict and instability. Furthermore, the effects of contingency operations can harm the health and safety of DoD and non-DoD personnel, as well as the environment. Lead IG agencies plan and conduct oversight to address these challenges.

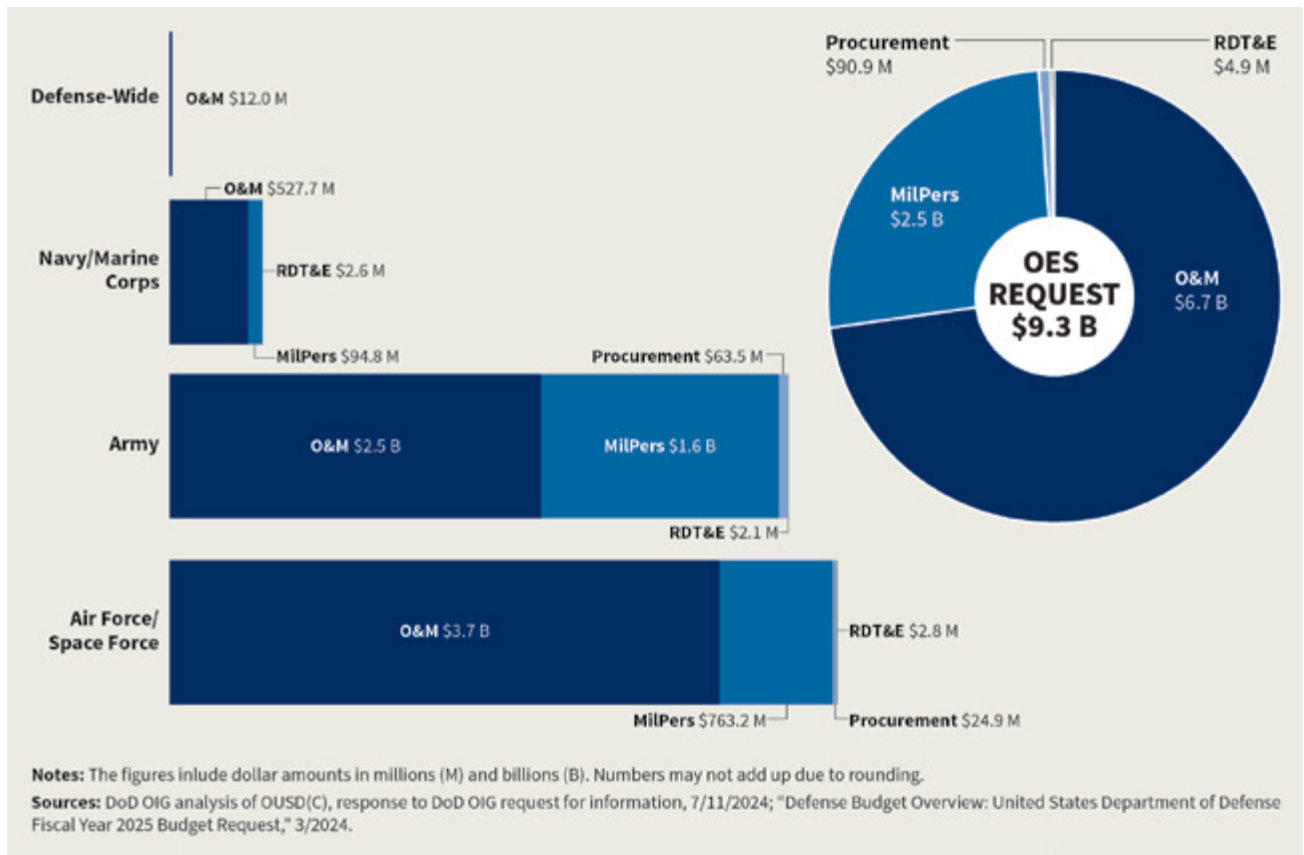
FUNDING FOR OES INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO AFGHANISTAN

DOD FY 2025 BUDGET REQUEST FOR OES

The DoD budget request for FY 2025 includes \$9.3 billion for OES which is intended for counterterrorism operations in Afghanistan.²¹ (See Figure 9.)

Figure 9.

DoD Budget Request for OES, FY 2025



Military Personnel (\$2.5 B)

These funds are for active and reserve component requirements and support sustaining personnel forward deployed to the Middle East to continue OES activities to achieve U.S. national security objectives in Afghanistan. For the active component, this includes only the incremental deployment pay associated with military personnel deployed in support of OES. Additionally, for activated reservists, the funding includes deployed military personnel, as well as those remaining in the United States supporting combat operations in-theater.²²

Operation and Maintenance (\$6.7 B)

These funds are for a range of in-theater operating costs for the Military Services and Defense agencies including intelligence support to military operations, and support for over-the-horizon counterterrorism capabilities that consist of personnel and platforms stationed outside of Afghanistan that prevent and deny terrorist safe-havens.²³

Procurement (\$90.9 M)

These funds are for the procurement of new equipment and weapon systems to sustain readiness and modernize the force following years of combat operations. New equipment and systems include weapons, aircraft, unmanned aerial systems, engineering equipment, vehicles, counter-improvised explosive device systems, and other equipment. This request funds the replenishment and replacement of munitions used in combat and equipment destroyed, damaged, or worn out due to use in overseas operations.²⁴

Research, Development, Test, and Evaluation (\$4.9 M)

These funds are for the research, development, test, and evaluation of programs that provide a strategic foundation to maintain technological superiority for the military's future competitive edge in a dynamic threat environment. Focus areas include science and technology; advanced capability enablers; space-based systems; cyberspace activities; and integrated base defense systems.²⁵

STATE AND USAID FY 2025 BUDGET REQUEST FOR AFGHANISTAN

The State and USAID budget request for FY 2025 contained \$172 million for programs related to Afghanistan.²⁶ (See Figure 10.) In the aftermath of the Taliban takeover of Afghanistan, the FY 2025 budget request supports the Afghan people through third parties, rather than by supporting the unrecognized Taliban government, with a focus on the protection of women and girls, and will seek to increase border stability and mitigate the worst impacts of the ongoing humanitarian and economic crises.²⁷

Worldwide Security Protection and Ongoing Operations (\$2.3 M)

These funds support the “protecting power” arrangement under which Qatar protects certain U.S. interests in Afghanistan.²⁸

Diplomatic Programs and Operations (\$42.4 M)

These funds provide for the Afghanistan Affairs Unit (AAU) in Doha, Qatar, operations, and other support costs. The budget request includes \$35.4 million for staff and \$7 million to normalize operational funding.²⁹

Figure 10.

State and USAID Budget Request for Afghanistan, FY 2025 (in \$ Millions)



Notes: Numbers may not add up due to rounding. This figure does not include Enduring Welcome, United Nations Assistance Mission in Afghanistan, or additional humanitarian assistance activities funding because the exact amount of funding will be determined during the year of execution

Source: State and USAID OIGs analysis of State, Bureau of Budget and Planning, "Congressional Budget Justification, Foreign Operations, Appendix 2, Fiscal Year 2025," 3/11/2024.

Economic Support Fund (\$81 M)

The request supports core U.S. national security interests in Afghanistan by assisting vulnerable populations in the areas of health, food security, education, livelihoods, human rights, media and civil society. The Taliban’s hardened stance on women and girls has limited the United States’ ability to implement foreign assistance to Afghanistan; therefore, in addition to a focus on human rights more broadly, programs will elevate the participation and status of women and girls.³⁰

The U.S. Government will fully leverage its non-humanitarian assistance alongside diplomatic and humanitarian efforts to help the Afghan people, including women and minority groups, to navigate the current political and economic challenges and strive for a more inclusive and prosperous future. U.S. commitment to advancing the well-being of Afghan women and girls will persist, encompassing a comprehensive approach across various sectors and dedicated gender-focused initiatives.³¹

Conventional Weapons Security and Explosive Remnants of War (\$5 M)

State will conduct conventional weapons destruction and related activities, including humanitarian demining, survey, munitions destruction, mine-risk education, and victim assistance in Afghanistan. U.S. implementing partners, including UN organizations and NGOs, are continuing operations in Afghanistan.³²

International Narcotics Control and Law Enforcement (INCLE) (\$3 M)

Following the Taliban takeover of Afghanistan in 2021, the Bureau of International Narcotics and Law Enforcement Affairs limited its assistance to Afghanistan and adjusted its programming to ensure that it does not result in direct support to or through the Taliban. INCLE will focus on implementers and societal elements committed to sustaining and advancing counternarcotics objectives that align with U.S. policy goals to prevent the spread of narcotics trafficking in the region. Programs will include drug treatment and prevention efforts to combat substance abuse, including services for Afghans in rural areas and for women and children, and assistance to rural farmers to grow high-value, legal alternatives to poppy, and to access regional and international markets.³³

Global Health Programs (\$15 M)

Assistance provided through the Global Health Programs-USAID account will support the globally shared goal of preventing child and maternal deaths and combating infectious disease threats. Investments will focus on training and supervision of health workers to address the causes of newborn mortality (infections, asphyxia, and low birth weight), child mortality (pneumonia and diarrhea), and maternal mortality (hemorrhage, infections, and hypertensive disorders).³⁴

USAID Operating Expenses (\$23.3M)

USAID operations defend U.S. national security, assert U.S. leadership and influence, and advance stability, security and prosperity.³⁵

Enduring Welcome (\$3 B)

Enduring Welcome is the whole-of-government effort to expeditiously process the applications of our Afghan allies, such as Afghan SIV candidates, and family reunification cases, and welcome them to the United States—while simultaneously safeguarding national security.³⁶ Congress established the Enduring Welcome administrative expenses account at State for relocation expenses. It was established to increase oversight and accountability of funds appropriated or otherwise made available to State for Enduring Welcome program expenses.³⁷ State and the DoD have transferred \$3 billion in FY 2023 and FY 2024 funds to the Enduring Welcome administrative expenses account.³⁸

The Enduring Welcome administrative expenses account enables State to integrate Enduring Welcome operational efforts as well as streamline prioritization, tracking, and management of resources. It provides for relocation and related support of at-risk individuals as a result of the situation in Afghanistan, including travel and related expenditures, security, sustainment and other needs, fees, examinations, and facilities. The account would ensure that the United States meets its commitments to its Afghan partners who served alongside the United States in Afghanistan. It is intended to provide a consolidated, flexible funding source to meet these complex responsibilities through a State-led, whole-of-government effort.³⁹

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan uses financial contributions and the expertise of member states to combat violent extremism; promote human rights; and forge solutions to the global threats related to armed conflict, hunger, poverty, and disease. State will determine its cost share for Afghanistan during the year of execution.⁴⁰

Additional Humanitarian Assistance Activities

State and USAID request funds to address worldwide crises affecting U.S. national security interests. For FY 2025, State and USAID requested \$4.5 billion for International Disaster Assistance, \$1.8 billion for emergency and development food aid programs authorized under Title II of the Food for Peace Act, and \$3.8 billion for Migration and Refugee Assistance for use worldwide. State and USAID will determine funding levels for Afghanistan during the year of execution.⁴¹

STRATEGIC OVERSIGHT AREAS

This oversight plan organizes OES-related projects into three strategic oversight areas (SOA).

- Military Operations
- Diplomacy, Development Assistance, and Humanitarian Assistance
- Support to Mission

Each of the following SOA discussions provide project numbers and highlight selected examples of planned or ongoing projects for FY 2025. For a complete list, see the project tables at the end of this plan.

Figure 11.

Planned and Ongoing Projects Related to SOA 1, FY 2025



Source: The DoD OIG.

SOA 1. MILITARY OPERATIONS

This SOA focuses on determining the degree to which the contingency operation is accomplishing its military and security mission. The following activity falls under SOA 1.

- Conducting counterterrorism operations

The oversight community currently has two planned and ongoing projects related to military operations under SOA 1 for FY 2025. (See Figure 11.)

SIGAR is conducting an assessment of U.S. counternarcotics efforts in Afghanistan since 2021. The objective is to assess the extent to which State’s Bureau of International Narcotics and Law Enforcement Affairs planned and implemented U.S.-funded counternarcotics programs in accordance with U.S. and State strategies and goals; U.S.-funded counternarcotics programs achieved intended outcomes; and Taliban governance had affected program implementation.

SIGAR is reviewing State’s implementing partner agreements with the Taliban. The objective of this project is to determine the extent to which State’s implementing partners have entered into agreements with the Taliban and whether those agreements were conducted in accordance with applicable requirements.

SOA 2. DIPLOMACY, DEVELOPMENT ASSISTANCE, AND HUMANITARIAN ASSISTANCE

This SOA focuses on countering some of the root causes of violent extremism. The following activities fall under SOA 2.

- Countering and reducing corruption, social inequality, and extremism
- Countering financing, messaging, and travel that supports violent extremism
- 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
- Supporting the removal of explosive remnants of war
- Countering trafficking in persons and preventing sexual exploitation and abuse

SELECTED FY 2025 PLANNED AND ONGOING PROJECTS

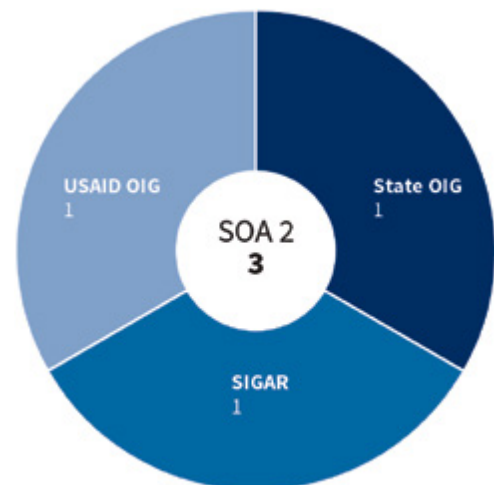
The oversight community currently has three planned and ongoing projects related to diplomacy, development assistance, and humanitarian assistance under SOA 2 for FY 2025. (See Figure 12.)

State OIG plans to complete its ongoing, multi-part review of the State Afghan SIV program in FY 2025. The remaining portion of the review is to summarize past work on the SIV program and draw on previously reported findings and systemic issues to identify key issues with an impact on Afghan SIV applicants remaining in the pipeline.⁴²

USAID OIG is conducting an audit of USAID's efforts to safeguard implementers and activities in Afghanistan. The audit objectives are to determine USAID's oversight of implementer efforts in Afghanistan to mitigate security and safety risks in activities and to mitigate Taliban interference in activities.

Figure 12.

Planned and Ongoing Projects Related to SOA 2, FY 2025



Source: The DoD OIG.

SOA 3. SUPPORT TO MISSION

This SOA focuses on U.S. administrative, logistical, and management efforts that enable military operations and non-military programs. The following activities fall under SOA 3.

- 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

SELECTED FY 2025 PLANNED AND ONGOING PROJECTS

The oversight community currently has 57 planned and ongoing projects related to support to mission under SOA 3 for FY 2025. (See Figure 13.)

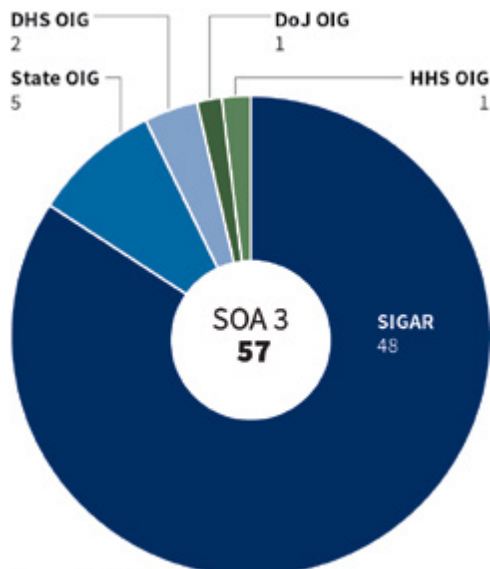
State OIG is planning a review of the operations at CARE-Doha, Qatar. Following the suspension of operations at the U.S. Embassy in Kabul, Afghanistan, in August 2021, the U.S. Government established operations at CARE-Doha, then a DoD facility known as Camp as-Sayliyah, to house and process Afghans attempting to resettle in the United States. Operational control of CARE-Doha transferred from DoD to State on October 1, 2023. CARE is responsible for site management, security, and essential services such as food, housing, and sanitation. The objective of this review is to determine whether CARE-Doha is: 1) operating in accordance with State contract oversight requirements; 2) operating in accordance with State security requirements; and 3) housing and processing Afghan guests in accordance with applicable standards.⁴³

State OIG is also planning an inspection of the programs and operations of the U.S. Embassy in Doha, Qatar. State OIG intends to review Embassy Doha’s executive direction, program and policy implementation, resource management, information management, and security, including the embassy’s oversight and management of CARE-Doha.⁴⁴

State OIG is conducting an audit of the disposition of defensive equipment and armored vehicles in advance of evacuations of the U.S. Embassies in Kabul, Afghanistan, and Kyiv, Ukraine. The objective of the audit is to determine whether the U.S. Embassies in 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 and what challenges were encountered upon reopening the U.S. Embassy in Kyiv.⁴⁵

Figure 13.

Planned and Ongoing Projects Related to SOA 3, FY 2025



Source: The DoD OIG.

The Department of Health and Human Services OIG is conducting a National Snapshot of Recent Trends in the Refugee Resettlement Program in direct support of the OES mission. This ongoing oversight project will summarize nationwide data on the Office of Refugee Resettlement Program, identify recent trends in participation and outcomes, and identify any challenges encountered by States, Replacement Designees, and domestic resettlement agencies and other non-profit organizations in administering Office of Refugee Resettlement-funded benefits and services.⁴⁶

The Department of Homeland Security (DHS) OIG is conducting a Review of Asylum Application Adjudication Processing in Response to *Ahmed vs. DHS*. This review will determine whether missed aliases or incomplete resolution of potential matches to derogatory records have increased following the *Ahmed vs. DHS* settlement agreement.⁴⁷

The DHS OIG is conducting an evaluation of DHS' Monitoring of the End of Immigration Parole. This evaluation will assess whether DHS has processes, procedures, and resources to monitor the end of immigration parole to ensure parolees are lawfully present in the U.S. and determine what enforcement consequences exist for parolees who stay in the U.S. after parole expiration or revocation.⁴⁸

SIGAR is conducting an audit of U.S. agencies' oversight of funds provided to public international organizations for activities in Afghanistan. This audit will assess the extent to which U.S. agencies and public international organizations conduct oversight of U.S. funds provided for assistance to Afghanistan.

SIGAR is planning an evaluation of U.S. efforts to support Afghan civil society organizations. This evaluation will determine the extent to which U.S. efforts to support civil society in Afghanistan are implemented as stand-alone programming or integrated within broader efforts. In addition, this evaluation will determine the success of the efforts to protect civil society organizations in Afghanistan. Finally, this evaluation will determine if these efforts have been implemented in line with applicable laws and regulations.

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FY 2024 COMPLETED OVERSIGHT REPORTS*

OES Including U.S. Government Activities Related to Afghanistan

DHS OIG

Total Reports: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0049	OIG 24-24	2	AF	May 6, 2024

DHS Has a Fragmented Process for Identifying and Resolving Derogatory Information for Operation Allies Welcome Parolees

DoD OIG

Total Reports: 3

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0050	DODIG-2024-085	3	Other	May 21, 2024

Evaluation of the Combatant Command Military Deception Planning

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0069	DODIG-2024-079	3	AF	May 6, 2024

Management Advisory: Evaluation of the DoD's Handling of Operational Data from Afghanistan

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OFS 0525	DODIG-2024-059	3	AF	Feb 22, 2024

Audit of DoD Afghanistan Contingency Contracts Closeout

IC OIG

Total Reports: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0025	INS-2022-003	1	AF	Jun 28, 2024

Special Review of Intelligence Community Support to Vetting of Persons from Afghanistan

SIGAR

Total Reports: 36

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0027	SIGAR-S-24-01-IP	2	AF	Oct 13, 2023

Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access and a Decline in Quality

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0061	SIGAR 24-22-AR	3	AF	May 20, 2024

U.S. Funds Benefitting the Taliban-Controlled Government: Implementing Partners Paid at Least \$10.9 Million and Were Pressured to Divert Assistance

* As of Sep 20, 2024

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0062	SIGAR-24-12-IP	3	AF	Jan 26, 2024

Cash Shipments to Afghanistan: The UN Has Purchased and Transported More than \$2.9 Billion to Afghanistan to Implement Humanitarian Assistance

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0076	SIGAR-24-07-LL	3	AF	Jan 4, 2024

Afghan Fund Inquiry: Response to the U.S. House Foreign Affairs Committee

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0082	SIGAR 24-20 AR	2	AF	Apr 24, 2024

Afghanistan Competitiveness of Export-Oriented Business Activity Program: USAID Did Not Perform All Required Oversight and the Program Has Yielded Mixed Results

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0083	SIGAR 24-11-AR	3	AF	Jan 16, 2024

Implementing Partner Vetting in Afghanistan: The USAID Mission to Afghanistan Complied with Vetting Requirements but USAID’s Bureau for Humanitarian Assistance Did Not

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0091	SIGAR 24-31-AR	3	AF	Jul 16, 2024

Counterterrorism Vetting in Afghanistan: Two of Five State Bureaus Could Not Demonstrate Compliance with State Partner Vetting Requirements

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0096	SIGAR-24-04-FA	3	AF	Nov 28, 2023

Department of the Army’s Support for the Afghan Air Force and Special Mission Wing UH-60 Fleet in Afghanistan: Audit of Costs Incurred by Amentum Services Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0097	SIGAR-24-05-FA	3	AF	Dec 7, 2023

Department of the Army’s UH-60A Afghanistan Maintenance and Training Program: Audit of Costs Incurred by Science and Engineering Services LLC

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0098	SIGAR-24-08-FA	3	AF	Jan 4, 2024

Department of State’s Professional Program Evaluation and Review Development Program: Audit of Costs Incurred by Alutiiq Information Management LLC

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0099	SIGAR-24-18-FA	3	AF	Apr 4, 2024

Department of State’s Flexible Implementation and Assessment Team (FIAT) II Program: Audit of Costs Incurred by TigerSwan LLC

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0100	SIGAR-23-35-FA	3	AF	Oct 17, 2023

USAID’s Integrated Response in Hard-to-Reach Areas for Conflict-Affected People in Afghanistan Program: Audit of Costs Incurred-REDACTED

FY 2024 COMPLETED OVERSIGHT REPORTS*

OES Including U.S. Government Activities Related to Afghanistan

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0101	SIGAR-23-34-FA	3	AF	Oct 10, 2023

USAID's Provision of Community-Based Gender-Based Violence and Psychosocial Support Services for Crisis and Disaster-Affected Communities in Afghanistan Program: Audit of Costs Incurred-REDACTED

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0102	SIGAR-24-13-FA	3	AF	Feb 23, 2024

Redacted Title-Contact SIGAR

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0103	SIGAR-24-10-FA	3	AF	Jan 16, 2024

USAID's Afghanistan Measure for Accountability and Transparency Project: Audit of Costs Incurred by Management Systems International Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0104	SIGAR-24-09-FA	3	AF	Jan 11, 2024

Redacted Title-Contact SIGAR

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0105	SIGAR-24-06-FA	3	AF	Dec 20, 2023

USAID's Afghanistan Monitoring, Evaluation, and Learning Activity: Audit of Costs Incurred by Management Systems International Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0106	SIGAR-24-21-FA	3	AF	May 8, 2024

Redacted Title-Contact SIGAR

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0107	SIGAR-24-26-FA	3	AF	Jun 5, 2024

Redacted Title-Contact SIGAR

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0108	SIGAR-24-27-FA	3	AF	Jun 10, 2024

Redacted Title-Contact SIGAR

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0109	SIGAR-24-19-FA	3	AF	Apr 9, 2024

USAID's INVEST Initiative in Afghanistan: Audit of Costs Incurred by DAI Global LLC

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0110	SIGAR-24-17-FA	3	AF	Apr 3, 2024

Department of State's Afghan Students Scholarship Program: Audit of Costs Incurred by the American University of Central Asia

* As of Sep 20, 2024

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0111	SIGAR-24-16-FA	3	AF	Mar 12, 2024

Department of State’s Antiterrorism Assistance Program: Audit of Costs Incurred by Miracle Systems LLC

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0112	SIGAR-24-28-FA	3	AF	Jun 13, 2024

Department of State’s Project 31-32 Baghlan-Kandahar: Audit of Costs Incurred by the Demining Agency for Afghanistan

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0113	SIGAR-24-23-FA	3	AF	May 22, 2024

Department of State’s Children’s Support Center Project in Afghanistan: Audit of Costs Incurred by Women for Afghan Women Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0114	SIGAR-24-25-FA	3	AF	Jun 3, 2024

Redacted Title–Contact SIGAR

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0115	SIGAR-24-15-FA	3	AF	Mar 11, 2024

USAID’s Grain Research and Innovation Program in Afghanistan: Audit of Costs Incurred by Michigan State University

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0116	SIGAR-24-14-FA	3	AF	Feb 28, 2024

USAID’s Agriculture Marketing Program in Afghanistan: Audit of Costs Incurred by Roots of Peace

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0117	SIGAR-24-29-FA	3	AF	Jun 26, 2024

USAID’s Afghanistan Conflict Mitigation Assistance for Civilians Program: Audit of Costs Incurred by Blumont Global Development Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0118	SIGAR-24-33-FA	3	AF	Aug 8, 2024

USAID’s Afghanistan Competitiveness of Export-Oriented Business Activity: Audit of Costs Incurred by DAI Global LLC

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0119	SIGAR-24-24-FA	3	AF	May 24, 2024

Department of State’s Demining Clearance and Surveying Projects throughout Afghanistan: Audit of Costs Incurred by Mine Clearance Planning Agency

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0120	SIGAR-24-30-FA	3	AF	Jul 1, 2024

State’s Mine Clearance Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0123	SIGAR-24-36-FA	3	AF	Sep 3, 2024

Redacted Title–Contact SIGAR

FY 2024 COMPLETED OVERSIGHT REPORTS*

OES Including U.S. Government Activities Related to Afghanistan

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0124	SIGAR-24-35-FA	3	AF	Aug 26, 2024

USAID's Afghanistan Value Chains–Livestock Activity: Audit of Costs Incurred by DAI Global LLC

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0127	SIGAR-24-37-FA	3	AF	Sep 10, 2024

State's Weapons and Ammunition Disposal Program in Afghanistan: Audit of Costs Incurred by The HALO Trust USA Inc.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0128	SIGAR-24-34-FA	3	AF	Aug 19, 2024

State's Embassy Program: Audit of Costs Incurred-REDACTED

State OIG

Total Reports: 4

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0065	AUD-GEER-24-21	2	AF	Jul 22, 2024

Evaluation of Department of State Accounting, Screening, and Vetting of Afghan Evacuees

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0090	AUD-GEER-24-28	2	AF	Sep 9, 2024

FY 2023 NDAA Section 5275 Mandated Review of the Department of State Efforts to Support and Process Afghan Special Immigrant Visa Applicants and Other Afghan Evacuees

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0121	ISP-I-24-19	3	Multiple	Jun 13, 2024

Review of the Bureau of Diplomatic Security's Physical Security Waivers and Exceptions Processes

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0163	AUD-GEER-24-31	3	AF, UA	Sep 19, 2024

Supplemental Classified Report on the Audit of the Disposition of Sensitive Security Assets at U.S. Embassies Kabul, Afghanistan and Kyiv, Ukraine

USAID OIG

Total Reports: 2

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0029	E-306-24-001-M	2	AF	Mar 18, 2024

Withdrawal From Afghanistan: USAID Faced Challenges Assisting in the Evacuation and Relocation of Implementer Staff

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OES 0122	9-000-24-002-P	3	Multiple	Mar 22, 2024

USAID Conducted Risk Assessments and Monitoring for Sampled Fixed Amount Awards

* As of Sep 20, 2024

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS* OES Including U.S. Government Activities Related to Afghanistan

DHS OIG

Total Projects: 2

REF NO.	PROJECT NO.	SOA
OES 0087	24-015-ISP-USCIS	3

Review of Asylum Application Adjudication Processing in Response to Ahmed vs. DHS

To determine whether missed aliases or incomplete resolution of potential matches to derogatory records have increased following the Ahmed vs. DHS settlement agreement.

REF NO.	PROJECT NO.	SOA
OES 0088	24-013-ISP-DHS	3

Evaluation of DHS' Monitoring of the End of Immigration Parole

To assess whether DHS has processes, procedures, and resources to monitor the end of immigration parole to ensure parolees are lawfully present in the U.S. and determine what enforcement consequences exist for parolees who stay in the U.S. after parole expiration or revocation.

DoJ OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
OES 0056	Not Used at DOJ OIG	3

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.

HHS OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
OES 0086	A-09-23-01009	3

National Snapshot of Recent Trends in the Refugee Resettlement Program

To 1) summarize nationwide data on the Office of Refugee Resettlement Program; 2) identify recent trends in participation and outcomes; and 3) identify any challenges encountered by States, Replacement Designees, and domestic resettlement agencies and other non-profit organizations in administering ORR-funded benefits and services.

SIGAR

Total Projects: 51

REF NO.	PROJECT NO.	SOA
OES 0063	SIGAR-159A	3

Audit of U.S. Agencies' Oversight of Funds Provided to Public International Organizations for Activities in Afghanistan

To assess the extent to which U.S. agencies and PIOs conduct oversight of U.S. funds provided for assistance to Afghanistan.

* As of Sep 20, 2024

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS* OES Including U.S. Government Activities Related to Afghanistan

REF NO.	PROJECT NO.	SOA
OES 0066	SIGAR-160A	1

State Implementing Partner Agreements with the Taliban

To determine the extent to which: 1) State's implementing partners have entered into agreements with the Taliban to facilitate program implementation; 2) those agreements were completed and reviewed in accordance with applicable requirements; and 3) agreements with the Taliban have affected program implementation.

REF NO.	PROJECT NO.	SOA
OES 0068	SIGAR-E-23	1

U.S. Counternarcotics (CN) Efforts in Afghanistan Since 2021

To assess the extent to which the Bureau of International Narcotics and Law Enforcement Affairs: 1) planned and implemented U.S.-funded CN programs in accordance with U.S. and Department of State strategies and goals; 2) U.S.-funded CN programs achieved intended outcomes; and 3) how Taliban governance has affected program implementation.

REF NO.	PROJECT NO.	SOA
OES 0072	SIGAR-162A	3

USAID's Livelihood Programming in Afghanistan

To determine the extent to which: 1) USAID's non-agriculture livelihood programs are achieving intended outcomes; 2) USAID and its partners are taking steps to ensure that the program results are sustainable; 3) USAID is implementing and adjusting current programs based on the lessons from previous livelihood programs to improve the likelihood of success; and 4) USAID has conducted required oversight.

REF NO.	PROJECT NO.	SOA
OES 0074	SIGAR-E-025	3

U.S.-Funded Capital Assets in Afghanistan

To reevaluate and update SIGAR's prior capital assets report to determine the current status of these assets, including the extent to which the Taliban, or other actors in Afghanistan, have maintained and use these assets.

REF NO.	PROJECT NO.	SOA
OES 0075	SIGAR-157A	3

Audit of USAID's Water Supply, Sanitation, and Hygiene Projects

To determine the extent to which USAID has conducted oversight of water supply, sanitation, and hygiene projects; whether these projects have met their goals and objectives; and identify the challenges faced by USAID and Afghanistan in sustaining the progress made by the Water Supply, Sanitation, and Hygiene Program going forward.

REF NO.	PROJECT NO.	SOA
OES 0077	Planned	3

Audit of State and USAID's Internally Displaced Persons Camps Within Afghanistan

To determine the extent to which State and USAID funded activities with the United Nations High Commissioner for Refugees and United Nations International Organization for Migration for Internally Displaced Persons are meeting their intended goals and objectives; and State and USAID are performing oversight of their funding to these organizations.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
OES 0078	Planned	3

Audit of USAID’s Third Party Monitoring and Evaluation Efforts

To determine the extent to which USAID measured Afghanistan Monitoring, Evaluation, and Learning Activity’s progress in meeting its goal of providing meaningful external evaluations of project performance; measured third-party monitoring of development and humanitarian programming; conducted reliable data collection and analysis, and aligned interventions with the mission’s strategic goals; determined whether the program is meeting its performance targets outlined in the contract; and demonstrated the extent that Afghanistan Monitoring, Evaluation, and Learning Activity is sustainable despite changing conditions in Afghanistan.

REF NO.	PROJECT NO.	SOA
OES 0080	SIGAR-161A	3

Follow on Performance Audit of State’s Demining Activities in Afghanistan

To determine the extent to which State performed all required oversight activities including annual reviews of award risk assessment and monitoring plans, quarterly reviews of performance progress and financial reports, and final review memoranda; developed measurable award agreement targets and objectives and connected them to higher level goals; and funds provided for demining activities have directly benefited the Taliban regime, or prohibited entities and individuals.

REF NO.	PROJECT NO.	SOA
OES 0084	SIGAR-LL-17	2

Personnel: U.S. Government Efforts to Deploy the Right People, in the Right Numbers, for the Right Amount of Time in Order to Accomplish Reconstruction Objectives in Afghanistan

To identify the challenges the U.S. Government faced in deploying the right people, in the right numbers, for the right amount of time in order to achieve reconstruction objectives in Afghanistan; identify the ways in which the U.S. Government attempted to overcome those challenges, and whether those measures were effective; and distill lessons learned from efforts to rectify personnel problems within the Afghanistan context.

REF NO.	PROJECT NO.	SOA
OES 0085	SIGAR-156A	3

Audit of State and USAID Efforts to Reduce Gender-Based Violence in Afghanistan

To determine the extent to which State, USAID, and international partners have coordinated their efforts to address gender-based violence in Afghanistan to prevent duplication of efforts, and whether State and USAID have processes in place to ensure that they are meeting gender-based violence related goals and objectives.

REF NO.	PROJECT NO.	SOA
OES 0092	Planned	3

Evaluation of the Status of U.S. Funded Electrical Infrastructure in Afghanistan and Its Impact on Economic Development

To determine the extent to which U.S. funded electrical infrastructure in Afghanistan is operational and being used as intended, determine the sustainability of the electrical infrastructure, and determine the economic impact of the electrical infrastructure on the communities that it serves.

REF NO.	PROJECT NO.	SOA
OES 0093	Planned	3

Evaluation of U.S. Efforts to Support Ethnic Minorities in Afghanistan

To determine the extent to which U.S. efforts to support ethnic minorities in Afghanistan are implemented as stand alone programming or integrated within broader efforts, determine the success of the efforts to protect the rights of ethnic minorities in Afghanistan, and determine if these efforts have been implemented in line with applicable laws and regulations.

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS* OES Including U.S. Government Activities Related to Afghanistan

REF NO.	PROJECT NO.	SOA
OES 0094	Planned	3

Evaluation of U.S. Efforts to Support Afghan Civil Society Organizations

To determine the extent to which U.S. efforts to support civil society in Afghanistan are implemented as stand alone programming or integrated within broader efforts, determine the success of the efforts to protect civil society organizations in Afghanistan, and determine if these efforts have been implemented in line with applicable laws and regulations.

REF NO.	PROJECT NO.	SOA
OES 0095	Planned	3

Audit of USAID's Accessible Quality Basic Education Program

To determine the extent to which USAID has conducted oversight of its Accessible Quality Basic Education (AQBE) Program, the extent to which USAID has measured the success of the AQBE Program, and the extent to which the AQBE Program has been modified in the face of challenges in Afghanistan.

REF NO.	PROJECT NO.	SOA
OES 0125	SIGAR-F-280	3

Audit of Costs Incurred by Development Alternatives Inc. for Afghanistan Value Chains–High Value Crops Activity

To express an opinion of the special purpose financial statement as it relates to costs incurred by Development Alternatives Inc. for Afghanistan Value Chains–Livestock Activity and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0126	SIGAR-F-281	3

Audit of Costs Incurred by The Asia Foundation for Strengthening Education in Afghanistan project

To express an opinion of the special purpose financial statement as it relates to costs incurred by The Asia Foundation for Strengthening Education in Afghanistan project and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0129	SIGAR-F-288	3

Audit of Costs Incurred by Texas A&M AgriLife Research

To express an opinion of the special purpose financial statement as it relates to costs incurred by Texas A&M AgriLife Research to support the Women's Scholarship Endowment and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
OES 0130	SIGAR-F-289	3

Audit of Costs Incurred by Catholic Relief Services

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Supporting Transformation for Afghanistan’s Recovery activity and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0131	SIGAR-F-290	3

Audit of Costs Incurred by Jhpiego Corporation

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Urban Health Initiative program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0132	SIGAR-F-291	3

Audit of Costs Incurred by Management Sciences for Health Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the National Health Technical Assistance Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0133	SIGAR-F-292	3

Audit of Costs Incurred by Tetra Tech Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Engineering Support Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0134	SIGAR-F-293	3

Audit of Costs Incurred by Medair

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Emergency Response Providing Essential Food Assistance and Water, Sanitation, and Hygiene (WASH) Services and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS* OES Including U.S. Government Activities Related to Afghanistan

REF NO.	PROJECT NO.	SOA
OES 0135	SIGAR-F-294	3

Audit of Costs Incurred by International Rescue Committee

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Integrated Lifesaving Support for the Most At-Risk Men, Women, Boys, and Girls in Afghanistan Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0136	SIGAR-F-295	3

Audit of Costs Incurred by Save the Children Federation

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Lifesaving Humanitarian Response to Support Crisis-Affected Households to Meet Their Multisectoral Needs Across Afghanistan activity and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0137	SIGAR-F-296	3

Audit of Costs Incurred by Tetra Tech Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Justice Sector Support Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0138	SIGAR-F-297	3

Audit of Costs Incurred by American University of Beirut

To express an opinion of the special purpose financial statement as it relates to costs incurred to support and provide Afghan students with an undergraduate education and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
OES 0139	SIGAR-F-298	3

Audit of Costs Incurred by Ideal Innovations Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Afghanistan Automated Biometric Identification System maintenance, operations, and sustainment support services and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0140	SIGAR-F-299	3

Audit of Costs Incurred by Raytheon Blackbird Technologies Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Afghan National Tracking System Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0141	SIGAR-F-300	3

Audit of Costs Incurred by Abt Associates Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Sustaining Health Outcomes through the Private Sector Plus Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0142	SIGAR-F-302	3

Audit of Costs Incurred by Public Health Institute

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the global Sustaining Technical and Analytic Resources project and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0143	SIGAR-F-303	3

Audit of Costs Incurred by Chemonics International Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the President’s Emergency Plan for AIDS Relief and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS* OES Including U.S. Government Activities Related to Afghanistan

REF NO.	PROJECT NO.	SOA
OES 0144	SIGAR-F-304	3

Audit of Costs Incurred by Chemonics International Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to provide support for the Population and Reproductive Health Program and whether the financial statement presents fairly, and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0145	SIGAR-F-305	3

Audit of Costs Incurred by iMMAP Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Information Management for Disaster Risk Reduction and Response in Afghanistan Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0146	SIGAR-F-306	3

Audit of Costs Incurred by DT Global

To express an opinion of the special purpose financial statement as it relates to costs incurred to support and provide technical assistance to the Afghan government and the Afghanistan Urban Water Supply and Sewerage Corporation and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0147	SIGAR-F-307	3

Audit of Costs Incurred by Management Systems International Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Afghanistan Monitoring, Evaluation, and Learning Activity project and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
OES 0148	SIGAR-F-308	3

Audit of Costs Incurred by Jhpiego Corporation

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Meeting Targets and Maintaining Epidemic Control Program and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0149	SIGAR-F-309	3

Audit of Costs Incurred by The Colombo Plan

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Counter Narcotics capacity-building project and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0150	SIGAR-F-310	3

Audit of Costs Incurred by American Councils for International Education

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the American Councils for International Education and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0151	SIGAR-F-311	3

Audit of Costs Incurred by American University of Central Asia

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the cohort of Afghan students to study and obtain undergraduate degrees and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0152	SIGAR-F-312	3

Audit of Costs Incurred by Foundation Suisse De Deminage

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Land Release and Mine/ERW Clearance for Border Communities and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS* OES Including U.S. Government Activities Related to Afghanistan

REF NO.	PROJECT NO.	SOA
OES 0153	SIGAR-F-313	3

Audit of Costs Incurred by Halo Trust (USA), Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the improvement of security and stability for the Afghan civilian population, and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0154	SIGAR-F-314	3

Audit of Costs Incurred by Halo Trust (USA), Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the conduct of non-technical survey, excavation/disposal (mechanical), explosive ordnance disposal response to call-outs, and risk education and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0155	SIGAR-F-315	3

Audit of Costs Incurred by CARE International

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Livelihood Advancement for Marginalized Population and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0156	SIGAR-F-316	3

Audit of Costs Incurred by CEPPS-Consortium for Elections and Political Proceeds

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Strengthening Civic Engagement in Elections in Afghanistan Activity and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
OES 0157	SIGAR-F-317	3

Audit of Costs Incurred by Catholic Relief Services

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Supporting Transformation for Afghanistan’s Recovery and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0158	SIGAR-F-318	3

Audit of Costs Incurred by International Rescue Committee, Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Accessible and Quality Basic Education and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0159	SIGAR-F-319	3

Audit of Costs Incurred by Counterpart International, Inc.

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Safeguarding Civic Rights and Media Freedoms in Afghanistan and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0160	SIGAR-F-320	3

Audit of Costs Incurred by Alliance for Medical Outreach and Relief

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Modeling American Healthcare, Standards & Values in Afghanistan and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

REF NO.	PROJECT NO.	SOA
OES 0161	SIGAR-F-321	3

Audit of Costs Incurred by Premiere Urgence International

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Lifesaving integrated Health, Nutrition, WASH and Protection services and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS* OES Including U.S. Government Activities Related to Afghanistan

REF NO.	PROJECT NO.	SOA
OES 0162	SIGAR-F-322	3

Audit of Costs Incurred by Agency for Technical Cooperation and Development

To express an opinion of the special purpose financial statement as it relates to costs incurred to support the Using a Settlements-Based Approach to respond holistically to informal settlement populations' multisector emergency needs and whether the financial statement presents fairly and conforms to generally accepted accounting principles or other comprehensive basis of accounting. Additionally, to determine whether the auditee has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect and are significant to the audit objectives.

State OIG

Total Projects: 6

REF NO.	PROJECT NO.	SOA
OES 0019	22AUD012.00	2

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; the status and resolution of recommendations made by State OIG in "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; adjustments made to processing SIV applications from 2018 to 2021; and the whole of State OIG reporting on the SIV Program in a capping report.

REF NO.	PROJECT NO.	SOA
OES 0055	23AUD001.00	3

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

To determine whether 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, and what challenges were encountered upon reopening Embassy Kyiv.

REF NO.	PROJECT NO.	SOA
OES 0089	23AUD001.04	3

Management Assistance Report: Applying Lessons Learned from Previous Evacuations

To determine the extent to which the Department of State has aggregated lessons learned from past evacuations and included such lessons learned in formal guidance and instructions to aid in safeguarding, managing, or disposing of defensive equipment and armored vehicles at overseas posts.

REF NO.	PROJECT NO.	SOA
OES 0164	Planned	3

Review of the Coordinator of Afghanistan Relocation Operations

To determine whether CARE-Doha is 1) operating in accordance with State contract oversight requirements; 2) operating in accordance with State security requirements; and 3) housing and processing Afghan guests in accordance with applicable standards.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
OES 0165	24ISP045.00	3

Inspection of Embassy Doha, Qatar

To evaluate the programs and operations of the U.S. Embassy in Doha, Qatar.

REF NO.	PROJECT NO.	SOA
OES 0166	24ISP045.01	3

Classified Inspection of Embassy Doha, Qatar

To evaluate the programs and operations of the U.S. Embassy in Doha, Qatar.

USAID OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
OES 0028	551F0123	2

Audit of USAID’s Efforts to Safeguard Implementers and Activities in Afghanistan

To determine USAID’s oversight of implementer efforts in Afghanistan to mitigate: 1) security and safety risks in activities, and 2) Taliban interference in activities.







Members of Combined Special Operations Joint Task Force-Levant install concertina wire to enhance base security. (U.S. Army photo)

APPENDIXES

- 66 Appendix A: About the Lead Inspector General
- 67 Appendix B: Methodology for Preparing the Comprehensive Oversight Plan
- 68 Acronyms
- 69 Map of U.S. Central Command Area of Responsibility
- 70 Map of Iraq
- 71 Map of Syria
- 72 Map of Afghanistan

APPENDIX A

About the Lead Inspector General

The Inspector General Act of 1978, as amended (5 U.S.C. section 419) established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. The Lead IG agencies are the Offices of Inspector General (OIG) of the Department of Defense (DoD), Department of State (State), and USAID.

Section 419 requires the Chair of the Council of the Inspectors General on Integrity and Efficiency to appoint a Lead IG from among the Inspectors General of the Lead IG agencies upon the commencement or designation of a military operation that exceeds 60 days as an overseas contingency operation; or receipt of a notification with respect to an overseas contingency operation.

Section 419 also requires that the Inspectors General from the Lead IG agencies work jointly and with the oversight partners throughout the U.S. Government to ensure effective oversight of U.S. Government activities related to designated overseas contingency operations. Specifically, the law requires the development of joint strategic plans for oversight of each overseas contingency operation for which a Lead IG has been designated.



APPENDIX B

Methodology for Preparing the Comprehensive Oversight Plan

This plan covers the period from October 1, 2024, through September 30, 2025. The three Lead IG agencies—the DoD OIG, State OIG, and USAID OIG—and partner oversight agencies contributed the content of this oversight plan.

To fulfill the congressional mandate to produce a joint strategic plan to conduct comprehensive oversight of the operation, the Lead IG agencies gather data and information from Federal agencies and open sources. The sources of information contained in this plan are listed in endnotes or notes to tables and figures. Except in the case of their audits, inspections, investigations, and evaluations referenced in this plan, the Lead IG agencies have not verified or audited the information collected, as discussed below, through open-source research or from other U.S. Government 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 U.S. Government agencies about their programs and operations related to overseas contingency operations. The Lead IG agencies use the information provided by their respective agencies for quarterly reporting and oversight planning.

This oversight plan also draws on current, publicly available information from reputable sources. The plan may include the following sources.

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

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.

OVERSIGHT PLAN PRODUCTION

The DoD IG, as the Lead IG for OIR and OES, is responsible for assembling and producing this plan. The DoD OIG, State OIG, and USAID OIG draft input for the sections of the plan related to the activities of their agencies and then participate in editing the entire report.

ACRONYMS

Acronym	
AAA	Army Audit Agency
AF	Afghanistan
BH	Bahrain
CARE	State Office of the Coordinator for Afghan Relocation Efforts
CJTF-OIR	Combined Joint Task Force–Operation Inherent Resolve
COP-OCO	Comprehensive Oversight Plan for Overseas Contingency Operations
CTEF	Counter-ISIS Train and Equip Fund
DHS	Department of Homeland Security
FMF	foreign military financing
HHS	Department of Health and Human Services
IG	Inspector General
IG Act	Inspector General Act of 1978
INCLE	International Narcotics Control and Law Enforcement
ISF	Iraqi Security Forces
IQ	Iraq
JO	Jordan
KW	Kuwait
Lead IG	Lead Inspector General
OIG	Office of Inspector General
OCO	Overseas Contingency Operation

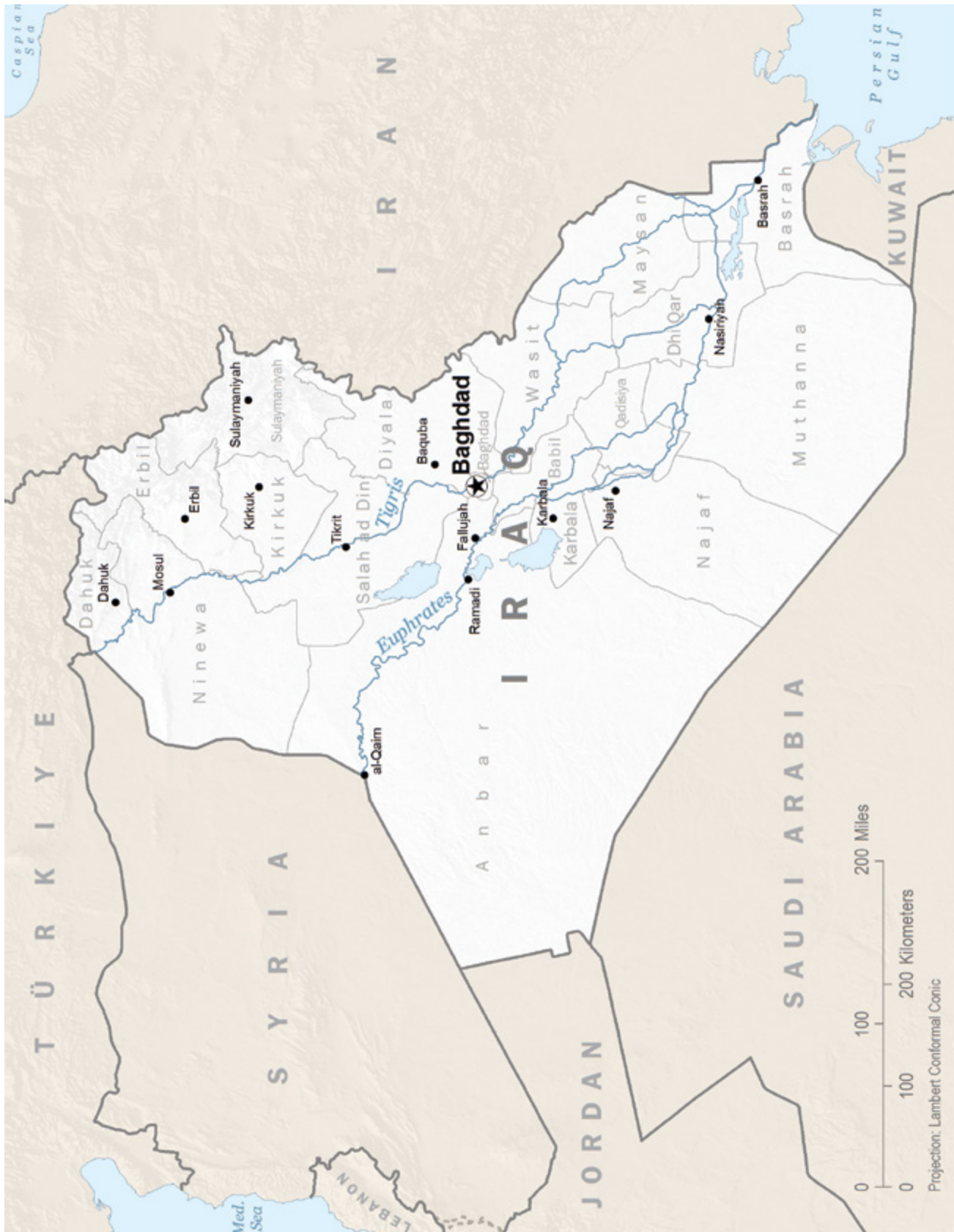
Acronym	
OES	Operation Enduring Sentinel
OFS	Operation Freedom’s Sentinel
OIR	Operation Inherent Resolve
OUSD	Office of the Under Secretary of Defense
OUSD(C)	Office of the Under Secretary of Defense (Comptroller)
OUSD(P)	Office of the Under Secretary of Defense for Policy
OUSD(P)(SCA)	Office of the Under Secretary of Defense for Policy (Special Coordinator for Afghanistan)
PRM	State’s Bureau of Population, Refugees, and Migration
QA	Qatar
SCA	State’s Bureau of South and Central Asian Affairs
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	special immigrant visa
SOA	strategic oversight area
UA	Ukraine
USCIS	U.S. Citizenship and Immigration Services
WFP	World Food Programme
WPS	worldwide protective services

Map of U.S. Central Command Area of Responsibility



Source: National Geospatial-Intelligence Agency.

Map of Iraq



Source: National Geospatial-Intelligence Agency.

Map of Syria



Source: National Geospatial-Intelligence Agency.

Map of Afghanistan



Source: National Geospatial-Intelligence Agency.

TO REPORT FRAUD, WASTE, OR ABUSE RELATED TO
OVERSEAS CONTINGENCY OPERATIONS
AND PROGRAMS, CONTACT:



DEPARTMENT OF DEFENSE HOTLINE

www.dodig.mil/hotline

1-800-424-9098



DEPARTMENT OF STATE HOTLINE

www.stateoig.gov/hotline

1-800-409-9926 or 202-647-3320



**U.S. AGENCY FOR INTERNATIONAL
DEVELOPMENT HOTLINE**

oig.usaid.gov/report-fraud

1-202-712-1070

PARTICIPATING OVERSIGHT AGENCIES

Department of Defense Office of Inspector General

(703) 604-8324
<http://www.dodig.mil>

Department of State Office of Inspector General

(571) 348-0200
<https://www.stateoig.gov>

U.S. Agency for International Development Office of Inspector General

(202) 712-1150
<http://oig.usaid.gov>

Special Inspector General for Afghanistan Reconstruction

(703) 545-6000
<http://www.sigar.mil>

U.S. Government Accountability Office

(202) 512-3000
<http://www.gao.gov>

Department of Homeland Security Office of Inspector General

(202) 254-4000
<https://www.oig.dhs.gov>

Department of Justice Office of Inspector General

(202) 514-3435
<https://oig.justice.gov>

Department of the Treasury Office of Inspector General

(202) 622-1090
<https://www.treasury.gov/oig>

Social Security Administration Office of Inspector General

(800) 269-0271
<https://oig.ssa.gov>

Office of the Intelligence Community Inspector General

(855) 731-3260
<https://www.dni.gov/index.php/who-we-are/organizations/icig/icig-who-we-are>

Army Audit Agency

(703) 545-5882
<http://www.army.mil/aaa>

Naval Audit Service

(202) 433-5525
<https://www.secnav.navy.mil/navaudsvc>

Air Force Audit Agency

(703) 614-5626
<http://www.afaaf.af.mil>

Department of Energy OIG

(800) 541-1625
<https://www.energy.gov/ig/office-inspector-general>

Department of Health and Human Services OIG

(800) 447-8477
<https://oig.hhs.gov>



DEPARTMENT OF DEFENSE INSPECTOR GENERAL

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