LEAD INSPECTOR GENERAL FOR OVERSEAS CONTINGENCY OPERATIONS

OPERATION FREEDOM'S SENTINEL

REPORT TO THE UNITED STATES CONGRESS

JANUARY 1, 2017–MARCH 31, 2017

LEAD INSPECTOR GENERAL MISSION

The Lead Inspector General for Overseas Contingency Operations coordinates among the Inspectors General specified under the law to:

- develop a joint strategic plan to conduct comprehensive oversight over all aspects of the contingency operation
- ensure independent and effective oversight of all programs and operations of the federal government in support of the contingency operation through either joint or individual audits, inspections, and investigations
- promote economy, efficiency, and effectiveness and prevent, detect, and deter fraud, waste, and abuse
- perform analyses to ascertain the accuracy of information provided by federal agencies relating to obligations and expenditures, costs of programs and projects, accountability of funds, and the award and execution of major contracts, grants, and agreements
- report quarterly and biannually to the Congress and the public on the contingency operation and activities of the Lead Inspector General

(Pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978)

FOREWORD

We are pleased to publish the Lead Inspector General (Lead IG) quarterly report on Operation Freedom's Sentinel (OFS). This is our eighth quarterly report on this overseas contingency operation, discharging our individual and collective agency oversight responsibilities pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978. Two complementary missions constitute OFS: 1) the U.S. counterterrorism mission against al Qaeda, the Islamic State of Iraq and Syria-Khorasan, and their affiliates in Afghanistan, and 2) U.S participation, with North Atlantic Treaty Organization (NATO) allies and partner nations, in the NATO-led Resolute Support Mission (Resolute Support) to train, advise, and assist Afghan security forces. The objectives of the Resolute Support mission are the establishment of self-sustaining Afghan National Army and other elements of the Ministry of Defense, as well as the Afghan National Police and other elements of the Ministry of the Interior, that can maintain security in Afghanistan.

This quarterly report updates information on significant events involving OFS and the NATO-led efforts to build and strengthen Afghan security forces, during the period from January 1 to March 31, 2017. This report also features oversight work conducted by the Lead IG Offices of Inspector General and partner oversight agencies during the same period, and ongoing and planned oversight work, as of March 31, 2017.

Working in close collaboration, we remain committed to providing comprehensive oversight and timely reporting on OFS. Collectively, we strive to inform the U.S. Congress and the public about this critical mission and to improve the efficiency and effectiveness of U.S. Government programs and operations conducted in support of it.

Glenn A. Fine
Acting Inspector General
U.S. Department of Defense

Steve A. Linick
Inspector General
U.S. Department of State and the Broadcasting Board of Governors

Ann Calvaresi Barr
Inspector General
U.S. Agency for International Development

On the cover: (clockwise from top left) A U.S. Army UH-60 Black Hawk crew chief scans the horizon during a flight over Jalalabad (U.S. Army photo); Four A-29 Super Tucanos arrive in Kabul before the beginning of the 2017 fighting season (U.S. Air Force photo); Afghan National Mine Removal Group soldiers aim weapons during marksmanship training in Jalalabad (U.S. Air Force photo); Wounded warriors from Afghanistan visit Headquarters Resolute Support in Kabul. (U.S. Air Force photo); Afghan National Army 215th Corps mechanics work together to repair a Humvee in Helmand Province (NATO photo); Afghan National Army Officer's Academy graduation, March 9, 2017 (Resolute Support Media photo).

MESSAGE FROM THE LEAD INSPECTOR GENERAL

Glenn A. Fine

I am pleased to present the eighth report on Operation Freedom's Sentinel (OFS). This report summarizes the quarter's key events, and describes completed, ongoing, and planned Lead Inspector General (Lead IG) and partner agency oversight work relating to OFS.

The conflict in Afghanistan continued this quarter as the Taliban used deadly high-profile bombings and coordinated attacks to destabilize the Afghan government. According to military commanders, the conflict remained a stalemate where neither side could significantly alter the combat environment.

In February, I traveled to Afghanistan, Iraq, and Jordan, along with fellow Inspectors General (IGs), Steve Linick of the Department of State (DoS) and Ann Calvaresi Barr of the U.S. Agency for International Development (USAID). This was the first time that the three IGs who have Lead IG responsibilities traveled in theater together. It was important that we traveled together to the region, because the overseas contingency efforts can succeed only through a whole-of-government approach, and our oversight has to be coordinated. On this trip, we had an opportunity to talk to the commanders on the ground, the Ambassadors in country, and the chiefs of the USAID missions, and to hear their assessment of the challenges they face.

This quarter, the Lead IG agencies and their partners continued oversight of OFS, releasing 5 reports and conducting 36 ongoing oversight projects. The Lead IG agencies also have 29 OFS-related investigations relating to alleged procurement fraud, corruption, and trafficking in persons.

Examples of completed oversight activities highlighted in this report include a DoD OIG audit that found Afghan and coalition authorities failed to exercise adequate control over U.S.-funded contracts that provide fuel to the Afghan army. The audit determined that, because the accuracy of fuel consumption reports could not be verified, coalition authorities did not have reasonable assurance that fuel valued at $174.7 million was used for its intended purpose.

Also this quarter, I, as the Lead IG for OFS, in coordination with the DoS IG, the USAID IG, and Special Inspector General for Afghanistan Reconstruction responded to a requirement in the National Defense Authorization Act for FY 2017 to report on FY 2017 oversight activities planned for Afghanistan. The report, which discussed the IGs' oversight responsibilities, planned oversight activity and associated funding, and coordination processes to reduce overlap in oversight, was issued on February 21, 2017.

Finally, my Lead IG colleagues and I again thank the dedicated OIG employees who perform these oversight responsibilities, especially those employees who are stationed in Afghanistan or who travel there to conduct this work.

Glenn A. Fine
Lead Inspector General for Operation Freedom's Sentinel
Acting Inspector General
U.S. Department of Defense

A U.S. Army UH-60 Black Hawk crew chief scans the horizon during a flight over Jalalabad. (U.S. Army photo)

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EXECUTIVE SUMMARY

This report is issued pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978, which requires that the designated Lead IG provide a quarterly report, available to the public, on an overseas contingency operation. The Department of Defense (DoD) IG is the designated Lead IG for OFS. The Department of State (DoS) IG is the Associate Lead Inspector General for OFS. A summary of Lead IG statutory requirements is found in Appendix A.

The U.S. Agency for International Development (USAID) IG is designated by the Inspector General Act as the third IG responsible for oversight of overseas contingency operations. While USAID has no OFS-related programs or activities, the USAID IG conducts audits, investigations, and other activities in Afghanistan. The USAID IG coordinates those activities, as appropriate, with other oversight entities. Therefore, a summary of USAID oversight work is included in this report.

This report contains information from the Lead IG agencies as well as from partner oversight agencies. This unclassified report covers the period from January 1 through March 31, 2017. The methodology for obtaining information used in this report and for drafting the report can be found in Appendix B.

THE STALEMATE BETWEEN THE AFGHAN NATIONAL DEFENSE AND SECURITY FORCES AND THE TALIBAN CONTINUED

Combat activity in Afghanistan continued with little pause this quarter as the United Nations reported 1,877 armed clashes in January alone—the highest January number ever recorded by the UN

Combat activity in Afghanistan continued with little pause this quarter as the United Nations (UN) reported 1,877 armed clashes in January alone—the highest January number ever recorded by the UN.[1] The Taliban and the Islamic State in Iraq and Syria-Khorasan (ISIS-K) staged several deadly high profile attacks employing suicide bombers, demonstrating their ability to cause significant damage and undermine the Afghan government using minimal resources.[2] On January 10, the Taliban carried out 4 bomb attacks in 3 provinces that killed or wounded over 200 people. Several weeks later the Taliban struck twice in the capital of Kabul with suicide bombs coupled with a small group of fighters that killed 16 and wounded 50.[3] Throughout the quarter, the Taliban mounted a series of attacks in areas around Lashkar Gah, the capital of Helmand province.[4]

Aided by U.S. airstrikes, Afghan security forces countered insurgent attacks in Helmand and other provinces this quarter, and neither the Afghan government nor the Taliban gained significant territory.[5] As part of a larger Afghan National Defense and Security Forces (ANDSF) operation on February 26, a U.S. airstrike killed Mullah Abdul Salam, the Taliban leader in the volatile Kunduz province.[6]

U.S. Secretary of Defense James Mattis at Resolute Support Headquarters with Commanding General John Nicholson. (Resolute Support Media photo)

According to General John W. Nicholson, Commander, U.S. Forces-Afghanistan (USFOR-A), the situation at the end of the quarter remained a "stalemate" with neither the Afghan government nor the Taliban capable of "fundamentally altering the operational environment."[7] At the end of February, the Afghan government controlled or influenced 243 of the country's 407 districts, up slightly from 233 in November 2016. However, the number of districts under Taliban control or influence increased slightly since November, from 41 to 45. As both sides gained control or influence, the number of contested districts, where neither side had maintained control or influence, declined from 133 to 119.[8]

However, Secretary of Defense James Mattis indicated that the number of Afghan residents under control was probably a more valuable indicator of influence than the number of districts.[9] In this regard, between August 2016 and February 2017, the number of persons living in districts under government control declined by 2.7 percent (from 22.0 to 21.4 million) while the number of persons living in districts under insurgent control increased by 7.1 percent (from 2.8 to 3 million).[10] This occurred even though control over the population had been the focus of ANDSF operations over the past year.[11]

According to General Nicholson, U.S. and Afghan counterterrorism operations have achieved significant progress in diminishing the capabilities of ISIS-K.[12] Focusing on eastern Nangarhar province, U.S. and Afghan special operations forces killed at least 250 ISIS-K fighters, reducing their number to about 700, down from about 1,000 last quarter.[13] Still, ISIS-K demonstrated a continuing ability to threaten Afghan stability, killing six employees of the International Committee of the Red Cross in northern Jawzjan province and staging two high profile attacks in Kabul. The second of those attacks was particularly deadly. On March 8, 4 ISIS-K gunmen disguised as hospital staff stormed Kabul's main military hospital and opened fire on patients and staff, killing at least 49 and injuring 96.[14]

U.S.-Afghanistan counterterrorism operations killed two long-time al Qaeda leaders who were operating in Afghanistan-Pakistan border areas. On January 9, Sailfullah Akhtar, al Qaeda's leader for eastern Afghanistan, was killed in a raid in the southern province of Ghazni. On March 19, a U.S. drone strike in Paktika province killed Qari Muhammad Yasin, a senior al Qaeda military commander.[15]

A growing concern this quarter involved challenges from "external actors"—defined by U.S. commanders as outside countries that support violent extremist groups in Afghanistan or in the Afghanistan-Pakistan border region. In their testimony to Congress this quarter, Generals Nicholson and Joseph L. Votel, Commander, U.S. Central Command, identified Russia, Iran, and Pakistan, as the primary external actors.[16]

General Nicholson stated that Russia's public overtures to the Taliban "overtly legitimized" the insurgent group and that Russia might be providing some support to the Taliban as part of an effort to undermine the United States and NATO.[17] Russia asserted that its involvement in Afghanistan was necessary for long-term stability, fighting ISIS-K, and countering narcotics trafficking.[18] This quarter, Russia expanded its efforts, begun in December 2016, to sponsor regional talks addressing the conflict in Afghanistan. Neither the United States nor Afghanistan participated in the December meeting.[19] On February 15, representatives from Russia, China, Pakistan, India, Iran, and Afghanistan met in Moscow to discuss terrorism and security in Afghanistan.[20] A second round of talks was planned for mid-April 2017.[21]

General Nicholson also reported that Iran was supporting the Taliban, primarily in western Afghanistan. Although Iran had provided some economic support to

Kabul National Military Hospital nurses walk along the patient wards in a recently repaired hallway that incurred damaged during the March 8 attack on the hospital (DoD photo)

Afghanistan, General Nicholson stated that Iran, like Russia, had legitimized the Taliban and undermined the Afghan government efforts to achieve stability in the country.[22]

The Afghanistan-Pakistan relationship appeared to deteriorate, with an increase in cross-border artillery shelling, accusations by both sides that the other was harboring terrorists, and Pakistan's closure of two major border crossings for over a month.[23] USFOR-A reported that, "in this delicate and complex strategic environment," the military-to-military relationship between the two countries served as a "vital…channel for constructive engagement."[24]

The Afghanistan-Pakistan relationship appeared to deteriorate with an increase in cross-border artillery shelling, accusations by both sides that the other was harboring terrorists, and Pakistan's closure of two major border crossings for over a month

In an effort to strengthen communication between ANDSF officers and their Pakistani counterparts, Resolute Support officials sponsored multiple military-to-military general officer engagements this quarter.[25] USFOR-A reported that the officers involved, from both sides, conducted themselves "collegially and with uniform professionalism." Although the primary concern of the Afghan representatives was the cessation of cross-border attacks by the Pakistani military, the parties involved said they recognized the need to continue to develop processes, at the general officer level, to ensure non-violent and professional dispute resolution regarding any future border issues.[26]

Turmoil continued to grow within the Afghan government. Media reports indicated there was continuing discord involving the Chief Executive Officer Abdullah Abdullah, First Vice President Rashid Dostum, and Atta Mohammed Noor, the governor of Balkh province. Noor's long-standing rivalry with Dostum intensified after Noor claimed that President Ghani offered him the position of first vice president, replacing Dostum, and a gun battle erupted between Dostum and Noor supporters.[27] Additionally, the Afghan government said that it continued its investigation into allegations that Dostum physically assaulted a political rival in November 2016.[28]

In his testimony to the Senate Armed Services Committee on February 9, 2017, General Nicholson emphasized that the diplomatic community has the primary role in reinforcing the stability of the Afghan government. USFOR-A plays a supporting role, he said, by urging all political actors "to not allow their political process to undermine the security gains made at such high cost."[29]

RESOLUTE SUPPORT AGAIN REPORTED PROGRESS IN BUILDING ANDSF CAPACITY

According to Brigadier General Charles Cleveland, Resolute Support Deputy Chief of Staff for Communications, NATO advisors emphasized strengthening the ANDSF in four ways during the 2016-2017 winter campaign: improving leadership, implementing an operational readiness cycle, reequipping battalions, and improving accountability.[30] As a result of deficiencies in ANDSF leadership, long cited by U.S. officials as a major challenge, the Afghan government replaced ineffective leaders, began the implementation of a merit-based selection system, and provided additional leadership training.[31] Resolute Support officials also reported that Afghan security forces made

Afghan National Mine Removal Group soldiers aim weapons during marksmanship training in Jalalabad. (U.S. Air Force photo)

progress implementing a fight-train-rest cycle, received vehicles and weapons to replenish battle losses and attrition for 14 Army battalions, and expanded enrollment in the biometric identification system—a measure that is part of a coalition effort to reduce Afghan Ministry of Defense (MoD) and Ministry of Interior (MoI) payroll corruption.[32]

As in previous quarters, DoD sources reported varying degrees of progress in building institutional capacity in the MoD and MoI, which administer Afghan army and police forces.[33] U.S. command officials in Afghanistan described improvements in budget planning and execution, validation of ANDSF service records, control over ammunition inventories, and conducting combined Afghan army-police operations.[34] However, U.S. officials reported that the ministries continued to face challenges in building procurement capability, establishing a force management process, and gathering adequate intelligence information to support counterterrorism operations.[35]

In his testimony before the Senate Armed Services Committee on February 9, 2017, General Nicholson identified a "shortfall of a few thousand" NATO military personnel, who were needed to expand advisory efforts across the ministries.[36]

THE ANDSF FOCUSED ON TRAINING AND DEVELOPMENT

As noted above, during the winter months, the ANDSF focused on training and implementation of sustainable train, fight, and rest cycles for Afghan soldiers and police. Coalition advisors identified this as a key priority to ensure that Afghan units maintain combat effectiveness and are not degraded by the high operational tempo.[37] ANDSF leadership also initiated steps to attempt to reduce casualty rates from the elevated levels they endured last year. Afghan National Army (ANA) corps commanders were ordered to reduce the use of checkpoints, which tie personnel down in vulnerable, static positions, and instead employ their limited force structure in a more mobile fashion.[38]

An Afghan A-29 Super Tucano flies over Afghan terrain during a training mission. (U.S. Air Force photo)

According to Resolute Support officials, this quarter the ANDSF demonstrated improved operational capacity, particularly with the successful targeting and elimination of high value ISIS-K targets.[39] However, the ANA and Afghan National Police (ANP) continued to overuse and misuse their special operations forces, employing those elite units outside of their defined roles at what USFOR-A described as an unsustainably high tempo.[40]

Although the ANP reported strong recruitment numbers, those gains were offset by a high rate of attrition due to casualties, desertion, and low rates of reenlistment.[41] In addition, police morale suffered this quarter because some police in the country's most volatile regions went several months without pay.[42]

This quarter, the Afghan Air Force (AAF) received delivery of 4 additional A-29 Super Tucano fixed-wing aircraft, increasing the size of its A-29 fleet from 8 to 12. The AAF focused on training this quarter, and a total of 10-12 combat qualified A-29 crews were expected to have been trained by mid-April.[43] As of November 30, 2016, the AAF had nine qualified A-29 crews.[44]

SELECTED KEY EVENTS, 1/1/2017–3/31/2017

JANUARY 10
Bombing attacks attributed to the Taliban killed at least 50 in Kabul, 7 in Helmand, and 12 in Kandahar, including 6 diplomats from the United Arab Emirates.

JANUARY 20
Taliban assaulted several police checkpoints in Maywand district of Kandahar, killing 16 ANP and capturing 2 outposts.

JANUARY 30-FEBRUARY 3
Taliban staged multiple attacks in Sangin district, Helmand province, claiming 100 ANDSF casualties. CEO Abdullah visited province to conduct a security assessment.

FEBRUARY 7
An ISIS-K suicide bomb attack at the Afghan Supreme Court killed 22 and wounded over 40.

FEBRUARY 8
ISIS-K gunman killed six International Committee of the Red Cross workers in northern Jowzjan province.

FEBRUARY 9
General Nicholson testified before the Senate Armed Services Committee on the situation in Afghanistan.

Presidents Trump and Ghani discussed the U.S.-Afghanistan strategic partnership by telephone.

■ = Anti-Government Insurgency

FIGHT AGAINST CORRUPTION CONTINUES

In January, the Afghan government inaugurated new facilities for the Anti-Corruption Justice Center in Kabul.[45] Since it became operational at its previous facility in November 2016, the center has prosecuted seven high-level corruption cases, including two involving Afghan major generals. One trial concluded this quarter resulted in the conviction of a general for accepting a $150,000 bribe on a major fuel contract. He was sentenced to 14 years in prison and ordered to pay a fine in the amount of the bribe he accepted.[46]

However, according to CSTC-A officials, the Anti-Corruption Justice Center was in its infancy and faced challenges in organization, docketing cases, and strategic communication. Elements of the international community have recognized these challenges, with the United Kingdom and European Union committing to provide five advisors to support the Center.[47]

LEAD IG REPORTING AND OVERSIGHT

This quarter, the Lead IG agencies and an oversight partner released five reports that examined OFS-related matters. These projects examined criteria used to identify OCO costs and the Navy's ability to accurately report OCO costs, controls over Afghan fuel contracts, security at Embassy Kabul, and operations at Embassy Islamabad. Table 1 lists reports released this quarter, while a summary of each report is included in the section on Completed Audit, Inspection, and Evaluation Projects, starting on page 66.

In addition, as required by Section 1217 of the National Defense Authorization Act for FY 2017, the Acting DoD IG, as the Lead IG for OFS, in coordination with the DoS

FEBRUARY 15
Secretary Jim Mattis attended a meeting of NATO defense ministers in Brussels as part of his first Middle East visit as Secretary of Defense.

Russia hosted a six-country meeting in Moscow to address Afghan security situation.

FEBRUARY 16
Pakistan closed two major border crossings into Afghanistan.

FEBRUARY 26
A U.S. drone strike killed the Taliban commander for Kunduz province and several of his fighters.

MARCH 1
Taliban suicide bombings and an ensuing shootout at an ANP compound in Kabul killed 22 and wounded over 100.

MARCH 8
ISIS-K gunmen attacked Kabul hospital, killing at least 49 and wounding 96.

MARCH 20
Pakistan reopened border crossings.

MARCH 31
Secretary of State Rex W. Tillerson met with NATO foreign ministers in Brussels to discuss burden sharing among NATO members, NATO's response to terrorism, and its approach to Russia.

Table 1.

Oversight Reports Released, as of 3/31/2017

Project	Release Date
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
Navy Inaccurately Reported Costs for Operation Freedom's Sentinel in the Cost of War Reports (DODIG-2017-067)	March 16, 2017
Combined Security Transition Command–Afghanistan Improved Controls Over U.S.-Funded Ministry of Defense Fuel Contracts, but Further Improvements are Needed (DODIG-2017-041)	January 11, 2017
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
Management Assistance Report: Improvements Needed to the Security Certification Process to Ensure Compliance with Security Standards at Embassy Kabul, Afghanistan (AUD-MERO-17-28)	March 7, 2017
Inspection of Embassy Islamabad, Pakistan (ISP-I-17-11A)	February 28, 2017
GOVERNMENT ACCOUNTABILITY OFFICE	
OMB and DOD Should Revise the Criteria for Determining Eligible Costs and Identify the Costs Likely to Endure Long Term (GAO-17-68)	January 18, 2017

IG, the USAID IG, and the Special Inspector General for Afghanistan Reconstruction (SIGAR), submitted a report to Congress on the oversight activities planned in Afghanistan for FY 2017. The report addressed the IGs' oversight requirements, listed their ongoing and planned oversight projects for FY 2017, and included the estimated funding to support these projects. The report also discussed areas of anticipated overlap in planned oversight activities and the processes used to coordinate activities and reduce redundancies, standards used in developing oversight products, and statutory revisions designed to improve the administrative aspects of the Lead IG process. The report, entitled *Inspector General Oversight Activities in Afghanistan*, was issued on February 21, 2017.

Lead IG agencies and their oversight partners had 36 ongoing and 13 planned oversight projects, as of March 31, 2017. For example, these ongoing oversight projects relate to coalition efforts to build capacity in the Afghan ministries, countering terrorism and narcotics, and allegations of child sexual abuse.

Although USAID has no OFS-related programs or activities, it conducts stabilization and aid activities in Afghanistan in many sectors, including agriculture, democracy and governance, economic growth, education, gender promotion, health, infrastructure, and humanitarian assistance. USAID OIG conducts audits and investigations in Afghanistan related to these programs. We are including this information about USAID OIG activities to provide a more comprehensive update on the oversight of U.S. government programs in Afghanistan, including those not involving OFS-related programs.

INVESTIGATIONS AND HOTLINE ACTIVITY

During the quarter, the Lead IG investigative components and the military investigative organizations initiated nine OFS-related investigations, involving allegations of procurement or program fraud, theft, and trafficking in persons. Seven investigations were closed during the period.

As of March 31, 2017, 29 investigations involving OFS-related programs and operations remained open. These open investigations do not include "legacy cases" that the Defense Criminal Investigative Service (DCIS), the DoD OIG's investigative component, and the DoS OIG special agents are continuing to pursue related to actions committed during Operation Enduring Freedom, the combat mission in Afghanistan that concluded in December 2014, or the investigations that SIGAR is conducting. The OFS-related investigations involved allegations of procurement, grant, and other program fraud; corruption involving U.S. Government officials; theft and diversion of Government funds or equipment; trafficking in persons, and other offenses.

The DoD OIG, the entity that tracks hotline activities among the Lead IG agencies and other OFS-related organizations, received and coordinated 43 contacts related to OFS and opened 77 cases during the quarter. These contacts were referred within the DoD OIG, to the Lead IG agencies, or to other investigative organizations for review and, as appropriate, investigation.

JOINT STRATEGIC PLANNING

On March 9, 2017, Lead IG agency representatives convened a summit to continue the FY 2018 comprehensive joint strategic planning for Afghanistan, including OFS. Later in March, Lead IG representatives met with SIGAR to discuss further the strategic oversight areas. The Lead IG representatives agreed on five strategic oversight areas for FY 2018 planning:

- Security
- Governance and Civil Society
- Humanitarian Assistance
- Stabilization and Infrastructure
- Support to Mission

The Lead IG representatives will continue meeting to plan projects consistent with these areas and discuss complementary and coordinated oversight. The FY 2018 joint strategic oversight plan for Afghanistan, to include OFS, will be issued in the fall.

SPECIAL FORCES
COMMANDO
AFGHANISTAN

An Afghan Commando attends a ceremony in Kabul to honor the Afghan wounded warriors. (NATO photo)

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AT A GLANCE

OPERATION FREEDOM'S SENTINEL

1 of 4 Super Tucanos that arrived in Kabul on March 20, bringing the total of A-29s in the AAF to 12. (U.S. Air Force photo)

MISSION

U.S. forces carry out two complementary missions under the military operation known as OFS: counterterrorism operations against al Qaeda, its affiliates, and ISIS-K in Afghanistan; and support for NATO's Resolute Support capacity-building effort, which seeks to build the capacity of the MoD and MoI and to strengthen the ANDSF. OFS began on January 1, 2015, when the United States ended 13 years of combat operations in Afghanistan under Operation Enduring Freedom and transitioned to a NATO-led train, advise, and assist role, while continuing U.S. counterterrorism operations. At that point, the Afghan government assumed full responsibility for the security of Afghanistan with limited U.S. or coalition support on the battlefield.

HISTORY

U.S. combat operations began on October 7, 2001, to disrupt the use of Afghanistan as a terrorist base of operations and to attack the military capability of the Taliban regime, which harbored the al Qaeda terrorist organization responsible for the September 11, 2001, attacks on the World Trade Center and the Pentagon. The Taliban regime fell quickly and U.S. officials declared an end to major combat on May 1, 2003. Subsequently, the United States and its coalition of international partners sought to build a strong, democratic Afghan central government. However, as the new Afghan government developed, NATO-led forces, which had retained interim responsibility for national security, encountered persistent efforts by Taliban forces to recapture lost territory. The deteriorating security situation resulted in a surge in U.S. troop strength from 30,000 in early 2009 to approximately 100,000 from 2010 to 2011. The surge reversed Taliban momentum and enabled a gradual reduction of U.S. forces to 16,100 by December 31, 2014, when the NATO-led combat mission ended and OFS began. The U.S. troop ceiling dropped to 8,448 in January 2017.

Paying for the ANDSF–an International Effort

The primary responsibility for funding the ANDSF rests with the Afghan government. However, NATO and its partner nations continue to play a prominent role in financially sustaining Afghan security forces and have pledged to continue that support through 2020. The Afghan government uses its own funds to support the ANDSF and the international community provides additional funding through three mechanisms. Projected FY 2017 funding amounts from all sources are below.

Sources: See Endnotes, page 120

TALIBAN AND ISIS-K PRESS ATTACKS, AS STALEMATE CONTINUED

Combat activity in Afghanistan continued unabated into 2017.[1] The UN reported that the number of armed clashes in January 2017 reached 1,877, the highest January number ever recorded by the UN.[1] The Taliban, and its affiliated organization, the Haqqani Network, remained the primary threat to the Afghan government. Additionally, ISIS-K continued to demonstrate expanded reach by staging high profile attacks in Kabul. However, offensive operations by Afghan and U.S. security forces reduced the ISIS-K presence in its home territory of Nangarhar province.[3]

General Nicholson, in his statement to the Senate Armed Services Committee on February 9, stated that, as the quarter ended, the conflict remained "a stalemate where the equilibrium favors the [Afghan] government." He defined that situation as one where "[n]either the Taliban nor the ANDSF is currently capable of fundamentally altering the operational environment."[4]

According to data concerning district and population control provided by USFOR-A, over the 3-month period ending February 20, 2017, both the Afghan government and the Taliban slightly increased the number of districts under their control or influence. Of the 407 districts in Afghanistan, the Afghan government increased the number it controlled from 83 to 97, but experienced a decrease in the number it influenced from 150 to 146.[5] During the same period, the Taliban increased the number it controlled from 9 to 11 and the number it influenced from 32 to 34.[6] The number of contested districts, where neither side maintained control or influence, declined from 133 to 119.[7]

According to Secretary of Defense Jim Mattis, "the amount of land [controlled by the established government] is probably less important in wars among the people than ... the percentage of people who are protected by the government."[8] The Afghan government's control over its population, the focus of ANDSF operations over the past year, decreased slightly since last summer.[9] In August 2016, approximately 22.0 million Afghans (out of a total population of 32.6 million) lived in districts under government control or influence.[10] In November, that number had dropped to 20.4 million, but recovered to 21.4 million in February 2017, for an overall reduction of 2.7 percent.[11] Insurgent control over population increased by 7.1 percent during the same period, from 2.8 million in August 2016 to 3.0 million by February 2017.[12]

Offensive operations by Afghan and U.S. security forces reduced the ISIS-K presence in its home territory of Nangarhar province

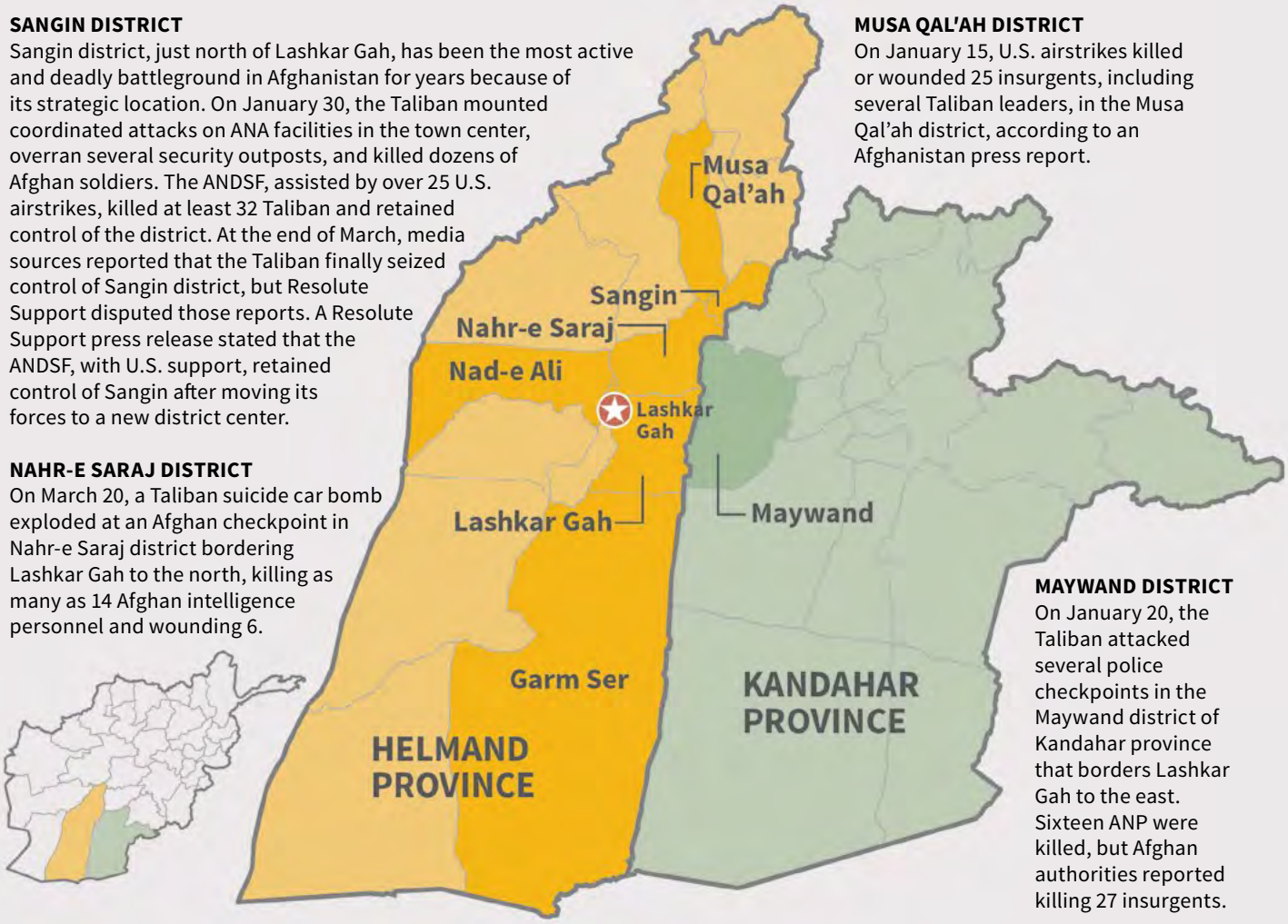
Although the Taliban initiated numerous battles with Afghan security forces throughout the country, it did not mount coordinated attacks against provincial capitals or population centers as it had last quarter. Rather, the primary Taliban focus was on Helmand province, where it attempted to expand its control in districts surrounding Lashkar Gah, the provincial capital. In addition, the Taliban launched several high-profile attacks—primarily suicide bombers in combination with small suicide squads—that demonstrated its ability to penetrate Afghan security forces and cause significant damage using limited resources.[13]

AFGHAN, U.S. FORCES RESPOND AS TALIBAN SURROUND LASHKAR GAH

SANGIN DISTRICT
Sangin district, just north of Lashkar Gah, has been the most active and deadly battleground in Afghanistan for years because of its strategic location. On January 30, the Taliban mounted coordinated attacks on ANA facilities in the town center, overran several security outposts, and killed dozens of Afghan soldiers. The ANDSF, assisted by over 25 U.S. airstrikes, killed at least 32 Taliban and retained control of the district. At the end of March, media sources reported that the Taliban finally seized control of Sangin district, but Resolute Support disputed those reports. A Resolute Support press release stated that the ANDSF, with U.S. support, retained control of Sangin after moving its forces to a new district center.

NAHR-E SARAJ DISTRICT
On March 20, a Taliban suicide car bomb exploded at an Afghan checkpoint in Nahr-e Saraj district bordering Lashkar Gah to the north, killing as many as 14 Afghan intelligence personnel and wounding 6.

MUSA QAL'AH DISTRICT
On January 15, U.S. airstrikes killed or wounded 25 insurgents, including several Taliban leaders, in the Musa Qal'ah district, according to an Afghanistan press report.



MAYWAND DISTRICT
On January 20, the Taliban attacked several police checkpoints in the Maywand district of Kandahar province that borders Lashkar Gah to the east. Sixteen ANP were killed, but Afghan authorities reported killing 27 insurgents.

NAD-E ALI DISTRICT
On January 28, a coordinated Taliban attack on an ANA base in the Nad-e Ali district was repulsed by Afghan security forces that reportedly killed or wounded 14 insurgents.

During March 12-14, Afghan and U.S. airstrikes against insurgent targets in Nad-e Ali (and Garm Ser) districts killed at least 31 Taliban. Another airstrike on March 27 killed 16. An Afghan special forces raid on March 13 in Nad-e Ali district freed 32 prisoners held by the Taliban.

LASHKAR GAH
On February 11, a Taliban suicide car bomb rammed a group of Afghan soldiers who were waiting to collect their salaries outside a bank in Lashkar Gah, killing 7 and wounding 20.

In an insider attack on February 27, an Afghan policeman linked to the Taliban shot and killed 12 colleagues at a checkpoint in Lashkar Gah.

GARM SER DISTRICT
On February 3, the Taliban assaulted several security checkpoints in Garm Ser district, immediately south of Lashkar Gah. ANDSF forces repulsed the attack. Eleven ANDSF and 16 Taliban were killed in the attacks.

Sources: See endnotes, page 120

A doctor walks the corridors of Kabul National Military Hospital on March 8, after a group of terrorist gunmen disguised as doctors attacked the hospital. (U.S. Navy photo)

High-Profile Taliban Attacks in Kabul, Kandahar, Helmand

On January 10, there were four deadly bombings attributed to the Taliban—two in Kabul, one in the capital of Kandahar province, and another in the capital of Helmand province. In total, they killed or wounded over 200 according to media reports although casualty figures varied.[14] The Taliban claimed responsibility for the Kabul attacks where a suicide bomber triggered explosives near the Afghan Parliament compound and a second bomb exploded near Afghan security force personnel who had gathered near the first bombsite.[15] Local media reports estimated the Kabul attack death toll at 50 with over 100 wounded.[16]

The attack in the city of Kandahar occurred in the provincial governor's guesthouse where a hidden bomb detonated during a meeting between Afghan officials and diplomats from the United Arab Emirates (UAE). The attack killed six UAE diplomats, including the UAE ambassador to Afghanistan. Six Afghan officials, including the deputy governor of Kandahar and two members of the Afghan parliament, also died in the bombing.[17] Although the Taliban denied staging the attack, the Afghan National Security Advisor and ANDSF officials insisted that either the Taliban or its affiliate, the Haqqani Network, was responsible.[18]

In another attack on January 10, a Taliban suicide bomber targeted a group of militia commanders at a private home, killing at least seven and wounding three in Lashkar Gah, the capital of Helmand province.[19]

On March 1, the Taliban struck Kabul, again with suicide attacks in two locations. In one of the attacks, a suicide car bomber rammed his vehicle into the gates of an ANP compound in western Kabul, allowing several Taliban fighters into the compound where they engaged in a gun battle with Afghan police. After several hours, the battle ended with all the insurgents killed. The second attack occurred in eastern Kabul, where a suicide bomber detonated his vest outside the offices of the Afghan National Directorate for Security. Media sources reported that the two attacks left at least 16 people dead and 50 wounded.[20]

In January, the Taliban released a video of two American University in Afghanistan professors, one an American, who had been kidnapped in August 2016. The professors, according to the New York Times citing "American officials," were being held by the Haqqani Network. The video depicted the professors asking the United States to press the government of Afghanistan not to execute Taliban prisoners. Also believed held by the Haqqanis since 2012, according to the media, are at least one additional American and her Canadian husband. They have had two children during their captivity.[21]

Aided by U.S. airstrikes, Afghan security forces repulsed the Taliban attacks in most areas this quarter and, according to local Afghan officials, retained control of 7 of the 14 districts in Helmand

Helmand Province Remains Primary Taliban Target

The high-profile attack in Lashkar Gah on January 10 initiated a series of Taliban offensives over the following weeks in locations surrounding the provincial capital, which the Taliban had attempted, but failed, to capture in 2016. According to the Institute for the Study of War, the Taliban mounted attacks against four district centers in Helmand during January and February 2017 in an effort to weaken Afghan security forces and position itself to attack Lashkar Gah as part of its spring offensive.[22] This approach followed the usual Taliban strategy of seizing surrounding rural areas before launching a larger assault on a main population center.[23] (See the infographic on page 14 showing combat activity in Helmand province this quarter.)

The Afghan government took action this quarter to bolster Helmand defenses. In late January, a 600-person *kandak* (battalion), that had graduated from a specialized combat training course at an ANA regional training center, was deployed to augment Afghan security forces in Helmand.[24] Because of the continuing threat to Lashkar Gah, President Ghani dispatched Chief Executive Officer Abdullah Abdullah to Helmand in February to assess the security situation with provincial officials. During his visit, Abdullah asserted that there was no possibility of Lashkar Gah being captured by the Taliban.[25]

Aided by U.S. airstrikes, Afghan security forces countered the Taliban attacks in most areas this quarter and, according to local Afghan officials, retained control of 7 of the 14 districts in Helmand.[26] This compared to ANDSF control of 10 districts in Helmand during the same period in 2016, according to media sources.[27] However, several of Helmand's districts have repeatedly changed hands and control may remain in dispute.[28] For example, media sources reported that, on March 23, 2017, the Taliban captured the strategic district of Sangin as Afghan security forces withdrew from the district center.[29] However, Afghan and NATO officials maintained that, after inflicting "heavy casualties on Taliban forces" in Sangin, the Afghan government retained control of the district. The reported pullout, according to Resolute Support, was actually a planned relocation of security forces to a new district center a little over a mile from its prior location.[30]

U.S. Forces Killed Taliban Leader for Northern Afghanistan

As part of a larger ANDSF operation in Kunduz province, U.S. forces conducted an airstrike on February 26 that killed Mullah Abdul Salam, a Taliban leader who had been sought by coalition and Afghan authorities for many years, and four of his associates.[31] Described by media sources as the Taliban's "shadow governor" for Kunduz province, Salam was allegedly responsible for the high level of violence and

destruction in northern Afghanistan, particularly in Kunduz.[32] Moreover, he oversaw the Taliban offensive that briefly seized Kunduz City in September 2015.[33] His death prompted President Ghani to state that the Taliban "is no longer a threat to the people of Kunduz," according to TOLOnews, a widely read Afghan news source.[34]

Stating that Salam's death was "an opportunity for change," General Nicholson said that "[t]he Taliban know the only path forward is reconciliation," and that the Afghan government was committed to peace through reconciliation.[35] However, a Taliban spokesperson, quoted in a media source, rejected this alleged opportunity to reconcile and called on U.S. forces to "end this occupation" of Afghanistan.[36]

ISIS-K: Down but Not Out

In his statement to the Senate Armed Services Committee on February 9, General Nicholson reviewed counterterrorism operations against ISIS-K in 2016. He reported that those operations killed one-third of ISIS-K fighters, including 12 top leaders, and reduced the number of districts ISIS-K controlled in Nangarhar province, its home base, from 9 to 3. Additionally, General Nicholson reported that U.S. forces destroyed two dozen ISIS-K structures in Nangarhar and disrupted ISIS-K financial networks.[37] (See the infographic on page 18 describing the strategic significance of Nangarhar.)

Afghan security forces, aided by regular U.S. airstrikes, continued to target ISIS-K fighters this quarter, focusing on Nangarhar districts where ISIS-K maintained a visible presence. According to Voice of America, Afghan officials reported that at least 250 ISIS-K fighters were killed as a result of combined operations during February.[38] In a press conference on March 1, Brigadier General Cleveland estimated that the number of ISIS-K fighters in Nangarhar stood at 700, down from 1,000 in October 2016 and 2,000-3,000 a year earlier.[39] Afghan security forces, assisted by U.S. airstrikes, maintained the pressure on ISIS-K in Nangarhar during March. According to media sources, the ANDSF repulsed coordinated ISIS-K attacks on several security posts on March 5, killing 37 ISIS-K fighters with no ANDSF casualties. U.S. airstrikes killed 16 ISIS-K fighters on March 11. In addition, Afghan and U.S. airstrikes killed 56 ISIS-K fighters on March 14 and 15.[40]

Operations killed one-third of ISIS-K fighters, including 12 top leaders, and reduced the number of districts ISIS-K controlled in Nangarhar province, its home base, from 9 to 3

Despite its dwindling ranks and loss of territory in Nangarhar, ISIS-K maintained its ability to launch high-profile attacks in other areas of Afghanistan.[41] Media sources reported that, on February 7, an ISIS-K operative detonated a suicide belt near the entrance to the Afghan Supreme Court in downtown Kabul, killing at least 20 and wounding more than 40.[42] The following day, six employees of the International Committee of the Red Cross in northern Jowzjan province were killed, allegedly by ISIS-K gunmen, causing the organization to suspend activities in Afghanistan. Although no group claimed responsibility, local Afghan government officials stated that ISIS-K had been active in the area and was to blame for the attack. The Taliban denied involvement.[43]

In a coordinated attack in Kabul on March 8, four ISIS-K gunmen disguised as hospital staff stormed Kabul's main military hospital and opened fire on patients and staff members after a suicide bomber blew himself up at the rear of the hospital. The gunmen

NANGARHAR PROVINCE: BASE OF

Hundreds of trucks wait to enter Pakistan at the border crossing at Torkham Gate in Afghanistan. (Stars and Stripes/Josh Smith photo)

ISIS-K TAKES ROOT ALONG BORDER WITH PAKISTAN
Nangarhar, one of 34 provinces in Afghanistan, became the base of operations for the Islamic State affiliate, ISIS-K, shortly after ISIS-K formed in January 2015. At that time, a Pakistani army operation drove members of the Pakistani Taliban over the border into neighboring Nangarhar province. Those Pakistani Taliban rebranded themselves as members of ISIS, adding the suffix Khorasan to designate their presence in the historic region that encompasses northeastern Iran, southern Turkmenistan, and northern Afghanistan. Within a few months after its formation, ISIS-K captured a large swathe of area in Nangarhar that was formerly controlled by the Taliban. The United States designated ISIS-K a terrorist organization in January 2016, which enabled U.S. counterterrorism forces to directly target the group.

Over the past year, the ANDSF, with U.S. support, has launched operations against ISIS, which has been active in districts, such as Achin, Kot, and Deh Bala, along the border with Pakistan. Brigadier General Cleveland said that almost 700 ISIS fighters operated in the province in 2017, down from an estimated 1000-3000 one year earlier. On February 1, 2017, a senior ISIS leader was killed in a drone strike in the eastern part of the province.

TORKHAM GATE IS A DESIRABLE PRIZE
Geography was a major factor in the ISIS-K decision to maintain its base of operations in Nangarhar province. Pakistan and Afghanistan share a long and porous border. Nangarhar lies at the end of the Khyber Pass, a navigable entry point through the rugged Hindu Kush, a part of the Himalayas, which serves as the main northern route from Pakistan into Afghanistan. In 2015 ISIS-K hoped to control the Khyber Pass entry point in order to tax goods transported on this main artery. What began as a series of checkpoints on both sides of the border is now the official, Pakistani-administered, Torkham Gate, completed on August 2, 2016. Today Afghanistan is dependent on the high volume of trade that moves through Torkham Gate, which became the most frequent crossing point between the two countries. The border crossing has been closed and reopened several times—most recently in March 2017—for a number of reasons, including cross-border skirmishes.

KABUL IS WITHIN REACH OF ISIS-K
The main road from Torkham Gate runs through the provincial capital of Jalalabad straight to the Afghanistan capital of Kabul. ISIS has claimed responsibility for major attacks in Kabul, from a bombing that killed 80 people at a peaceful demonstration by the Afghan Hazara minority members on July 23, 2016, to the killing of 49 people in a 7-hour siege of a military hospital on March 8, 2017.

Sources: See endnotes, page 120

ISLAMIC STATE IN AFGHANISTAN

AFGHAN REFUGEES FROM PAKISTAN FLOOD PROVINCE
In 2016, approximately 370,000 registered Afghan refugees, and 250,000 undocumented Afghans, returned from Pakistan to Afghanistan according to UN estimates. The UN High Commissioner for Refugees attributed the increased migration to a "worsening environment for Afghans in Pakistan." Many of the refugees are now living in makeshift camps in Nangarhar, including around Jalalabad, the provincial capital.

OSAMA BIN LADEN ESCAPED FROM TORA BORA
Between December 6 and December 17, 2001, Afghan forces, supported by U.S. personnel, bombed al Qaeda at a mountain cave complex at Tora Bora—where it was believed Osama bin Laden had his headquarters. Bin Laden remained at large until he was found and killed in 2011 by U.S. forces in Abottabad, Pakistan.

MASSIVE BOMB STRIKE IN NANGARHAR
On April 13, U.S. forces dropped the largest conventional bomb in the American arsenal on an ISIS-K complex in Achin district.

"Jingle trucks" lined up at customs checkpoint at Torkham Gate, Afghanistan. (DoD photo)

moved throughout the hospital killing patients and staff they encountered. They engaged in gun battles with Afghan security forces for nearly seven hours until all four were killed.[44] Resolute Support reported that at least 49 people were killed and 96 injured in the attack.[45]

In a February 2017 interview with officials at the Combating Terrorism Center at the U.S. Military Academy at West Point, General Nicholson stated that ISIS-K is able to regenerate and receives continuing support from its parent organization, the Islamic State in Iraq and Syria (ISIS). He emphasized that ISIS communicates regularly with ISIS-K, providing guidance and a steady flow of funding. He noted that an ISIS-K fighter is paid almost twice as much as a Taliban fighter, which enables ISIS-K to recruit from the Taliban and other extremist groups.[46]

In his testimony to the House Armed Services Committee on March 29, 2017, General Votel noted that of the many terrorist groups faced by the United States in Afghanistan, Iraq, and Syria, ISIS is particularly adept in using information operations to support its objectives. He stated that ISIS had professionals who know how to manipulate the information environment and create situations that cause concern among Western countries.[47]

General Votel noted that of the many terrorist groups faced by the United States in Afghanistan, Iraq, and Syria, ISIS is particularly adept in using information operations to support its objectives

On April 13, U.S. forces dropped a 21,000 pound GBU-43/B Massive Ordnance Air Blast Bomb in the Achin district of Nangarhar province, targeting ISIS-K operatives and their equipment in their tunnel networks. According to Chief Executive Officer of Afghanistan, Abdullah Abdullah, the United States dropped the bomb in coordination with the Afghan government, demonstrating the "joint nature of the operation" and joint commitment to eliminate ISIS-K and terrorist safe havens in Afghanistan.[48] General John Nicholson stated that this was "the right munition to reduce these obstacles and maintain the momentum of our offensive against [ISIS-K]." He added that U.S. forces took every precaution to avoid civilian casualties.[49]

According to a spokesman of the governor of Nangarhar province, the bodies of 90 ISIS-K fighters were pulled out of the wreckage of tunnels destroyed by the bombs, including 4 leaders.[50] Secretary Mattis declined to provide an estimate of the number killed, saying, "[f]or many years we have not been calculating the results of warfare by simply quantifying the number of enemy killed."[51]

EXTERNAL ACTORS COMPLICATE OFS MISSION

Russia

During his February 9, 2017, testimony to the Senate Armed Services Committee, General Nicholson expressed concerns that "Russia is now meddling in Afghanistan" and described the relationship between Afghanistan and Russia as "complex."[52] While Russia claimed that it is working with the Taliban to counter ISIS-K, General Nicholson called this a "false narrative" adding that Russia is simply trying to undermine the United States

and NATO.[53] According to General Nicholson, Russian involvement in Afghanistan has made U.S. efforts to promote peace and stability "more difficult."[54]

On March 23, General Curtis Scaparrotti, NATO Supreme Allied Commander Europe, told the Senate Armed Services Committee that he observed growing Russian influence on the Taliban and the possibility that Russia's involvement might include "perhaps even supply to the Taliban."[55] In testimony before the House Armed Services Committee on March 29, General Votel stated that stability in Afghanistan is challenged by the "malign influence" of external actors, such as Russia. He added that it is "fair to assume they may be providing some sort of support [to the Taliban], in terms of weapons or other things that may be there."[56]

Senior Russian officials asserted that their outreach to the Taliban is to counter ISIS-K and encourage peace talks between the Afghan government and the Taliban.[57] They have publicly denied providing any material support.[58]

However, according to General Nicholson, Moscow "publicly legitimized the Taliban," when it disclosed details of its contact with the group regarding a joint strategy to fight ISIS-K.[59] USFOR-A reported that Russia publicly claimed that its relationship with the Taliban was "necessary" for the preservation of long-term stability and for countering narcotics trafficking.[60] According to TOLOnews, Salahuddin Rabbani, the Afghan Minister of Foreign Affairs, stated that Russian officials assured the Afghan government that all contact between Russia and the Taliban was aimed only at persuading the insurgent group to endorse peace talks with the Afghan government.[61]

According to General Nicholson, "Iran is directly supporting the Taliban in western Afghanistan," which undermines the Afghan government

In March 2017, the Institute for the Study of War stated that the Russians were attempting to legitimize themselves as a dominant regional actor in the Afghan conflict.[62] Other experts offered alternative explanations for Russian behavior. One media source cited Moscow's desire to curb the spread of violent Islam to the Muslims of the Caucasus nations bordering Russia.[63] According to a former UN official who served in Afghanistan, another Russian concern involved narcotics, because most of the opium headed into Russia originates in Afghanistan. Illicit drug use is said to kill 70,000 Russians each year.[64]

Iran

According to General Nicholson, "Iran is directly supporting the Taliban in western Afghanistan," which undermines the Afghan government.[65] USFOR-A reported that, in December 2016, Iran stated that its relationship with the Taliban served the purpose of sharing intelligence information that would assist the Taliban in combat against ISIS-K.[66] However, USFOR-A described this explanation as a "false narrative," emphasizing that U.S. and Afghan forces were the primary counter to ISIS-K.[67]

On the other hand, General Nicholson noted, some aspects of the relationship between the governments of Afghanistan and Iran could be viewed positively.[68] As an example, he cited Iran's support of the Afghan government's arrangement with India that will enable both Afghanistan and Iran to transport goods to and from India using the Iranian port of Chabahar without transiting Pakistan.[69]

EFFORTS INITIATED TO ADDRESS CONFLICT IN AFGHANISTAN

During this quarter, Russia expanded its initiative, begun in December 2016, to sponsor regional talks about the conflict in Afghanistan. The first round of talks occurred on December 27, 2016, and included only Russian, Chinese, and Pakistani officials. Russia claimed it convened the talks to address what the participants saw as a growing threat from ISIS in Afghanistan.[70] However, Afghan officials criticized the December meeting for not involving the Afghan government and expressed doubts that the Russian initiative would have a significant impact.[71]

On February 15, 2017, Russia held a second round of regional talks, this time including representatives from India, Iran, and Afghanistan, in addition to representatives from the original three countries. In March, the Russian Deputy Ambassador to the UN stated that the next round of talks would include representatives from the Central Asian states and the United States. Russian officials also expanded the objectives of the talks to include seeking "a negotiated settlement to the conflict in Afghanistan."[72] DoS officials have declined to participate in the next round of talks, stating that they did not know the objectives for the meetings. It seemed to be a unilateral Russian attempt to assert influence in the region.[73]

Taliban representatives have not been involved in the talks thus far. However, Russia stated that its contacts with the Taliban are aimed at encouraging the insurgent group to enter peace talks with the Afghan government.[74]

A March 23, 2017, an Associated Press report quoted Taliban officials as saying that Pakistani officials had hosted a meeting with the Taliban to press the insurgent group into peace talks with the Afghan government.[75] The Taliban immediately disputed the account, stating that they had not attended any meeting in Pakistan. Anonymous Pakistani government officials reportedly said they were unaware of any of the alleged "talks or visits."[76]

In January 2017, the Afghan government succeeded in lobbying the UN Sanctions Committee to remove former insurgent leader Gulbuddin Hekmatyar from the UN list of sanctioned terrorists. The Afghan government committed to seek Hekmatyar's delisting from sanctions within the terms of the peace agreement it concluded with his party, Hezb-e Islami Gulbuddin, in September 2016. According to DoS officials, the delisting demonstrated a strong international and regional consensus for Afghanistan's peace and reconciliation efforts, including from two of Afghanistan's influential neighbors, Russia and China.[77] Hekmatyar remains on the U.S. list of Specially Designed Global Terrorists under the Global Terrorism Sanctions Regulations.[78]

The United States and the United Kingdom facilitated diplomatic engagements to improve relations between Afghanistan and Pakistan and address a recent spike in tensions between the two countries during this reporting period. These engagements led to the reopening of the Afghanistan-Pakistan border on March 20. Pakistan had closed the border on February 17 after it suffered a series of deadly terrorism attacks and shelled Afghan border areas.[79]

Secretary Mattis Travels to Europe, Middle East to Review Security Issues

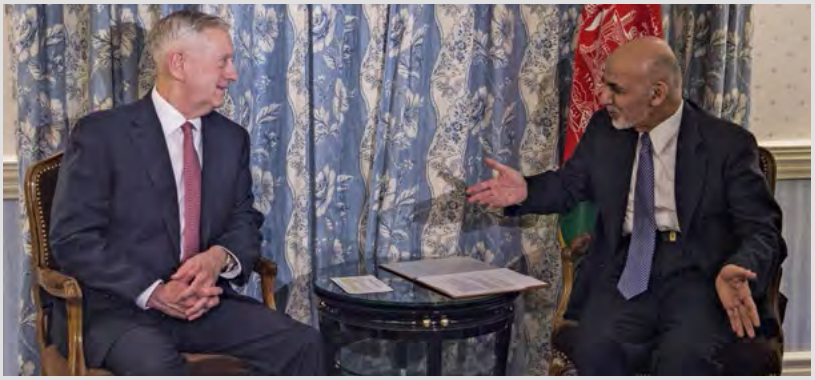
In mid-February, Secretary Mattis traveled to Europe and the Middle East where he met with foreign leaders to review security issues of mutual interest.[80] Although a visit to Afghanistan was cancelled due to weather, he discussed the situation in Afghanistan with General Nicholson by video conference and met with Afghan President Ashraf Ghani at the Munich Security Conference.[81]

Secretary Mattis reported that he had "a very in-depth discussion about the way ahead in Afghanistan" during his meeting with President Ghani on February 18, 2017.[82] As part of the discussion, they reviewed the status of ANDSF reforms and noted there is still work to be done, including anti-corruption efforts.[83]

While in Munich, Secretary Mattis spoke with General Nicholson via video conference about the political and military situation in Afghanistan. According to the Associated Press, Secretary Mattis told reporters that he would forward his recommendations to President Trump. The Secretary indicated that he would soon make a decision on whether to recommend an increase of United States troops in Afghanistan.[84]

During a press conference in Dubai, Secretary Mattis stated that President Trump has been "rightly reticent" about making decisions regarding Afghanistan because he would like to get assessments from the defense and intelligence communities before doing so. Secretary Mattis believed that 2016 was "pretty disastrous for the Taliban," because the Taliban lost its leader (killed by a U.S. airstrike in May) and was "unsuccessful in gaining their tactical objectives." He noted that the ANDSF "paid a very heavy price to keep the Taliban on their back foot," but emphasized that the Taliban are "in a worse position today" because of ANDSF efforts.[85]

While attending meetings of NATO defense ministers in Brussels, Secretary Mattis held a joint press conference with NATO Secretary General Jens Stoltenberg. Secretary General Stoltenberg emphasized NATO's ability to adapt to the changing security environment and reiterated the organization's commitment to countering ISIS.[86]



Secretary of Defense Jim Mattis meets with Afghan President Ashraf Ghani in Munich, Germany. (DoD photo)

AFGHAN GOVERNANCE: CONTINUING TURMOIL

Afghan political officials have already begun trying to position themselves for the next presidential election, projected to occur in 2019, including the Governor of Balkh province, Atta Mohammed Noor.[87] In March 2017, Afghan media reported that Noor would resign as governor in order to pursue national politics.[88] According to news reports, Noor, who also leads the Jamiat-e-Islami party, has been in negotiations with President Ghani to take on a role in the central government.[89] Noor publicly announced his intention to run for "something" in 2019, and some believe Noor's interest is in the presidency, while others assert he may join Ghani's ticket as the First Vice-President.[90]

Noor has also taken steps to distance himself from Chief Executive Officer Abdullah Abdullah. Not only did Noor heavily criticize Abdullah, but he also apologized to the public and to political allies for supporting Abdullah during the 2014 elections.[91] The rising national political profile of Noor could exacerbate rivalry and a struggle for leadership of the northern, Tajik political base of support shared by Noor and Abdullah.[92]

Governor Noor also has reportedly had a long-standing rivalry with First Vice President Rashid Dostum.[93] In January, the Afghan media reported that Governor Noor claimed that President Ghani had offered Noor the position of First Vice President, a position currently held by Dostum. Dostum's office released an angry denial of the claim, accusing Noor of corruption and of harming the Turkmen people of Afghanistan.[94] In March, an open gun battle involving heavy weaponry between police forces loyal on one side to Governor Noor's Tajik Jamiat-i-Islami political party and on the other side to First Vice President Dostum's Uzbek Junbish political party reportedly lasted for several days in the western city of Maimana, capital of Faryab province. At least four police officers died in the fighting.[95]

According to the DoS,[96] the Afghan government continued its investigation this quarter into allegations that followed a November 2016 public confrontation between Dostum and Ahmad Ishchi, a political rival. Ishchi was reportedly "beaten by [Dostum's] bodyguards, thrown into the back of an armored vehicle," taken away, tortured, and sexually assaulted following the confrontation.[97]

In his testimony to the Senate Armed Services Committee on February 9, 2017, General Nicholson identified "stability of the Afghan government" as one of the critical factors affecting the success of the USFOR-A mission. He emphasized that the diplomatic community has the primary role in reinforcing the stability of the Afghan government. The USFOR-A plays a supporting role, according to General Nicholson, by urging all political actors "to not allow their political process to undermine the security gains made at such high cost."[98]

General Nicholson emphasized that the diplomatic community has the primary role in reinforcing the stability of the Afghan government

REFUGEE RETURNS AND INTERNALLY DISPLACED PERSONS STRAIN AFGHAN RESOURCES

According to DoS, returning Afghan refugees are overtaxing an already-burdened humanitarian response system. This is particulary the case in local communities, such as those in Nangarhar and Kabul provinces, where large numbers of returnees are settling. The number of returnees is said to have overwhelmed Afghan government capacity to provide services such as housing, education, and health care.[99]

The UN High Commissioner for Refugees (UNHCR) estimated that approximately 370,000 Afghan refugees registered in Pakistan returned to Afghanistan in 2016.[100] Additionally, the International Organization for Migration reported that 248,189 undocumented Afghans returned from Pakistan to Afghanistan in 2016 of whom 22,559 were deported. In a report published in February 2017, Human Rights Watch attributed the returns to "a concerted campaign to drive Afghans out of the country" by Pakistani authorities.[101]

A large number of Afghan refugees also returned from Iran in 2016. The 2016 total of 443,968 undocumented returnees from Iran matches the numbers from recent years, but the vast majority of returnees from Iran were economic migrants deported by Iranian authorities, compared to the spontaneous return of undocumented family groups from Pakistan.[102]

The DoS cited five primary factors for the rapid increase in 2016 returns:

- Pakistani authorities introduced tighter border controls, especially at the Torkham border crossing, that separated families and negatively affected cross-border commerce for Afghans.
- Pakistan had issued multiple short-term extensions of proof of residency cards that generated concern among the Afghan refugee population about their long-term prospects in Pakistan, especially amid instances of harassment and anti-Afghan rhetoric.
- The political and social climate in Pakistan put pressure on Afghans, with many having lost their livelihoods as a result.
- Afghan officials met with Afghans in Pakistan and promised assistance, such as land allocation, upon their return to Afghanistan.
- In mid-2016 the UNHCR significantly increased the value of the so-called "repatriation grants" it was providing to returning Afghan refugees in order to help sustain them for a short period of time after their return.[103]

Returning Afghan refugees are reportedly overtaxing an already-burdened humanitarian response system, especially in local communities, particularly those in Nangarhar and Kabul provinces, where large numbers of returnees are settling

Survey: Little Change in the National Mood

The latest quarterly NATO survey of Afghan civilians—the "Afghanistan Nationwide Quarterly Assessment Research"—found little change over the past year in Afghan perceptions of their government and the country's security forces. The national survey, conducted between January 5 and January 18, 2017, asked 13,556 people (65 percent male and 35 percent female) across Afghanistan questions about confidence in the Afghan government and security forces, the Taliban, the economy, and other political and economic issues. The response rate was 82 percent.

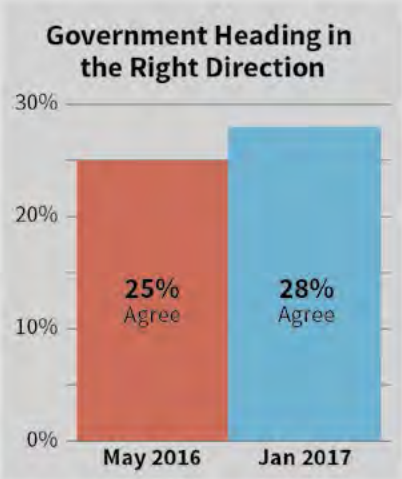
Two-thirds of the respondents said they were confident in their government, but only 28 percent said they believed the country was heading in the right direction, a slight improvement compared to 25 percent in May 2016. Thirty-four percent of respondents said they felt safe traveling on the roads in their district, the same proportion as reported in the last survey.

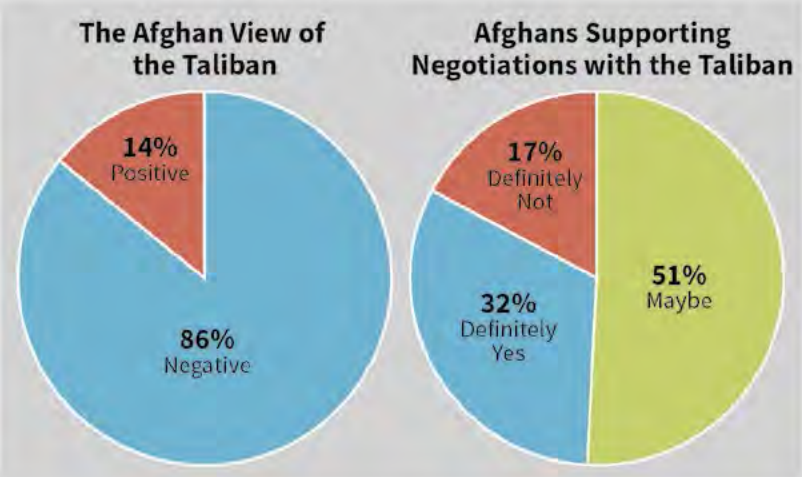
Afghans continued to have a negative view of the Taliban. Almost 9 in 10 respondents (86 percent) said they thought that a return to Taliban rule would be bad for the people and country, unchanged over the past year. Afghans tended to favor negotiations with the Taliban, with 32 percent supporting such negotiations and 17 percent opposing; the remainder were undecided. Sixty percent felt it was possible for Taliban fighters to rejoin society.

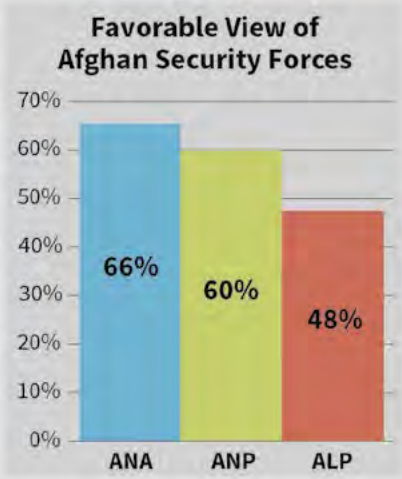
Perceptions of Afghan security forces remained positive. About 66 percent of those surveyed reported a favorable view of the ANA, although confidence in the 215th Corps, which is responsible for security in Helmand province, dropped. About 60 percent said they had positive view of the ANP. The Afghan population had the least confidence in the Afghan Local Police with only 48 percent reporting a positive opinion of this branch of the ANDSF.

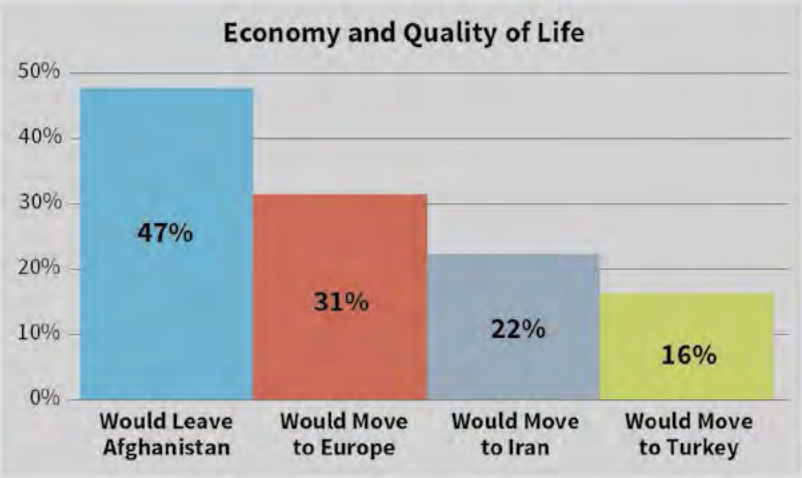
The survey indicated that 77 percent of Afghan men said they would consider joining the ANA; 71 percent said they would consider joining the ANP. However, only 15 percent of Afghans reported that they approved of women joining the ANA and only 17 percent said they supported women in the ANP. The majority of women said they would never consider a job with either the ANA (60 percent) or the ANP (66 percent). Seventy-five percent of Afghan men reported that they would never consider letting their wives or daughters work for security forces. ANP members responding to a related study—the January 2017 National Atmospherics Study—are said to have claimed that the top reasons ANP members drop out of service is fear for their families and themselves, lack of support from the government, corruption, discrimination, and lack of faith in leadership.[104]

Afghan views of international forces remained consistent over the past year but were slightly less favorable than they were at the beginning of Resolute Support in January 2015. For example, 55 percent of the respondents said they favor the continuation of the Resolute Support mission, down from 60 percent in 2015. Twenty-one percent expressed a negative opinion of international forces, compared to 17 percent in 2015. On the issue of responsibility for civilian casualties, 56 percent of Kabul City residents said that international forces "do nothing" to prevent civilian casualties, up from 37 percent in 2015. The opinion of the ANDSF on this issue was more favorable: only 9 percent of Afghans said the ANDSF did nothing to prevent civilian casualties, unchanged since 2015.









The survey indicated that perceptions regarding the economy and quality of life are relatively unchanged compared to this time last year, but they remain low compared to two and three years ago. Nearly half of all Afghans (47 percent) said they would leave Afghanistan if given the opportunity. Of those who wish to leave, 31 percent said they would try to go to Europe; 22 percent to Iran; 16 percent to Turkey.

Afghans continued to view corruption as a serious, widespread problem that adversely impacts most of their lives. The majority of Afghans reported paying bribes, including for government services and at checkpoints. In a January 2017 National Atmospherics Study that surveyed the ANP, more than half of those surveyed said they had confidence in the Afghan government despite the fact that more than half believed there was a high amount of corruption in the government and more than a quarter claimed to have experienced a high amount of corruption in their daily lives.[105]

According to the DoS, the Pakistani cabinet approved a decision to extend Proof of Registration cards, create visa categories for Afghans, document undocumented Afghans living in Pakistan, and consider a national refugee law.[106] It is possible that these steps may reduce the number of refugee returns. Refugee repatriation centers in Pakistan that had closed for the winter in mid-December 2016 were reopened on April 3, 2017, and returns associated with those reopenings will be reported in the next quarter.[107]

The UNHCR program for Afghan refugees returning from Pakistan faced serious funding shortages this quarter that reduced support for returning refugees. In March, the UNHCR released an Afghanistan funding update showing that it had received only about ten percent of the required $342.2 million.[108] Consequently, when repatriations resumed in April 2017, the UNHCR reduced the amount paid to returning refugees from $400 to $200 per person.[109]

In a February 2017 report, the UN Assistance Mission in Afghanistan concluded that 2016 had seen the highest levels of conflict-related displacement recorded by the UN agencies in Afghanistan since they began keeping records in 2009. The report stated that 636,500 people left their homes due to conflict, an increase of 66 percent compared to the previous year.[110] According to the DoS, the total number of displaced persons has been revised to 661,000 since the report's publication.[111] The past year also saw the highest level of civilian casualties since the UN Assistance Mission in Afghanistan began systematic documentation of those casualties.[112]

STATUS OF FUNDS

Note: After the reporting period ended, the President signed into law a full year defense appropriation for FY 2017.[113] *This report describes the status of DoD OCO funds as the appropriations process progressed through the second quarter of FY 2017. Additional information concerning FY 2017 DoD appropriations will be provided next quarter.*

DoD Request for Overseas Contingency Operations Appropriations

The DoD operated this quarter under a continuing resolution enacted on December 12, 2016. This required the DoD to operate under its FY 2016 appropriation, except as explicitly provided otherwise.[114] The continuing resolution included an additional $5.8 billion in defense OCO funding above the FY 2016 appropriation's annualized rate of $572.7 billion ($514.1 billion in base funding, $58.6 billion in OCO).[115] The additional OCO funds were requested by the Obama Administration on November 10, 2016.[116]

General Robert Neller, Commandant of the Marine Corps, testified that while service members forward deployed in support of OCOs will continue to receive the resources they need, under the fiscal constraints of a continuing resolution, this expenditure of resources will come at the expense of the troops who are currently training to replace them and those who have just returned from combat.[117]

In this fiscal year, the budget request has evolved over two Presidential Administrations. The Obama Administration initially released the President's Budget for FY 2017 in February 2016. In November, President Obama submitted a budget amendment requesting additional OCO funding, much of which was appropriated by Congress in December. The Trump Administration submitted its supplemental request for OCO funds in March 2017.[118]

The final DoD OCO request for FY 2017 was $63.7 billion. This figure combined the original budget of $58.8 billion with two supplemental requests, minus the additional funds appropriated in the Security Assistance Appropriations Act, 2017, enacted in December.[119] Table 2 shows the evolution of the OCO request for FY 2017.

Table 2.

DoD FY2017 Budget Request for Overseas Contingency Operations (in $ thousands)

Appropriation Account Title	FY 2017 President's Budget 2/9/16	Obama OCO Budget Amendment 11/10/16	Less Supplemental Enacted 12/12/16*	Trump OCO Supplemental Request 3/16/17	Total Remaining OCO Request for 2017
Military Personnel	3,562,258	+144,868	-265,118	+113,765	**3,555,773**
Operation and Maintenance	45,034,083	+5,100,248	-4615,935	+3,585,313	**49,103,709**
Procurement	9,514,408	+387,684	-812,247	+1,1008,202	**10,098,047**
Research, Development, Test and Evaluation	374,169	+142,200	-81,700	+359,671	**794,340**
Revolving and Management Funds (Working Capital)	140,633	—	—	+1,681	**142,314**
Military Construction†	172,000	—	-172,000	+11,500	**11,500**
FY 2017 Department of Defense OCO Request Total	**58,797,551**	**+5,775,000**	**-5,947,000**	**+5,080,132**	**63,705,683**

*Enacted includes funding provided in Division B of Public Law 114-254, the Security Assistance Appropriations Act, 2017, enacted 12/12/2016; and Division A of Public Law 114-223 for items listed under "Military Construction Bill Appropriations."

† These amounts reflect the full-year Military Construction appropriation, which was enacted in Division A of Public Law No. 114-223, the Military Constructions, Veterans Affairs, and Related Agencies Appropriations Act, 2017, enacted 9/29/2016. The Additional Appropriations Request, 3/16/17, includes a cancellation of $12.3 million previously requested for the Air Force.

Source: Table accompanying the Additional Appropriations Request, 3/16/17, pp. 6-9.

The Afghanistan Security Forces Fund, the primary source of funding to support sustainment of the ANDSF, is requested and appropriated under the DoD's operation and maintenance account. The Obama Administration's original FY 2017 budget requested $3.45 billion for this account, and the November OCO amendment requested an additional $814.5 million. No additional funding for the Afghanistan Security Forces Fund was included in the Security Assistance Appropriations Act, 2017, and the Trump Administration's supplemental request did not alter the request for this fund. Thus, the final FY 2017 budget request for the Afghan Security Forces Fund was $4.26 billion.[120]

The NATO counterpart to the bilateral U.S. Afghanistan Security Forces Fund is the international ANA Trust Fund, which primarily supports the Afghan army while retaining the flexibility to support other elements of the ANDSF. The United States manages this fund, which receives contributions from both NATO and non-NATO allies, such as Australia, South Korea, and Japan. From its establishment in 2007 through the end of November 2016, the ANA Trust Fund had received $1.7 billion in contributions from non-U.S. partner nations (excluding pledges not yet delivered to the fund).[121] During the same period of about 10 years, the United States appropriated approximately $63 billion, or about 35 times that amount, for the Afghanistan Security Forces Fund.[122] In addition, donor nations contribute to the Law and Order Trust Fund managed by the United Nations to fund portions of ANP costs.[123]

The DoD Comptroller said the DoD was unable to fully execute its currently available procurement funding due to the continuing resolution restrictions on new contracts (such as the prohibition on most new program starts)

Challenges Posed to the DoD by an Extended Continuing Resolution

In FY 2017, the DoD operated without a full year appropriation for the longest time ever. It is also the first time a new President was inaugurated with the DoD operating under a continuing resolution.[124] The four armed service chiefs testified before the House Armed Services Committee on the damage done to the military services by long-term continuing resolutions. Common themes were that a year-long continuing resolution would:

- prevent the increase in active duty end strength as authorized by the National Defense Authorization Act for FY 2017;
- result in the cancellation of some planned training exercises;
- delay necessary procurement of major systems, including aircraft, ships, and munitions; and
- generally reduce the quality of life for service members.[125]

In a March 16 press briefing, the DoD Comptroller said the DoD was unable to fully execute its then available procurement funding due to the continuing resolution restrictions on new contracts (such as the prohibition on most new program starts). Conversely, while the DoD's FY 2017 budget request included a reduction in procurement funds, it also included a significant increase in funding for operation and maintenance. According to DoD officials, the absence of the requested operation and maintenance funding negatively affected planned training, readiness, and maintenance efforts.[126]

Trump Administration Submits its Supplemental DoD OCO Request for FY 2017

On March 16, 2017, the President submitted a supplemental budget request for the remainder of FY 2017. This request called for an additional $30 billion for the DoD, including $24.9 billion for base budget requirements and $5.1 billion for OCO. It also included a separate $3 billion request to fund DHS border security activities.[127] While most of the requested additional OCO funding was directed toward combating ISIS in

Iraq and Syria, it also included $1.1 billion for OFS. This request also included funding for the planning and design of construction projects in support of detention operations at Guantanamo Bay, Cuba.[128]

Department of Defense Spending for OFS

In the *Cost of War* report the DoD Comptroller detailed the FY 2017 spending on OFS through December 31, 2016. This included a total of $9.5 billion in obligations and $7.3 billion in disbursements of its available allocations. Disbursements may exceed obligations where appropriations are multi-year. The principal categories for this funding are:

- **Afghanistan Security Forces Fund:** Supports the sustainment, operations, and professionalization of the ANDSF. Also funds capacity development of the MoD and MoI in support of these forces.[129] As of December 31, 2016, the DoD had obligated $580 million and disbursed $618 million of its available allocations.[130]
- **Joint Improvised-Threat Defeat Fund:** Supports efforts to understand, develop, procure, and field measures to defeat improvised threats to U.S. forces, closing the gap between the enemy's innovation cycles and operational capabilities used by the Joint Force.[131] As of December 31, 2016, the DoD had obligated $47 million and disbursed $92 million of its available allocations.[132]
- **Military Personnel:** Funds pay and allowances for U.S. service members.[133] As of December 31, 2016, the DoD had obligated $2.2 billion and disbursed $2.2 billion of its available allocations.[134]
- **Operation and Maintenance:** Provides for a wide range of services and consumable items to support sustainment of U.S. war-related activities, including fuel, training, airlift, base support, ammunition, and civilian and contractor personnel.[135] As of December 31, 2016, the DoD had obligated $6.2 billion and disbursed $4.1 billion of its available allocations.[136]
- **Procurement:** Supports acquisition of U.S. durable goods, such as aircraft, weapons systems, equipment, and vehicles.[137] As of December 31, 2016, the DoD had obligated $447 million and disbursed $378 million of its available allocations.[138]

DoD OIG Audit Finds Inaccuracies in Navy OFS Cost Reporting

On March 16, 2017, the DoD OIG issued an audit report which found that the Navy could not support OFS obligations and related disbursements, and that it had inaccurately reported OCO costs associated with OFS. Specifically, the Navy was unable to provide transaction-level detail to support $866.3 million out of $948.8 million (91.3 percent) of the total Navy obligations and related disbursements reported for the first quarter FY 2016 *Cost of War* reports. The audit report attributed these shortcomings to inadequate processes for identifying transactions for OCO within the Navy accounting system. Additionally, the Navy inaccurately reported $20.1 million in

obligations and $85.4 million in disbursements for that same period due to a lack of adequate standard operating procedures.

The DoD OIG recommended that the Navy reengineer its processes to identify all transactions for OCO spending to ensure accurate reporting for the *Cost of War* report. The Navy's response indicated that its planned transition to a new accounting system, expected to be completed by FY 2019, will better facilitate tracking of individual transactions. However, the response also indicated that the Navy does not anticipate ever being able to identify all individual transactions as either baseline or OCO, since deployments in support of contingency operations are funded with a combination of base and OCO appropriated funds. However, to better support the *Cost of War* reporting requirements, the Navy will employ standard operating procedures to identify the methodology for calculating these types of costs by June 30, 2017.

This audit followed an earlier OIG audit of the Air Force's *Cost of War* reporting on its expenditures in support of Operation Inherent Resolve. That audit, completed in June 2016, found similar inaccuracies and recommended improved controls over the processing and reporting of OCO costs.[139]

The FY 2018 blueprint indicated that the forthcoming budget will prioritize warfighter readiness needs, which have been strained by more than 15 years of conflict overseas

FY 2018 DoD OCO Budget

On March 16, 2017, the President released his budget blueprint for FY 2018, which requested $639 billion for the DoD; a $52 billion increase from the FY 2017 request (annualized from the continuing resolution level). This included $574 billion in base budget expenditures and $65 billion in OCO expenditures.[140] The budget blueprint included only top-line funding requests for federal departments and agencies, as well as broad policy priorities for the Executive Branch. A more detailed budget is expected in the coming months.[141]

The FY 2018 blueprint indicated that the forthcoming budget will prioritize warfighter readiness needs, which have been strained by more than 15 years of conflict overseas. It will focus on providing sufficient resources to replace equipment lost in combat operations and address shortfalls in stocks of critical munitions, personnel gaps, deferred maintenance, and facilities.[142]

General Mark Milley, Chief of Staff of the Army, testified to the House Armed Services Committee that a return to the statutory spending caps under the Budget Control Act of 2011 (also known as "sequestration") in FY 2018 would severely impact readiness, citing the lingering effects of the imposition of sequestration in FY 2013. General Milley cautioned that sequestration would "reverse efforts to restore prior end strength cuts and improve Army readiness, and will cause the Army to further mortgage future readiness especially in our modernization accounts." General Milley noted that in order to meet near term operational demands, such as those associated with OFS, the capacity and size of the overall force structure would be sacrificed under sequestration. He warned that the FY 2017 National Defense Authorization Act's mandated end strength increases without commensurate funding would result in a "hollow Army" with only a select few units ready for combat.[143]

THE OFS COUNTERTERRORISM MISSION

The primary objective of the OFS counterterrorism mission, according to General Nicholson, is to prevent Afghanistan from being used as a safe haven for terrorists who wish to attack the United States and its allies. Of the U.S.-designated terrorist organizations globally, 20 are located in the Afghanistan-Pakistan region, he said, constituting the highest concentration of terrorist groups anywhere in the world.[144]

According to General Nicholson, U.S. counterterrorism operations this year resulted in the killing of five combatants who were leaders of terrorist organizations.[145] Among those targeted were Sailfullah Akhtar, a top al Qaeda leader, who was killed in southern Ghazni province on January 9, 2017. Additionally Qari Yasin, another al Qaeda leader, was killed in south-eastern Paktika province on March 19, 2017. [146]

Sailfullah Ahktar's terrorist activities spanned four decades with the Taliban and al Qaeda. He has been directly linked to Osama bin Laden and a member of Pakistan's Inter-Services Intelligence Directorate, and was believed to have been working under direct orders from Ayman al Zawahiri,[147] an al Qaeda leader on the Federal Bureau of Investigation's (FBI) "most wanted terrorists" list.[148] Ahktar was considered al Qaeda's leader for eastern Afghanistan, and managed a terrorist camp in the Bagram region.[149]

Qari Yasin, a senior terrorist figure from Pakistan,[150] had ties to the Pakistani Taliban group known as Tehrik-e-Taliban, had been involved in numerous al Qaeda attacks, and plotted the September 20, 2008, bombing of the Marriott Hotel in Islamabad that killed dozens of people including two Americans.[151] According to media sources, he was also behind the 2009 attack on a bus carrying the Sri Lankan cricket team in Lahore Pakistan that killed six Pakistanis.[152] Other media sources claimed that having been located in Paktika province gave credence to the Pakistani claim that terrorists have found safe haven in Afghanistan.[153]

Of the U.S.-designated terrorist organizations globally, 20 are located in the Afghanistan-Pakistan region,… constituting the highest concentration of terrorist groups anywhere in the world

Although the United States conducts unilateral operations against al Qaeda and its affiliates and ISIS-K, the majority of U.S. counterterrorism operations against them are conducted in partnership with Afghan special operations forces.[154] During this quarter, U.S counterterrorism operations supporting Afghan forces experienced noteworthy successes, "indicative of the significant progress of our Afghanistan partners," according to USFOR-A.[155] A total of 502 ground operations and 141 airstrikes targeted insurgent networks this quarter. Of the 502 ground operations, 304 were conducted by the ANDSF without coalition support. Another 154 were carried out with coalition advisement and 44 were U.S.-enabled. Ground and air operations led to over 490 enemy killed in action and the apprehension of over 405 enemy detainees by the ANDSF.[156]

The Special Mission Wing, a component of Afghan special operations forces, supported over 30 counterterrorism missions with fixed wing and rotary wing aircraft and another 54 missions solely with fixed wing aircraft.[157] According to USFOR-A, the Special Mission Wing has shown considerable progress in mission planning, imagery gathering

and analysis, and aerial tactics and was able to execute rapid insertion missions without coalition involvement.[158]

USFOR-A reported the following examples of United States-Afghanistan joint counterterrorism operations:

- During an operation in January in southern Afghanistan, the Afghan National Intelligence Unit and Afghan commandos found and destroyed $4 million worth of narcotics, narcotics revenue, and equipment.[159]
- Also in January, U.S. special operations forces conducted a partnered raid in Khost Province to capture a Haqqani Network (Taliban) terrorist, and a partnered raid in Nangarhar Province resulting in the death of the targeted individual along with three other al Qaeda insurgents.[160] This operation highlighted the Afghan special operations forces' ability to exercise command and control when encountering a significant number of enemy fighters.[161]
- In March, U.S. special operations forces conducted a partnered clearance operation that targeted al Qaeda terrorists in Zabul province. The operation resulted in the deaths of the targeted individuals and 12 of their associates.[162] During this operation, the Afghans demonstrated improving battlefield command and control capability.[163]

In support of U.S. counterterrorism operations, the DoD OIG continued an oversight project this quarter that seeks to evaluate the effectiveness of the USFOR-A airborne intelligence, surveillance, and reconnaissance allocation processes that guide counterterrorism operations. DoD OIG evaluators conducted fieldwork in Afghanistan in mid-January 2017. The project was initiated based on feedback from U.S. commanders in Afghanistan who identified intelligence support to counterterrorism as an issue that warranted review.[164]

THE NATO-LED RESOLUTE SUPPORT MISSION

Complementing the U.S. counterterrorism mission in Afghanistan, the United States participates in the NATO-led Resolute Support mission, described by General Nicholson as "the largest and longest [operation] in NATO's history."[165] Resolute Support focuses on training, advising, assisting, and equipping the ANDSF so that it will become capable of independently defending Afghan sovereignty and promoting stability.[166]

Resolute Support focuses on training, advising, assisting, and equipping the ANDSF so that it will become capable of independently defending Afghan sovereignty and promoting stability

When U.S. operations in Afghanistan transitioned to OFS in January 2015, Resolute Support was staffed with approximately 13,100 troops from 39 nations.[167] Since that time, the number has increased slightly. As of March 2017, Resolute Support was staffed by 13,459 troops. The United States contributed the largest share (6,941 personnel), followed by 25 NATO allies that provided 4,844 personnel and 13 non-NATO partner nations that provided 1,674.[168]

The number of personnel assigned to Resolute Support has been sufficient to assign NATO advisors at the ministerial (MoD/MoI) level and to four of the six ANA corps and ANP zone headquarters levels.[169] Additionally, Resolute Support can deploy expeditionary advising teams that provide tailored support to corps and zone headquarters, which lack dedicated advisors, and to regional ANDSF commands where needed.[170]

During his congressional testimony on February 9, General Nicholson stated that Resolute Support had identified a "shortfall of a few thousand" personnel who were needed to strengthen the advising effort in MoD and MoI, and to enable "more advising below the [ANA] Corps level."[171] General Votel echoed that concern in congressional testimony on March 15, 2017, stating that Resolute Support needed a few thousand additional personnel to carry out the train, advise and assist mission—a mission he said would "evolve in the coming year."[172] In that regard, General Votel stated Resolute Support would expand advisory efforts to support all six ANA corps and ANP zones in 2017.[173] He explained that command authorities needed to examine Resolute Support objectives and determine how to carry out the advisory mission in the future, as part of an ongoing review of the U.S. posture in Afghanistan.[174]

According to Brigadier General Cleveland, Resolute Support advisors emphasized strengthening the ANDSF in four ways during the 2016-2017 winter campaign:

- Improving leadership by replacing ineffective leaders, implementing a merit-based selection system, and improving leadership training.[175] According to General Votel poor leadership contributes to the high casualty rate among Afghan security forces and exists because appointments are based on patronage rather than merit.[176]
- Implementing an operational readiness cycle for Afghan fighting units that removes them from combat so they can be retrained and reequipped.[177] In his congressional testimony, General Votel identified getting the ANDSF into a normal operational cycle as "the challenge that General Nicholson and I will have to manage."[178]
- Equipping the force with new weapons and 900 new vehicles to replenish 14 battalions. Brigadier General Cleveland noted that the AAF would receive eight more A-29 light attack aircraft in 2017. [179] (Four of the eight arrived in March 2017.)[180]
- Improving accountability by enrolling more soldiers in the Afghan biometric identification system and working with the ANDSF to record and monitor equipment inventories.[181]

The Resolute Support Approach

According to the December 2016 DoD report, *Enhancing Security and Stability in Afghanistan*, Resolute Support advisory efforts focus on developing functions, systems, processes, and organization structures in the MoD and MoI that will support a sustainable, credible ANDSF that is capable of maintaining security in Afghanistan. To that end, Resolute Support advisors work with their Afghan counterparts on three levels:

- **Level One:** Advisors work closely with Afghan counterparts on a continuous basis, typically in a joint workspace or through daily meetings or telephone contact.
- **Level Two:** Advisors work with their counterparts on a less frequent basis to ensure continuous progress. The frequency of interaction depends on the proximity and capability of Afghan counterparts, the threat level to advisors, and coalition resources.
- **Level Three:** Advisors are not co-located with the Afghan counterparts, but communicate from a central location, with periodic visits or deployments of advisory teams to assist Afghan security forces with operations and sustainment.[182]

Resolute Support focuses on eight key areas, known as "essential functions" (EFs), that provide the framework and guidance for the train, advise, and assist effort. Within the Resolute Support organization, a senior DoD or coalition official is typically assigned as lead for each EF with all Coalition advisors, whether at the corps, institutional, or ministerial level, aligned under the EF lead. The EF lead integrates advisory efforts from the ministerial level to the ANA corps or ANP zone.[183] A list of EFs and their indicators of effectiveness is provided in Appendix C.

In addition to the eight EFs, USFOR-A has established the Resolute Support Gender Office, a stand-alone advising directorate that provides guidance on gender-related issues to all EFs. Each EF has a designated point of contact to ensure that gender considerations are incorporated into train, advise, and assist efforts.[184]

Resolute Support Remained Involved in the Afghanistan-Pakistan Relationship

USFOR-A reported that during this quarter the military-to-military relationship between Afghanistan and Pakistan remained "reserved, tense, and mistrustful," as cross-border violations, consisting of artillery and mortar shelling, occurred daily.[185] On several occasions the Afghan government summoned the Pakistani Ambassador to discuss these attacks[186] and, at one point, the Chief of Pakistani Army Staff contacted General Nicholson by telephone to express his concerns over what Pakistan viewed as continued acts of terrorism in Pakistan "with impunity from Afghanistan."[187]

The Afghan and Pakistani governments have long accused one another of sheltering militants and providing sanctuary and support to terrorist groups that foment violence across each other's borders.[188] According to one media source, the head of the

The Afghan and Pakistani governments have long accused one another of sheltering militants and providing sanctuary and support to terrorist groups that foment violence across each other's borders

This quarter, despite the problems caused by cross-border closures, cross-border artillery attacks, and diplomatic setbacks, USFOR-A reported continued progress in strengthening communication between Afghan officers and their Pakistani counterparts

Pakistani Taliban, along with other militants, hid in Afghanistan and experts contend that terrorist groups operating in Pakistan have safe havens in Afghanistan.[189]

According to USFOR-A officials, the MoI believed that Pakistan made allegations concerning Afghan support to terrorist groups to deflect the focus on Pakistani involvement in sponsoring terrorism. Similarly, the MoD leadership dismissed the allegations against Afghanistan as lacking credibility. Instead, the Afghan leadership emphasized its view that Pakistan's government has allowed terrorist groups to recruit, train, and operate openly in tribal areas adjacent to the Afghanistan border and has actively supported and advised some of those terrorist groups.[190]

On February 16, 2017, these tensions intensified after the bombing of a Sufi shrine in Pakistan, which killed more than 88 people and wounded 343.[191] Jammat-ul Ahrar, a splinter faction of the anti-government Pakistani Taliban and ISIS affiliate,[192] claimed responsibility for the attack.[193] Media sources reported that the event drove "a deeper wedge between Pakistan and Afghanistan," as Pakistan accused Afghanistan of harboring the terrorists who masterminded the attack.[194]

In response, on February 17, 2017, Pakistan closed two major border crossings with Afghanistan, causing a significant disruption to trade and travel.[195] Additionally, the Pakistan military started heavy artillery shelling of two districts of Nangarhar province from the Pakistani side of the border.[196] According to media sources, Pakistan reopened the borders on March 20 after British officials mediated a resolution.[197]

During his March 2017 testimony before the House Armed Services Committee, General Votel stated that the Afghanistan-Pakistan border area remained a "safe haven for terrorist and violent extremist elements" and that the removal of those groups remained "key" to improving the security environment in Afghanistan. General Votel emphasized that the United States had consistently called upon Pakistan to take actions to deny terrorists safe haven and improve security in the border regions. Pakistan, he testified, remained a "critical partner in the counter-terrorism fight" and the United States continued to maintain a "substantial level of engagement" with its Pakistani military counterparts.[198]

USFOR-A reported that the development of a professional, constructive, resilient long-term relationship between the Afghan and Pakistani military leaderships remained "a critical and decisive element" of the OFS mission.[199] To achieve this mission, Resolute Support established incentives and processes for military-to-military dialogue. As reported last quarter, border cooperation was initiated through monthly "one-star tripartite" meetings at Resolute Support headquarters. At that time, the Afghans and Pakistanis showed a willingness to establish coordination mechanisms in border areas by improving communication between border posts and sponsoring meetings between relevant tactical commanders.[200]

This quarter, despite the problems caused by cross-border closures, cross-border artillery attacks, and diplomatic setbacks, USFOR-A reported continued progress

in strengthening communication between Afghan officers and their Pakistani counterparts. "Multiple" military-to-military general officer engagements were conducted and USFOR-A reported that the officers involved, from both sides, conducted themselves "collegially and with uniform professionalism."[201] Although the primary concern of the Afghan representatives was the cessation of cross-border attacks, all involved recognized the need to continue to develop processes, at the general officer level, to ensure non-violent and professional dispute resolution regarding any future border issues.[202]

USFOR-A reported that the military-to-military meetings held this quarter resulted in an "accord" consisting of the following initiatives:[203]

- ANA corps commanders and their cross-border counterparts would exchange telephone contact information.
- The next military-to-military meeting at the two-star level would determine whether Pakistani construction at a particular border crossing point encroached on Afghan territory. (At the beginning of the quarter, however, Afghan representatives rescinded an earlier agreement to discuss the construction issue at the one-star meetings. The delay in discussing the construction issue, according to press reports, could be related to Pakistan's announcement in late March 2017 that it would begin to fence portions of the border.)[204]
- ANDSF representatives committed to providing a complete technical report of all Pakistani military posts they alleged were located on Afghan territory; Pakistan military representatives agreed to review the list and respond regarding each alleged encroachment on Afghan soil.
- ANDSF and Pakistani military officials expressed a commitment to continue intelligence and information sharing in the hope of making near-border counterterrorism operations more effective.
- Pakistani representatives offered to host Afghan cadets in its military schools and training courses and to defray the costs of Afghan attendance; Afghan representatives agreed to consider and respond to the offer.

The National Defense Authorization Act for FY 2017 authorized $900 million for Pakistan in Coalition Support Funds. The Act specified that, in order to release $400 million of those funds, the Secretary of Defense must certify to the congressional defense committees that Pakistan is taking specific actions to counter the Haqqani network. Those actions include conducting military operations to disrupt the Haqqani network's safe haven and freedom of movement; demonstrating Pakistan's commitment to prevent the Haqqani Network from using any Pakistani territory as a safe haven; actively coordinating with the Afghan government to restrict the movement of militants, such as the Haqqani Network, along the Afghanistan-Pakistan border; and showing progress in arresting and prosecuting Haqqani Network senior leaders and mid-level operatives. The Secretary of Defense did not provide that certification in 2016.[205]

BUILDING MINISTERIAL CAPACITY

As in previous quarters, DoD officials reported varying degrees of progress in building institutional capacity in the MoD and MoI, which together administer Afghan army and police forces.[206] The MoD oversees the ANA, which includes the AAF and three special operations forces components with an authorized allowance of 195,000 military personnel.[207] The MoI oversees the ANP, the Afghan Local Police (ALP), one police special operations forces unit, and five specialized police units. Not counting the ALP and one specialized police unit that have separate allowances, the ANP has an authorized strength of 157,000.[208]

According to General Nicholson, ANDSF recruitment efforts are sufficient to replace personnel losses, but the ANDSF has been unable to achieve authorized strength levels, as illustrated by the following table.[209]

Table 3.

ANDSF End Strength

	Authorized	January 2017	November 2016	January 2016
ANA	195,000	170,400	168,000	172,200
ANP	157,000	149,000	147,700	146,300

USFOR-A and the Combined Security Transition Command-Afghanistan (CSTC-A), a subordinate command that is responsible for much of the train, advise, and assist effort to the ANDSF, reported achievements in several ministerial functional areas this quarter, such as budget planning and execution, identifying and generating requirements, managing personnel and pay, establishing ammunition stock policy, and developing effective communication strategies to inform the Afghan people of ANDSF successes.[210] Additionally, Resolute Support reported that the ANDSF had made progress in implementing an operational readiness cycle for its units, during which troops rotate through field duty, training, and refit phases. Noting that this is the first year that an operational readiness cycle has been institutionalized, Resolute Support reported a significant increase in collective training.[211]

General Nicholson identified "poor leadership" as the "greatest weakness" of the Afghan security forces

However, U.S. officials said that the ANDSF continued to face significant challenges. In his February 2017 congressional testimony, General Nicholson identified "poor leadership" as the "greatest weakness" of the Afghan security forces. The primary contributor to poor leadership, according to General Nicholson, has been the practice of making appointments based on patronage rather than merit.[212] This quarter USFOR-A conducted a training seminar for senior leaders and coordinated a "mock [selection] board" to demonstrate the merit-based concept.[213]

Corruption remained a significant problem within the ANDSF. In March 2017, the general officer appointed by President Ghani to lead the 215th ANA Corps and fight corruption in Helmand province was arrested on charges of corruption.[214] The lack

of strong leadership, particularly in the MoI, has impeded counter-corruption efforts. CSTC-A reported "a great hesitancy on the part of the [MoI] leadership" to take action when faced with potential corruption.[215] Additionally, CSTC-A reported that Afghan leaders, who are reluctant to transition from paper-based to automated reporting, remain the "major impediment" to fully adopting automated inventory management techniques.[216]

In January 2017, SIGAR initiated an audit to evaluate DoD efforts to advise and build ministerial capacity in the MoD and MoI. This audit will assess DoD's programs to advise the MoD and MoI, as well as examine the extent to which the DoD coordinates those efforts.[217]

Monitoring Ministerial Progress

To assess ministerial progress, Resolute Support has established a rating system based on MoD/MoI attainment of defined milestones, which are established by mutual agreement between coalition advisors and their Afghan counterparts. Milestones are grouped by Essential Function (EF) and are accomplished over time through the execution of supporting actions to achieve the desired outcome. Ministerial progress is evaluated using a rating scale from one to five as follows:[218]

Table 4.

EF Rating Scheme

Rating	Meaning	Description
1	Scoped and Agreed Upon	The relevant Afghan organization has agreed with the specific supporting action.
2	Initiated	The Afghan organization has commenced work on the specific action.
3	Partially Capable and Effective	The Afghan organization has completed or almost completed work on the action and the result is partially effective.
4	Fully Capable and Effective	The Afghan organization has completed work on the action and the result is fully effective but may still require some Coalition support.
5	Sustaining Capability	The Afghan organization has completed work on the action and the result is sustainable without further Coalition support.

Assessments of performance are based on a synthesis of advisory observations, data derived from multiple sources, and the judgment of EF leaders.[219] Resolute Support advisors located at the ministerial, ANA corps, and ANP zone levels, and advisors who have periodic encounters with units below those levels, provide input based on direct observations. Additionally, Resolute Support receives a continuous stream of data, generated by Afghan reporting systems, concerning ANDSF operations and personnel and equipment readiness. However, USFOR-A cautions that the consistency, comprehensiveness, and credibility of data obtained from Afghan systems varies and cannot be independently verified.[220]

Resolute Support reported significant progress for both MoD and MoI in achieving established milestones since this time in 2016. For the MoD, the number of milestones in the 2 highest ratings ("fully effective" or "sustainable") increased from 5 of 45 milestones in February 2016 to 16 of 44 milestones in February 2017.[221] (The number and nature of milestones is continually refined to reflect ongoing developments.)[222]

The assessments of MoI also showed improvement—from 3 of 32 milestones rated in the top 2 categories in February 2016 to 8 of 31 in February 2017.[223] Resolute Support anticipates that the ministries will continue to improve in FY 2017, predicting that the MoD will achieve the top 2 ratings for 29 milestones by September 30, 2017, while the MoI will have 21 in the top 2 by that date.[224]

Key Ministerial Accomplishments this Quarter

BUDGET PLANNING AND EXECUTION

CSTC-A reported that MoD budget execution (the percent of authorized funds actually obligated) at the end of the Afghan fiscal year (December 20, 2016) reached 86 percent, which was the highest execution rate within the Afghan government and the best result in MoD history. The MoD also submitted a spending plan this quarter that CSTC-A found realistically reflected past usage rates and was based on sound methodology.[225]

PERSONNEL RECRUITMENT AND MANAGEMENT

The MoI initiated a police revitalization program for Helmand and Uruzgan provinces, where some of the highest levels of Taliban activity have been reported.[226] The plan called for the recruitment of 4,000 eligible personnel from all areas in Afghanistan in one month. Eight teams lead by ANA colonels were dispatched to 20 provinces, resulting in the recruitment of over 3,500 personnel.[227]

To address leadership weaknesses, the MoD sponsored 20 mobile training teams to provide collective training for 30 ANA infantry companies at regional training centers over the winter months. Additionally, in January 2017, the MoD issued a "Leadership Development Strategy" and conducted what USFOR-A reported was the first leadership seminar designed for ANA generals and colonels.[228]

USFOR-A reported that all MoD service records, which include data on every soldier, officer, and civilian employee, have been entered into the Afghan Human Resource Information Management System (AHRIMS).[229] AHRIMS is used to track recruits, record training, and place qualified personnel into assignments based on force requirements.[230] The MoD and MoI continued to conduct personnel asset inventories to validate service record information in AHRIMS. An additional 16,000 ANA records and over 50,000 ANP records were validated this quarter, with the process expected to be completed in summer 2017.[231] On January 1, 2017, CSTC-A began providing funds to pay only ANA personnel and ALP whose service records in AHRIMS had been validated. According to CSTC-A, this resulted in cost avoidance of $15 million in January and February 2017.[232]

SUSTAINMENT

CSTC-A reported that software for the Core-Information Management System (Core-IMS) was fully implemented and functional at national and regional headquarters levels and that all major commodities were loaded into the system.[233] Core-IMS is a contractor-supported, automated system designed to address a comprehensive set of warehouse inventory management needs.[234]

On February 21, 2017, coalition advisors coordinated the initial input of ammunition receipts into Core-IMS to improve visibility of ammunition as it moves through the supply system.[235] Additionally, CSTC-A issued a solicitation to increase the number of contract advisors so that Core-IMS can be implemented down to the brigade level over the next 2 years. Core-IMS will also be expanded to incorporate capabilities for property record and maintenance management.[236]

MoD medical staff received, stored, and distributed 150,000 doses of flu vaccine this quarter while maintaining requirements for refrigerated storage. Additionally, the MoD compiled and submitted pharmaceutical, consumable, and equipment requirements for the next year to CSTC-A for coalition procurement.[237]

The MoD logistics command distributed 94 percent of clothing and vehicle parts designated to support the winter campaign, performance that Resolute Support considered a success. With advisor assistance, the MoD also located over 46,000 potentially obsolete vehicle parts in its Logistics Command compound and inspected them for possible redistribution.[238]

SECURITY CAMPAIGNS AND OPERATIONS

Resolute Support reported improvements in the ANDSF's ability to conduct combined arms operations and in the ability of the ANA and ANP to work together in conducting operations. Additionally, Resolute Support stated that ANA corps commanders demonstrated greater initiative in conducting offensive operations and that ANP "did not flee from checkpoints as they had done during the summer campaign."[239]

INTELLIGENCE CAPABILITIES AND PROCESSES

During this quarter, the ANA and ANP took steps to improve their intelligence capabilities. In February 2017, equipment for a second ScanEagle unmanned aerial surveillance system was delivered to the 209th ANA Corps in Kunduz province.[240] The site became operational on March 17, 2017.[241] Additionally, the ANA began incorporating ScanEagle data into the A-29 attack aircraft targeting packages.[242] Meanwhile, the MoI started developing an intelligence cell at headquarters level to act as a conduit for intelligence data from the national level to the police zone level.[243]

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Additional Challenges to Ministerial Development

Apart from the two most significant challenges identified by General Nicholson that impede coalition efforts to build a strong Afghan security force—poor Afghan leadership and corruption—coalition commanders have identified several other challenges this quarter that remain the focus of advisory efforts.[244] These challenges include the following:

PROCUREMENT

According to CSTC-A, MoD and MoI procurement operations did not have sufficient numbers of qualified procurement personnel, resulting in a lower than desired procurement execution rate. Newly appointed officials, who were hired to replace employees removed because of proven or suspected corruption, lacked a basic understanding of the procurement process and were overly cautious in approving contract awards. Additionally, the Afghan National Procurement Agency revoked the MoI's procurement authority, requiring higher approval authority for all MoI contract awards, thereby causing further delays.[245]

FORCE MANAGEMENT

CSTC-A reported that MoD and MoI lacked the capability to manage their own force structures. Specifically, the ministries were unable to independently identify the required numbers of personnel, categories of skillsets, and types of equipment needed to build combat capable military and police units. Instead, coalition advisors conducted the cost-benefit and trade-off analyses needed to develop force structure solutions in a resource constrained environment. CSTC-A requested additional advisors to teach MoD and MoI officials to conduct this analysis.[246]

SUSTAINMENT

According to CSTC-A, MoD and MoI procurement operations did not have sufficient numbers of qualified personnel, resulting in a lower than desired procurement execution rate

CSTC-A reported that a critical shortage of coalition personnel to provide protection to advisors limited the interaction between coalition logistics and maintenance advisors, and their MoI counterparts. Calling it a "dire situation," CSTC-A stated that advisor engagements dropped to less than 10 percent of the number that would otherwise be conducted.[247] In his testimony before the Senate Armed Services Committee on February 9, 2017, General Nicholson identified a "shortfall of a few thousand" NATO advisors, who were needed to "thicken" advisory efforts across the ministries.[248]

CSTC-A also reported that the ANA vehicle maintenance contracting company, which was issued a "letter of concern" from the Army Contracting Command-Warren in October 2016 because of a "significant lack of performance," had improved its vehicle repair rate this quarter but still did not meet the requirement that 80 percent of vehicles turned in would be repaired in 15 days. According to CSTC-A, the contractor attained a 66 percent rate, compared to 59 percent reported in October. A major concern, expressed by CSTC-A, has been the shortage of repair parts at contractor facilities. In January 2017, the contractor was issued a "nonconformance report" concerning stock

levels. The contractor has since taken action to inventory and fund repair parts in order to bring stock levels to the required 120 days of supply.[249]

INTELLIGENCE

Resolute Support reported that possibly the most pressing challenge to the ANDSF in conducting counterterrorism operations was the inability to capitalize on the wider range of intelligence collection resources. In that regard, Resolute Support stated that Afghan security forces rely almost entirely on intelligence gathered from human sources and have not learned to fully incorporate information obtainable from other intelligence collection assets, such as airborne platforms.[250]

RULE OF LAW

This quarter, CSTC-A reported that the MoI has shown improvement in identifying and pursuing allegations involving the gross violation of human rights, such as extra-judicial killings, assaults of captured enemy soldiers, and abuse of civilians. Through March 2017, the MoI developed 33 cases (3 over the past quarter) and has referred 13 cases to the Attorney General's office. However, the MoI has encountered significant difficulty in obtaining information on the status of cases that it has referred to the Afghan Attorney General's office for prosecution. The lack of feedback on these cases has prompted Resolute Support to seek assistance from the DoS to resolve the matter.[251]

Commitment Letters Promote Proper Use of U.S. Funding

CSTC-A continues to place financial controls on U.S. and international contributions to support the ANDSF through a series of annual bilateral financial commitment letters with the MoD and the MoI. Commitment letters, jointly signed by the relevant Afghan minister and the CSTC-A commander, establish conditions that the ANDSF must meet to ensure proper use of resources provided by the United States and international donors.[252]

The commitment letters for Afghan FY 1395 (running from December 21, 2015, though December 20, 2016) included over 100 conditions to encourage transparency and accountability of equipment and resources. These letters established expectations for the responsible management of direct contributions from donor nations. If the criteria spelled out in the commitment letters are not met, funds can be deducted or withheld from total direct contributions until corrective action is taken. These enforcement mechanisms reinforced U.S. messaging to Afghan leaders that they must demonstrate accountability and transparency in the expenditure of donor funds.[253]

A coalition general officer, or civilian equivalent, conducts quarterly reviews to assess MoD and MoI progress toward meeting conditions outlined in the commitment letters and determines corrective action when conditions are not met.[354]

Resolute Support reported that possibly the most pressing challenge to the ANDSF in conducting counterterrorism operations was the absence of actionable intelligence data

Although CSTC-A concluded that progress was insufficient on 54 of the commitment letters' conditions for the assessment ending in December 2016, CSTC-A did not assess penalties on 42 of them. Reasons for not assessing penalties can include CSTC-A's determination that the failure to attain the specified condition was beyond the control of the ministry, the conditions were insufficiently measureable or assessable, corrective action was already taken, or enforcing the penalties could have affected the ANDSF's ability to execute combat operations.[255] However, CSTC-A advised the ministries that "improvement is needed" for some of those 42 conditions to avoid incurring penalties after the next quarterly assessment.[256]

The CSTC-A Commander advised the MoD and MoI of the results of their second quarter conditionality assessment by letters dated March 5, 2017. Those letters outlined the following incentive awards and penalties:

Incentive Awarded to the MoD: CSTC-A provided funding up to $75,000 for gender-specific promotional material for recruiting and training women to serve in the ANA.

Penalties Assessed to the MoD:

- Suspension of deliveries of night vision devices to four ANA units for their failure to account properly for those devices. This was a recurring violation and penalty.
- Possible suspension of MoD procurements for small arms because of the failure to maintain accurate inventories of small arms and properly document the loss of those weapons. This was a recurring problem.
- Suspension of training in the United States for ANA personnel with the exception of pilot and special operating forces training, because of MoD's failure to implement and enforce policy to prevent ANA participants from going absent without leave (AWOL) while assigned to an overseas training facility. CSTC-A noted that the AWOL rate for Afghan students (MoD and MoI) who arrive in the United States for training was 12 percent.[257]

Although CSTC-A reported that the 215th ANA Corps in Helmand province did not submit timely, accurate ammunition reports, no penalty was assessed at this point. CSTC-A indicated that it would address the matter with the Chief of the Afghan General Staff for resolution.

Penalties Assessed to the MoI:

- Withholding of travel funds and pay raises from six MoI offices that comprise the Gross Violation of Human Rights Committee for the Committee's failure to investigate all credible incidents of human rights violations brought to its attention. This was a recurring failure.

- Suspension of deliveries of night vision devices to ANP units that failed to submit acceptable inventories of those devices. This was a recurring violation.
- Possible suspension of MoI procurements for small arms if, by April 1, 2017, the MoI does not provide CSTC-A a listing of units that failed to submit accurate inventories of their small arms caches.
- Suspension of training in the United States for ANP personnel with the exception of special unit training because of MoI's failure to implement and enforce policies to prevent ANP participants from going AWOL while assigned for training overseas.
- Withholding of $502,683 for the failure to submit payment vouchers in accordance with audit recommendations.

CSTC-A waived recommended penalties in three cases. Although the MoI failed to submit an acceptable plan for the divestment of excess facilities, CSTC-A acknowledged the validity of MoI's argument that some of the facilities were new and currently occupied. In another case, CSTC-A anticipated improvement in ammunition reporting and did not impose a possible financial penalty. In the third case, CSTC-A did not impose a penalty for the continued problem of "ghost soldiers"—troops who exist only on paper and whose salaries are collected by corrupt officers—because the MoI had made significant progress in improving personnel accountability.[258]

Oversight of U.S Direct Assistance Funding

The DoD OIG continues to audit funding provided directly to the Afghan government by the United States to support the ANDSF. On January 11, 2017, the DoD OIG reported results of an audit that assessed whether CSTC-A and the MoD had established effective controls for the oversight of MoD fuel contracts. Contracts awarded under this process are funded by the United States.[259]

The audit found that the CSTC-A and the MoD had initiated several measures to improve the oversight of the MoD fuel contracts. CSTC-A established regular meetings between Resolute Support logistics and oversight advisors and their MoD counterparts to promote internal coordination on fuel contracting matters. Additionally, the audit noted that CSTC-A units validated annual MoD fuel requirements and assessed financial penalties on ANA corps that did not comply with commitment letter conditions.

The DoD OIG found that CSTC-A and the MoD needed to implement additional controls in order to acquire accurate fuel data

However, the DoD OIG found that CSTC-A and the MoD needed to implement additional controls in order to acquire accurate fuel data. The audit determined that CSTC-A and the MoD could not ensure the accuracy of fuel delivery and fuel consumption reports provided by vendors and ANA corps, because CSTC-A did not require physical inspections at fuel points or assess the ANA process for reporting consumption data. As a result, CSTC-A had no reasonable assurance that fuel valued at $174.7 million was used for its intended purpose.

This quarter CSTC-A completed an audit to determine whether MoI officials safely managed ammunition located at ANP storage sites. The audit found safety deficiencies that increased the risk of accidents

The audit recommended that future MoD fuel contracts include provisions for unannounced inspections to validate fuel deliveries and that CSTC-A conduct an audit to determine the adequacy of the ANA fuel consumption reporting process. CSTC-A agreed with the audit findings and identified several actions that it would take to address weaknesses in oversight of fuel contracts. The DoD OIG concurred with planned management actions and will continue to monitor progress.

On January 11, 2017, the DoD OIG announced an audit to determine whether CSTC-A provided effective oversight of ammunition for the ANDSF. This audit was another in the series of audits related to U.S. "direct assistance" funding—funding that is provided directly to and managed by the Afghan government. On-site fieldwork for the audit was conducted in February 2017 and a final report is anticipated in August 2017.[260]

In a special oversight project completed in January 2017, SIGAR addressed continuing problems involving the nonpayment of Afghan contractors and subcontractors who perform under U.S-funded contracts in Afghanistan. According to SIGAR, nonpayment "remains a significant problem in Afghanistan," because prime contractors may refuse to pay subcontractors for the work they had performed. In response, subcontractors allegedly made death threats, engaged in extortion, seized worksite equipment, or obtained questionable legal orders leading to arrests to obtain payment from prime contractors. SIGAR noted reports that thousands of Afghan workers remain unpaid and that they may contribute to security concerns, because they might align with insurgents out of frustration.

After interviewing DoD sources, SIGAR determined that contractors often had little recourse when not paid. Afghan legal remedies are limited; some contractors lack access to U.S.-based legal remedies and do not understand the U.S. contracting process; and U.S. contracting officers in Afghanistan turn over frequently, leaving Afghan contractors without a point of contact. Moreover, the U.S. Government is limited in what it can do to assist subcontractors due to a lack of a direct contractual relationship. As a result, SIGAR established a process that investigates and attempts to resolve nonpayment complaints that it receives through its hotline.[261]

CSTC-A carries out a separate audit program, staffed by 14 auditors, to evaluate specific MoD and MoI operations. This quarter CSTC-A completed an audit to determine whether MoI officials safely managed ammunition located at ANP storage sites. The audit found safety deficiencies that increased the risk of accidents. The audit identified corrective actions.

Eleven ongoing CSTC-A audits are examining controls over the distribution of organizational clothing, the adequacy of MoD and MoI facility maintenance, utilization of MoD and MoI training courses, management of the MoI pharmaceutical inventory, and controls over payroll payments to ANA and ANP personnel.[262]

In March 2017, the ANA Officer Academy graduated 340 new officers, including its largest number of female officers to date. (U.S. Navy photo)

Gender Affairs Update

The MoD and MoI set a target of employing 5,000 women each in the ANA and ANP. This quarter, USFOR-A reported that 1,256 women are in the ANA out of a total force of about 170,000, down slightly from the 1,292 total reported last quarter. As of February 2017, 3,112 women served in the ANP out of a total force of about 150,000, down slightly from 3,130 last quarter.[263] Decreases, according to the command, were due to retirement and AWOL.

USFOR-A reported that Resolute Support advisors conducted a training session for women public affairs officers in the MoD in January. The topics covered included photography, photo editing, drafting press releases, news writing, news editing, news layout and design, and escorting the media.[264] In this quarter, 250 female students graduated from a police academy in Turkey. In addition, the MoD enabled 89 women to attend the second semester of the first year of the scholarship program at Dunya University of Afghanistan, located in Kabul, to support the Minister's goal to professionalize the military.[265]

Resolute Support continued to assist the ministries to expand women's participation in the ANDSF through its Gender Advisor's Office.[266] A key role of that office is to ensure that the interests of women are taken into account by all advising efforts of the Resolute Support mission.[267] USFOR-A reported the following developments during this quarter:

- Receiving approval to build women's dormitories at the Afghan Air Force Academy for 40 cadets and 10 cadre staff. These dormitories will provide safe and secure facilities for the women at the Academy;
- Obtaining appointments for six additional women in the MoD OIG;
- Assigning women as points of contact within the MoD legal office so reports of sexual assault and harassment of ANA women could be reported to another woman.
- Incorporating smaller sizes of boots and uniforms (both ANA and ANP) in an upcoming procurement to ensure that women have uniforms that fit properly.
- Providing assistance for women recruiting campaigns for the ANA and ANP.[268]

ANDSF PURSUED IMPROVEMENTS TO STRENGTHEN CAPACITY FOR SUMMER CAMPAIGN

This quarter, Resolute Support advisors focused on ANDSF training and implementation of sustainable train, fight, and rest cycles for Afghan soldiers and police. All ANA corps were ordered to train three companies per month in an institutionalized collective training program. According to Resolute Support, two of the six ANA corps failed to meet this standard. The others, including one corps, which trained six companies per month, exceeded the standard. Formalizing and institutionalizing these cycles in a long-term, sustainable manner has been a key priority of Resolute Support advisors to avoid the breakdown of Afghan units from overuse.[269] USFOR-A stated that a correlation exists between units that fail to implement strict leave rotations and those that have experienced the highest rates of soldiers going AWOL and eventually being dropped from the roll after 30 days of unexcused absence.[270]

Resolute Support reported that the ANDSF made efforts to limit reliance on security checkpoints as part of measures to reduce the elevated rate of casualties endured last year. Resolute Support believes that checkpoints tie down forces in vulnerable, static positions when they could be of greater use conducting offensive maneuvers. The Afghan Army Chief of Staff ordered ANA corps commanders to reduce the use of checkpoints in favor of a more effective employment of their limited force structure. However, checkpoints remained a priority for local political leaders, with whom the commanders in the field must interact, due to the sense of security that local leaders believe that checkpoints foster.[271]

Both Resolute Support and Afghan security leaders have identified the need to improve medical evacuation capabilities to reduce casualties. However, the ANDSF has not yet developed concrete plans to do so. The decreasing availability of Mi-17 helicopters for emergency personnel lift has forced the use of C-130 and C-208 cargo planes for casualty evacuations, and increased efforts to undertake ground evacuations as the threat situation permits.[272]

Resolute Support reported that the ANDSF demonstrated improved operational capacity for counter-terror activities against ISIS-K "that, while not dramatic, gives cause for optimism."

This quarter, Resolute Support reported that the ANDSF demonstrated improved operational capacity for counter-terror activities against ISIS-K "that, while not dramatic, gives cause for optimism." The successful targeting and elimination of a high value ISIS-K target represented a significant achievement for ANDSF planning and execution.[273]

Brigadier General Cleveland stated that the Taliban is expected to ramp up its insurgency campaign in April 2017, as has been typical in previous years. While acknowledging the heavy losses suffered by the ANDSF in 2016, Brigadier General Cleveland predicted that the Afghan forces will be stronger in 2017, due to efforts made over the winter months to improve their combat capabilities.[274]

ANA Force Strength Remains Consistently Below Full Authorization

This quarter, USFOR-A reported that a roughly comparable number of gains and losses kept ANA force strength relatively level from February 2016 to January 2017. In January, the ANA reported its total force strength at 170,440, as high rates of attrition continue to prevent the ANA from achieving its full *tashkil* authorization of 195,000.[275]

Personnel losses have been due to a number of factors, including scheduled separations, combat casualties, and members being dropped from the roll. The latter category, which is defined as being AWOL for over 30 days, was responsible for approximately two-thirds of attrition over the past year.[276]

Figure 1.

Afghan National Army Monthly Gains and Losses (past 12 months)

Source: USFOR-A response to SIGAR request for information, 3/8/2017

Afghan Special Operations Forces Continue to Operate Effectively, Despite Overuse

The Afghan Special Security Forces, the special operations component of the ANA, are trained to deploy against high profile targets, conducting quick, intelligence-driven operations to destroy and disrupt major enemy individuals, groups, and resources. According to USFOR-A, the MoI's Police Special Units are intended to focus on high-risk arrests of individuals in order to disrupt insurgent networks. The MoD units, known as Special Operations *kandaks* (battalions), are intended to conduct more extensive operations to disrupt insurgent groups, capture or kill insurgent leaders, or destroy insurgent resources.[277]

According to the DoD, the Afghan Special Security Forces are the most capable element of the ANDSF and one of the best special operations forces in the region

According to the DoD, the Afghan Special Security Forces are the most capable element of the ANDSF and one of the best special operations forces in the region.[278] In his February 2017 testimony to the Senate Armed Services Committee, General Nicholson emphasized that the 17,000 Afghan special operators conducted 70 percent of ANA offensive operations and were "the best example of success in 2016."[279] However, as in previous quarters, USFOR-A said that the primary challenge facing these elite special operations units was their misuse and overuse outside of a narrowly defined role. USFOR-A reported that Afghan Special Security Forces, who are frequently called upon to assist regular army and police units in day-to-day tasks, operated at an unsustainably high tempo and were unable to implement routine cycles for training, fighting, and resting, according to USFOR-A.[280]

The Special Mission Wing, the aviation element component of the Afghan Special Security Forces, conducted over 80 counter-terrorism missions this quarter. Special Mission Wing forces responded to the March 8 attack on the Kabul National Military Hospital, inserting a counter-terror response team onto the roof of the hospital and later returning to evacuate wounded soldiers. USFOR-A reported that this response was conducted independently of coalition assistance at the tactical level.[281]

Much like their ground-based special operations counterparts, the Special Mission Wing suffered from overuse beyond its core counterterrorism and counternarcotics missions.[282] For example, the Special Mission Wing is often called upon to conduct routine casualty evacuations and resupply missions for the ANA, often in high-risk areas under insurgent control. USFOR-A reported that three of the five aircraft lost by the Special Mission Wing in 2016 were on these types of operations. Coalition advisors were working with their Afghan partners to improve tasking and reduce the overuse of the Special Mission Wing moving into the summer months.[283]

Although the Special Mission Wing, which possessed 45 aircraft as of November 30, 2016, is operationally effective, it could not operate without significant coalition logistics support.[284] In particular, coalition-funded contractors supplied higher-level aircraft maintenance, including all parts and tools. The Special Mission Wing was still unable to procure common items (winter clothing, printer cartridges) through its own supply channels, and USFOR-A reported that progress in this area has been slow.[285]

ANP Attempts to Improve Recruitment, but Pay Issues Hurt Morale

While USFOR-A reported a general upward trend for ANP recruitment, its attrition rate remained high due primarily to combat casualties and desertions, as well as low rates of reenlistment. While salary increases and incentive pay were discussed as enticements to improve retention, USFOR-A cited the need for more substantive reforms—including improvements in deployment rotations, provisioning, and medical support—to reduce attrition and enable the ANP to reach its authorized ceiling of 157,000 personnel.[286] As of January 2017, the ANP reported a total end strength of 149,057.[287]

Figure 2.

Afghan National Police Monthly Gains and Loses (past 12 months)

Source: USFOR-A response to SIGAR request for information, 3/8/2017

Reuters reported that some police officers stationed in the volatile southern Uruzgan province had gone several months without pay, and morale was consequently suffering. A representative of the provincial government indicated that local officials had repeatedly contacted the MoI about the wage arrears without any satisfactory response. According to Reuters, this issue had affected police in several other provinces, including Zabul, where the police chief reported that the MoI attributed delayed payments to technical issues affecting transfers from a major Afghan bank. An Afghan government official also cited a number of other challenges affecting a wide range of payments. These included "ghost police" inflating payrolls as well as government challenges in getting a national budget approved.[288]

ALP Reported Effective Despite Challenges in Remote Areas

The ALP is a community-based defense force that operates from established checkpoints in districts throughout the country. The District Chiefs of Police establish ALP checkpoints in those areas where they can be supported by the ANP and ANA. USFOR-A reported that the local police units can represent an effective, visible deterrent for insurgent attacks, especially in remote villages. These village-based units draw personnel from the communities they protect and tend to enjoy a positive rapport with their local populations. According to USFOR-A, these relationships contribute to the ALP's heightened awareness of insurgent activity in their areas and make them a key element of the national counter-insurgent strategy.[289]

Reuters reported that some police officers stationed in the volatile southern Uruzgan province had gone several months without pay, and morale was consequently suffering

USFOR-A reported that 89 percent of local police had received formal training versus the goal of 90 percent

USFOR-A reported that the ALP does not perform traditional community policing activities, but rather focuses on defense of the community from insurgent threats. The ALP often fights alone in their villages, or alongside the ANA/ANP in the districts surrounding its villages during planned and emergency operations.[290] According to USFOR-A, the fact that the villages are willing to organize and man the ALP program, despite deliberate targeting by the Taliban and other anti-government insurgent elements, is in itself a demonstration of the effectiveness of the program.[291]

As of February 27, 2017, USFOR-A reported that 89 percent of local police had received formal training versus the goal of 90 percent.[292] This represented a slight improvement from last quarter, when USFOR-A reported that 86 percent of ALP were trained.[293] USFOR-A noted that the improvement was due to the emphasis placed on training during the winter months.[294]

However, personnel accountability for the ALP force continues to pose challenges. The relevant bilateral financial commitment letter required that 100 percent of the ALP possess a biometrically linked identification card, 95 percent be validated in AHRIMS, and 90 percent be enrolled in the electronic funds transfer process by December 2017. USFOR-A reported that, as of March 2017, 77 percent had a biometric identification card, 70 percent were in AHRIMS, and 84 percent enrolled in electronic funds transfer.[295] As of January 1, 2017, CSTC-A funded salaries only for ALP who were enrolled in AHRIMS.[296]

Concerns remain regarding allegations that some ALP personnel have committed gross violations of internationally recognized human rights, which, under U.S. statute, include cruel, inhuman, or degrading treatment; torture; prolonged detention without charges and trial; disappearance by abduction and clandestine detention; and other flagrant denials of the right to life, liberty, or security.[297] USFOR-A reported that, from May 2012 to July 2016, 14 allegations were made against the ALP that resulted in case openings. Four occurred in 2016 and five in 2015. Five of the 14 cases were closed with no violation substantiated. Of the remaining nine cases, two are awaiting trial, three are waiting for documents or a response from prosecutors, three are waiting for completion of investigations, and one is pending an arrest. USFOR-A reported that the ALP staff has established "a full department" dedicated to tracking human rights and criminal allegations against the ALP.[298]

AAF Reportedly Improves Operations

The U.S. 9th Air and Space Expeditionary Task Force-Afghanistan reported that the AAF expanded its activity in support of ANDSF national objectives this quarter by acquiring additional aircraft, stepping up training programs, and achieving better integration and coordination of effort. In the most important development during this reporting period, the AAF received four new A-29 Super Tucanos and opened a second forward operating location for these aircraft at the Kandahar Airfield. The A-29 Super Tucano is the AAF's principal fixed wing attack aircraft, employed for both long-range bombing missions as well as for close air support for ground troops.

Advisors from Train, Advise, Assist Command-Air work in tandem with their Afghan counterparts to provide a pre-mission brief near Kabul. (U.S. Air Force photo)

In 2016, A-29 crews flew 171 combat sorties, equipped with 489 bombs and 507 rockets. From January 1 through March 14, 2017, A-29 crews flew 143 sorties (77 combat, 66 training).[299] The AAF received delivery of 4 additional A-29s on March 20, 2017, increasing the size of the fleet from 8 to 12. These additional aircraft will give the AAF operational flexibility and enable them to respond more quickly.[300]

With combat operations reduced this quarter due to winter weather and a cyclical decrease in insurgent activity, the AAF focused primarily on training. The first two Afghan A-29 instructor pilots graduated from training at Moody Air Force Base in Georgia, and U.S. advisors anticipate that AAF will have basic night vision capability later this year. By mid-April, 10 to 12 combat qualified crews were expected to be trained to support the AAF's fleet of 12 A-29s.[301]

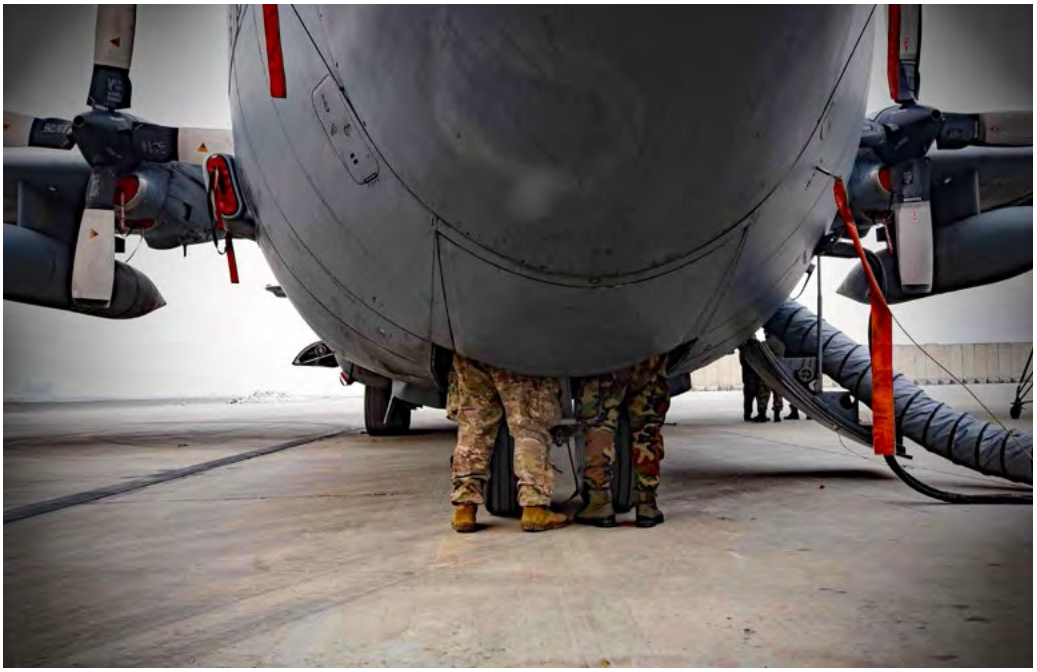
The AAF continued to integrate its primary attack helicopter, the MD-530, into ANA missions around the country from Kabul, Kandahar, and Mazar-e Sharif in northern Balkh province. The 9th Air and Space Expeditionary Task Force-Afghanistan described the MD-530 as the quick response aerial support platform of choice for ANDSF commanders needing light attack and close air support. In 2016, MD-530 crews flew 1,672 combat sorties, employing both rockets and machine guns. The AAF currently has 56 pilots for this aircraft, including 22 recent basic rotary wing graduates. From January 1 through March 14, 2017, MD-530 crews flew 721 sorties (559 operational, 162 training). This quarter, mechanical failure caused a forced landing of one MD-530 which was then destroyed in insurgent territory.[302]

The 9th Air and Space Expeditionary Task Force-Afghanistan reported that AAF C-208 and C-130 cargo planes continued to increase the amount of cargo transported this quarter and that both pilots and maintenance crews were increasingly operating independently. These two platforms moved a combined 75 percent more cargo in 2016

than in 2015, due to an increase in the number of available pilots and more efficient use of the aircraft. This quarter, pilots for the C-130 and C-208 focused on night vision training, and two crews were trained in basic airdrop capability. The C-130 provides critical support transporting the short-range MD-530s to their forward deployment locations across Afghanistan. In 2016, C-130 crews flew 1,065 sorties, transporting 1.9 million pounds of cargo, a significant increase from 436 sorties and 1.3 million pounds of cargo in 2015. From January 1 through March 14, 2017, C-130 crews flew 155 total sorties (141 operational, 14 training), and C-208 crews flew 1,001 sorties (847 operational, 154 training).[303]

The DoD Requested $814.5 Million to Modernize AAF

The Russian-made Mi-17 serves as the AAF's primary tactical airlift helicopter, despite the serious strain placed on the fleet by overuse. Due to attrition caused by combat losses and other factors, the AAF had 11 fewer Mi-17s at the start of the 2016 summer campaign than it had the previous year. An additional three aircraft were lost to combat action and mechanical failure between September and December 2016. As a result, individual aircraft utilization has increased, contributing to a need for more frequent repair and overhaul, which ultimately affects aircraft readiness. The U.S. 9th Air and Space Expeditionary Task Force-Afghanistan predicted that, without additional helicopters, there will be a significant reduction in the availability of Mi-17s to support ANDSF operations—from approximately 20 helicopters ready for action each day to 15 per day over the 2017-2018 timeframe. In 2016, Mi-17 crews flew a total of 11,293 sorties. Mi-17 crews flew 2,201 sorties from January 1 to March 14, 2017 (2,105 airlift, 27 airstrikes, and 69 training).[304]



A C-130H maintenance advisor trains an AAF C-130 maintainer on the aircraft hydraulics system at Kabul Air Wing. (U.S. Air Force photo)

To address the significant and growing rotary wing gap, the DoD developed a plan in 2015 to introduce U.S.-made UH-60 Black Hawk helicopters into the Afghan fleet to replace the depleting Mi-17 fleet and to address other rotary wing and fixed wing gaps. The first year of the plan is being funded in the Consolidated Appropriations Act, 2017. A total of $814 million was appropriated to procure the first 53 of a planned 159 UH-60s from the U.S. Army and refurbish 12 of them. Additionally, the Consolidated Appropriations Act, 2017 funded procurement of 30 armed MD-530 helicopters, 6 A-29s, and the first 5 of up to 32 armed variants of the C-208 cargo plane. Even with immediate funding, however, the UH-60s will likely not be delivered until 2019, and then incremental deliveries will affect the AAF's ability to employ a sufficient fleet.[305] Thus, the ANDSF will continue to rely to some degree on whatever Mi-17s remain in the fleet. As attrition reduces their numbers, the DoD will continue to seek funding for their sustainment.[306]

To address the significant and growing rotary wing gap, the DoD developed a plan in 2015 to introduce U.S.-made UH-60 Black Hawk helicopters into the Afghan fleet to replace the depleting Mi-17 fleet and to address other rotary wing and fixed wing gaps

On February 2, 2017, the DoD OIG announced an evaluation of the progress being made regarding the train, advise, and assist mission to the AAF. The OIG is evaluating the selection and training of U.S. advisors to the AAF, the support the AAF provides to the Special Mission Wing, the adequacy of AAF ground support equipment, and the management of Afghan military airspace. In March, the evaluation team began on-site fieldwork that included interviews with coalition military commanders and visits to several AAF operating locations.[307]

On March 22, 2017, SIGAR announced it was also conducting an audit of the AAF to evaluate the Afghans' ability to operate and maintain aircraft received from the United States and to examine capability gaps in ANDSF aviation. The SIGAR audit will "determine the extent to which:

- U.S.-provided aircraft address validated capability gaps identified by both the DoD and the MoD;
- the DoD synchronized the recruitment and training of aircrews and other critical personnel with estimated aircraft delivery schedules; and
- the DoD and the MoD have developed and implemented a plan to support the operation and maintenance of U.S.-provided AAF aircraft, including steps to address capability gaps within the AAF."[308]

ANTI-CORRUPTION EFFORTS

This quarter, CSTC-A officials noted that the MoD reported 72 corruption cases. Of these, 47 cases were referred to the Afghan Attorney General's Office for further investigation and possible prosecution, 22 were actively reviewed for referral to either the Attorney General's Office or the Anti-Corruption Justice Center, and 3 were referred to the Anti-Corruption Justice Center.[309]

CSTC-A reported that the MoD continued to work towards full compliance with required asset declarations by senior military officials, which were due by

March 15, 2017, and would be referred to the Afghan High Office of Oversight and Anti-Corruption by April 20, 2017. This quarter, CSTC-A reported that 34 of 228 Afghan general officers had not completed the required forms. However, the MoD has not developed a long-term process to maintain and update asset declaration forms as personnel changes occur over time.[310]

According to CSTC-A, Resolute Support advisors worked to build relationships with Afghan anti-corruption prosecutors within the MoI. Although discussions took place on this issue, CSTC-A reported "there is a great hesitancy on the part of [MoI] leadership to take action."[311]

Anti-Corruption Justice Center Opens New Facility, Moves Forward with Prosecutions

In January, the Anti-Corruption Justice Center inaugurated its new facilities in Kabul. Speaking at a ceremony to mark the opening of the facilities, Major General Richard Kaiser, Commanding General of CSTC-A, stated: "Corruption is the enemy of Afghanistan. Corruption is what is killing [Afghan] soldiers and stealing the future of this country." He encouraged employees of the Center to observe high moral standards in their work and pledged the full support of the coalition in this effort.[312]

Since starting operations at a previous facility in November 2016, the Anti-Corruption Justice Center has prosecuted seven high-level corruption cases, including cases involving two ranking ANDSF officials. One of those cases was prosecuted during this quarter. All seven trials were conducted in an open and transparent fashion with legal counsel representing the accused, CSTC-A reported. One of these trials resulted in the conviction of an Afghan general officer for accepting a $150,000 bribe related to a bid-rigging scheme on a major fuel contract. In January, he was sentenced to 14 years in prison and ordered to pay a fine in the amount of the bribe he accepted.[313]

While noting that this represents a positive start, CSTC-A cautioned that the Anti-Corruption Justice Center is still in its infancy and faces challenges in organization, docketing, and strategic communications. The international community, recognizing the importance of combatting corruption, is providing support. The United Kingdom has assigned one advisor and the European Union is planning to provide four more to the Center.[314]

In January, the Anti-Corruption Justice Center inaugurated its new facilities in Kabul

So far, the MoD has referred three cases to the Anti-Corruption Justice Center for adjudication. These cases involve senior officers who have allegedly embezzled $1.4 million from a construction contract, embezzled $162,726 from a food contract, and engaged in bribery and theft of fuel. The Major Crimes Task Force has referred six corruption cases to the Anti-Corruption Justice Center. As of March 2017, three of those have been prosecuted.[315]

On March 26, 2017, the Anti-Corruption Justice Center convicted four Ministry of Urban Development and Housing employees on charges of embezzlement and misuse

of authority. Two employees were sentenced to 20 years in prison and ordered to pay $2.3 million in fines for embezzling more than $12.8 million. Two other employees were sentenced to 7-year terms of imprisonment fined $6.5 million each. Those convicted were among six senior Ministry of Urban Development and Housing officials whom President Ghani suspended in 2015 for embezzling millions of dollars in several urban development and housing projects.[316]

"Ghost soldiers" caused an inflated estimate of ANDSF force strength and ultimately led to deaths on the battlefield

CSTC-A Reports Progress by Major Crimes Task Force

As it had in the previous quarter, CSTC-A reported that the Major Crimes Task Force continued to make progress in the investigation of corruption crimes. Changes at the task force included an improved task organization, the establishment of a Criminal Intelligence/Analytical Unit, and the formation of an Asset Recovery Unit. CSTC-A attributed much of the progress to the leadership of Brigadier General Abdul Andarabi, reporting that since his appointment in January 2016, the Major Crimes Task Force has opened 336 cases, including 154 corruption investigations, and arrested 195 suspects. Resolute Support advisors work closely with the Major Crimes Task Force to identify and prepare cases to test the Afghans' political will to fight corruption and build an institutional foundation to sustain and expand this unit.[317]

USFOR-A and Resolute Support Elevate Anti-Corruption Efforts

General Nicholson identified corruption as the second leading cause, after failures in leadership, of last year's high casualty rates for the ANDSF. Testifying before the Senate Armed Services Committee, he cited corruption in the Afghan pay and personnel systems as being responsible for "some tens of thousands fewer soldiers in the field than have been reported." These "ghost soldiers" caused an inflated estimate of ANDSF force strength and ultimately led to deaths on the battlefield.[318] However, General Nicholson also expressed confidence in President Ghani and Chief Executive Abdullah's efforts to address the complex set of issues at the root of endemic government corruption.[319]

In his written statement to the Senate Armed Services Committee, General Nicholson reported that USFOR-A was in the process of making organizational changes to regenerate its own counter-corruption capabilities. He stated that USFOR-A plans to establish a counter-corruption finance cell to monitor U.S. and coalition funds allocated to the Afghan government. Once operational, this cell will provide financial tracking and analysis to prevent fraud by U.S. contractors as well as the diversion of funds to corrupt Afghan officials.[320]

According to CSTC-A, the counter-corruption cell is still in the conception phase, with Resolute Support staff working to secure office space, hire personnel, and procure the necessary computer equipment. Once operational, this cell is expected to provide

targeting data and help synchronize the counter-corruption efforts of the Afghan government, Resolute Support, other inter-agency partners, and international agencies. By coordinating these efforts, the counter-corruption cell would facilitate action against identified corruption networks, help develop MoD and MoI countercorruption capacity, and assist the Afghan government in issuing warrants and prosecuting corrupt parties and networks.[321]

Three IGs Meet with Attorney General Hamidi

During their visit to Afghanistan in February 2017, the IGs for the DoD, the DoS, and USAID met with Afghan Attorney General Mohammad Farid Hamidi and his senior staff. Since taking office on June 4, 2016, Hamidi has focused on stamping out corruption in Afghanistan. He informed the three IGs that his goal was to remove "politics" from the judicial system and discussed resourcing and administrative issues in his organization.[322]

While the Attorney General's Office is currently staffed with several thousand prosecutors and staff, few have any education beyond the equivalent of a U.S. high school diploma. Hamidi told the IGs that he has begun to remove those prosecutors with no formal legal training but emphasized that this was a long and slow process.[323] Hamidi also shared his concern for the safety and security of prosecutors and their families. While most Afghan judges receive some kind of security detail, the Attorney General has only 150 security personnel to protect prosecutors.[324]

Hamidi reported that, despite these challenges, he was making progress against official corruption. He stated that there were 30 pending cases against high level ANDSF officials and 7 cases against high level government officials.[325]

Afghan General Charged with Fighting Corruption Arrested on Corruption Charges

In March, the New York Times reported that one of Afghanistan's senior military officers, who had been appointed to clean up corruption in Helmand province, was arrested on corruption charges himself. In December 2015, Major General M. Moein Faqir had been appointed commander of the ANA 215th Corps. At the time, he was tasked with leading the fight against corruption in Helmand province in the wake of the revelation that up to 40 percent of the ANA's 215th Corps soldiers stationed there may have been "ghost soldiers."[326]

During their visit to Afghanistan this quarter, the IGs for DoD, DoS, and USAID met with Afghan Attorney General Mohammad Farid Hamidi and his senior staff

Faqir's arrest on March 27, 2017, represented a major setback in the effort to bring law and order to war-torn Helmand. He denied the charges leveled against him, which included misuse of funds designated for soldier subsistence, neglect of duty, and lack of transparency in the use of fuel and other consumable supplies. The MoD spokesperson reported that Faqir's case was in process in the Attorney General's Office.[327]

A U.S. Army CH-47 Chinook helicopter flies near Jalalabad, Afghanistan. (DoD photo)

COMPLETED OVERSIGHT ACTIVITY

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COMPLETED OVERSIGHT ACTIVITY

As required by Section 8L of the Inspector General Act, the Lead IG is responsible for planning, conducting, and reporting on oversight of overseas contingency operations. This section of the report provides information on Lead IG staffing to perform these oversight functions; outreach efforts by Lead IG agencies; completed Lead IG oversight work related to audits, inspections, and evaluations during the past 3-month period, January 1, 2017 through March 31, 2017; Lead IG investigative activity; and the OIGs' hotline activities.

USAID OIG conducts audits and investigations in Afghanistan that do not involve OFS-related programs or activities, and coordinates these efforts as appropriate with other audit and law enforcement organizations. This oversight activity, discussed on pages 71 and 74, is included in this report to provide a more comprehensive update on the oversight of U.S. government programs in Afghanistan, including those not involving OFS-related programs. USAID OIG also maintains a team of investigators in Afghanistan, supported by its office in Washington, D.C.

LEAD IG AGENCY STAFFING

The Lead IG agencies use dedicated, rotational, and temporary employees as well as contractors to conduct oversight projects, investigate fraud and corruption, and perform other functions, such as strategic planning and reporting. Oversight teams from the Lead IG agencies regularly travel to Afghanistan and other locations in the region on a temporary basis to conduct the fieldwork for their projects. The DoD OIG and DoS OIG have field offices in Afghanistan, staffed with OIG employees on 6-month and 1-year rotations, to support regional activity. USAID OIG also has a field office in Afghanistan staffed with OIG employees that is supported by its office in Germany and offices in Washington D.C.

The Lead IG agencies deploy criminal investigators to the region to investigate OFS-related fraud and corruption. The DCIS, the DoD OIG's investigative component, has special agents in Afghanistan on a rotating basis. DoS OIG has special agents on 1-year tours to Afghanistan and also maintains a regional office in Germany from which other investigators travel to Afghanistan if additional support is needed.

During this quarter, the continuing resolution constrained staffing levels because the available OCO funding was insufficient to cover the cost of all DoD OIG employees. Further, the freeze imposed on Federal hiring as of January 23, 2017, affected recruitment of DoD OIG employees.

OUTREACH

Outreach and coordination continued to be important aspects of Lead IG work. The Lead IG agencies sought to keep the Congress informed on critical issues, traveled into the theater of operation, and coordinated with oversight partners and agencies.

Reporting to Congress

On February 21, 2017, the Acting DoD IG, as the Lead IG for OFS, in coordination with the DoS IG, the USAID IG, and SIGAR, submitted a report to Congress on the oversight activities planned in Afghanistan for FY 2017. Section 1217 of the FY 2017 National Defense Authorization Act, enacted December 23, 2016, required the Lead IG for OFS to prepare this report for the appropriate committees of Congress within 60 days of enactment.

As required by Section 1217, the report, entitled *Inspector General Oversight Activities in Afghanistan*, contained the following information:

- A description of the requirements, responsibilities, and focus areas of each IG planning to conduct oversight activities in Afghanistan during FY 2017.
- A comprehensive list of the funding to be used for the oversight activities.
- A list of the oversight activities and products anticipated to be produced by each IG in connection with oversight activities in Afghanistan during FY 2017.
- An identification of any anticipated overlap among IGs of planned oversight activities in Afghanistan during FY 2017 and a justification for such overlap.
- A description of the processes by which the IGs coordinate and reduce redundancies in requests for information to Government officials executing funds in Afghanistan.
- A description of the specific professional standards expected to be used to ensure the quality of different types of products issued by the IGs regarding Afghanistan, including periodic reports to Congress and audits of Federal establishments, organizations, programs, activities, and functions.
- Recommendations for statutory revisions designed to improve the administrative aspects of the Lead IG process.

Travel into Theater

As discussed in more detail in the feature below, the three IGs who have Lead IG responsibilities for oversight of OFS traveled in theater together in February 2017 to meet with military commanders, diplomatic staff, and USAID officials. This trip provided valuable, whole of government insight into the challenges and progress of OFS, governance, and stabilization efforts in Afghanistan.

In addition, a team of DoD OIG planners also traveled into theater to meet with commanders and other officials to discuss high-risk areas warranting oversight and to identify potential oversight gaps. The team also discussed the timing and scheduling of ongoing and planned oversight projects with command oversight representatives. The team traveled to Kuwait, Qatar, and Afghanistan over 2 weeks in January.

Other Outreach

During the quarter, the Acting DoD IG continued to highlight Lead IG efforts and common audit issues in quarterly meetings with the Service Inspectors General and the Service Auditors General. Senior Lead IG officials also regularly meet with agency policy officials, collect information, and conduct research related to the OFS military and governance activities.

Investigative briefings and the OIGs' hotlines provide other avenues for outreach and are discussed in this section.

During their visit to Afghanistan, IGs for DoD, USAID, and DoS meet with Afghan Attorney General Mohammad Farid Hamidi. (DoD photo)

IGs Travel into OFS Theater of Operations

In February 2017, the Acting DoD IG, as the Lead IG, and the IGs of the DoS and USAID traveled together into Afghanistan, Iraq, and Jordan to meet with military commanders, embassy representatives, and USAID officials. The purpose of this trip was to discuss Lead IG responsibilities, activities, and challenges, as well as to learn about the challenges and environment facing the U.S. officials in each country. This trip was the first time the IGs responsible for Lead IG reporting traveled into theater together, and it reflected the IGs commitment to a coordinated and whole-of-government approach to OFS oversight.

Prior to the trip, the IGs had identified strategic oversight areas for FY 2018 to guide their oversight work for OFS and Operation Inherent Resolve (OIR). The strategic oversight areas recognize that both OFS in Afghanistan and OIR in Iraq and Syria need a coordinated interagency effort to successfully complete these overseas contingency operations. As one general observed, "We can't just shoot our way out of this conflict."

The trip validated the decision to focus on these five strategic oversight areas for OFS:

- Security
- Governance and Civil Society
- Stabilization and Infrastructure
- Humanitarian Assistance
- Support to Mission

The IGs heard several common themes in all three countries. Interagency coordination must be continuous and extend beyond the U.S. efforts. In each OCO, international organizations and a coalition of countries work with the United States to support the host government security forces, develop effective governance and encourage power sharing, and provide humanitarian assistance. U.S. officials also emphasized the interdependence of these military, diplomatic, and development efforts. Moreover, U.S. military commanders cautioned against focusing solely on individual battles, but also stressed the need for the host government to "win the hearts and minds" of its citizens. A significant concern is whether the common citizens believe that the security forces can protect their families, that government institutions are inclusive, and that citizens have economic opportunities.

The trip exemplified the coordinated oversight pursued by the Lead IG agencies. The on-the-ground observations will help inform the FY 2018 oversight plans for OFS and OIR. In addition, the IGs will seek to identify complementary oversight projects where their agencies have common or shared challenges best addressed through a whole-of-government lens, such as DoD and DoS administration of major support contracts or interagency stabilization planning. The trip also served as a first-hand reminder of the costs and security obstacles that oversight teams must overcome to conduct their work.

COMPLETED AUDIT, INSPECTION, AND EVALUATION PROJECTS

Lead IG and partner agencies released five reports relating to OFS from January 1, 2017, through March 31, 2017. These projects examined criteria used to identify OCO costs, the Navy's ability to accurately report OCO costs, controls over Afghan fuel contracts, security at Embassy Kabul, and operations at Embassy Islamabad.

Although USAID has no OFS-related programs or activities, it does conduct efforts in Afghanistan in many sectors, including agriculture, democracy and governance, economic growth, education, gender promotion, health, infrastructure, and humanitarian assistance. As a result, USAID OIG conducts audits in Afghanistan and coordinates these activities as appropriate with Lead IG and other audit organizations.

Final Reports

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL OVERSIGHT

Navy Inaccurately Reported Costs for Operation Freedom's Sentinel in the Cost of War Reports

DODIG-2017-067, March 16, 2017

Section 8L of the IG Act requires the Lead Inspector General to review and ascertain the accuracy of information provided by Federal agencies related to obligations and expenditures, costs of programs and projects, accountability of funds, and the award and execution of major contracts, grants, and agreements in support of the contingency operation. In compliance with this requirement, the DoD OIG conducted this audit to determine the accuracy of the Navy's reported obligations and disbursements supporting OFS for select Navy appropriations in the *Cost of War* report, and to determine the accountability of DoD funds supporting the OCO.

The DoD OIG found that the Navy could not support all the obligations reported and had inaccurately reported OCO costs associated with OFS. Specifically, the Navy was unable to provide transaction-level detail from its accounting system to support $866.3 million out of $948.8 million, or 91 percent, of the total Navy obligations and related disbursements reported for the first quarter FY 2016 *Cost of War* report. The DoD OIG attributed these shortcomings to inadequate processes for identifying transactions for OCO within the Navy accounting system. Additionally, the Navy inaccurately reported $20.1 million in obligations and $85.4 million in disbursements for that same time period due to a lack of adequate standard operating procedures.

The DoD OIG made, and Navy management agreed to, three recommendations. The DoD OIG did not believe that the Navy fully addressed one of the recommendations regarding the need for the Navy to reengineer its processes to identify all transactions for OCO spending to ensure accurate reporting for the *Cost of War* report. The Navy Comptroller acknowledged that the Service was unable to provide complete detail on all OCO

transactions due to limitations in its current accounting systems. The agency response indicated that its planned transition to a new accounting system, expected to be completed by FY 2019, will better facilitate tracking of individual transactions. During the interim, the Navy advised that it will assess the feasibility of directly querying OCO transactions from its accounting system and provide results by June 30, 2017.

The response also indicated that the Navy does not anticipate ever being able to identify all individual transactions as either baseline or OCO since deployments in support of contingency operations are funded with a combination of base and OCO appropriated funds. To better support the *Cost of War* reporting requirements, the Navy advised that it will employ standard operating procedures to identify the methodology for calculating these types of costs by June 30, 2017.

The DoD OIG conducted a similar audit in July 2016 of the Air Force's *Cost of War* reporting on its expenditures in support of OIR. It found similar inaccuracies, and recommended improved controls over the processing and reporting of OCO costs.

Combined Security Transition Command – Afghanistan Improved Controls Over U.S.-Funded Ministry of Defense Fuel Contracts, but Further Improvements are Needed
DODIG-2017-041, January 11, 2017

The DoD OIG initiated this project to assess whether the Combined Security Transition Command–Afghanistan (CSTC-A) and the Afghanistan MoD established effective controls for the oversight of MoD fuel contracts. The DoD OIG found that

An Aircraft Maintenance Squadron crew chief moves a fire bottle at Bagram Airfield, Afghanistan prior to a mission delivering a Howitzer cannon. (U.S. Air Force photo)

CSTC-A initiated several measures to improve the oversight of U.S. direct assistance-funded fuel contracts, specifically establishing a steering committee that: 1) met regularly to increase coordination among relevant stakeholders, 2) began assessing financial penalties on specific ANA corps for insufficient compliance with the "commitment letter" process which serves as a bilateral agreement between CSTC-A and the government of Afghanistan, and 3) implemented a process to determine fuel allocations that included a review by CSTC-A before establishing a final allocation.

The DoD OIG recommended that CSTC-A require all future MoD fuel contracts to include provisions for periodic, unannounced inspections to validate fuel deliveries. Additionally, the DoD OIG recommended that the CSTC-A require the Essential Function 1 Audit Division to conduct an assessment of the current consumption report verification process within the MoD to determine inadequacies.

CSTC-A agreed with the findings and initiated several measures to improve the oversight of the U.S. direct assistance-funded MoD fuel contracts. For example, CSTC-A recognized that greater U.S. control of the fuel contracts was needed to reduce corruption and began working with DoD and the Defense Logistics Agency to develop a bulk fuel contract for FY 2017. The U.S. Government will administer this contract, expected to be awarded in August 2017. CSTC-A will continue to assist the MoD in developing its bulk fuel contracting capabilities by training personnel in contract award and administration procedures.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL OVERSIGHT

Management Assistance Report: Improvements Needed to the Security Certification Process To Ensure Compliance With Security Standards at Embassy Kabul, Afghanistan

AUD-MERO-17-28, March 7, 2017

The DoS OIG is conducting an audit of the Bureau of Overseas Buildings Operations construction and commissioning process for the New Office Annex and the Staff Diplomatic Apartment at Embassy Kabul, Afghanistan. During the audit, the DoS OIG auditors learned that improper alterations have been made to components of two security doors in the Staff Diplomatic Apartment that may have affected the overall security performance of the doors. The DoS OIG issued a Management Assistance Report to prompt action to replace the altered components of the two security doors and to bring attention to weaknesses in the security inspection process that allowed the improper alterations to go unaddressed for more than a year.

As part of the commissioning and security certification process, a Diplomatic Security inspection officer found in December 2015 that two security doors were not operating properly. In response to the Diplomatic Security findings, the Bureau of Overseas Building Operations reported in its mitigation plan memorandum that the problem had been corrected and that the forced entry locks on all the doors were operating correctly. On the basis of the Bureau's assurance that the door defects had been corrected, Diplomatic Security issued a compliance acceptance memorandum.

However, in an informal follow-up inspection in February 2016, the Diplomatic Security inspection officer who initially reported the deficiencies found that the forced entry locks on both sets of security doors had been improperly altered to make the doors functional. These alterations were not permitted by the construction contract and did not meet physical security standards.

The DoS OIG made two recommendations to the Bureau of Overseas Building Operations to address the altered components to the security doors and to improve the security certification process. The Bureau of Overseas Building Operations agreed with the recommendation to replace the improperly altered security door components in accordance with contract terms. The DoS OIG considers this recommendation resolved, pending confirmation from Diplomatic Security that the replaced components meet physical security standards.

The Bureau of Overseas Building Operations disagreed with the recommendation to revise the physical security certification process to include a formal follow-up inspection by Diplomatic Security. The DoS OIG considers this recommendation unresolved and maintains that a formal follow-up inspection by Diplomatic Security is necessary. The DoS OIG will work with the Bureau of Overseas Building Operations during the audit compliance follow-up process to reach a suitable solution that fulfills the intent of the recommendation.

Inspection of Embassy Islamabad, Pakistan

ISP-I-17-11A, February 28, 2017; ISP-S-17-11A, February 28, 2017

The DoS OIG initiated this project to inspect Embassy Islamabad, Pakistan, and Consulates General in Karachi, Lahore, and Peshawar.

The U.S. Mission in Pakistan supports efforts relevant to OFS and to U.S. national security. The U.S.-Pakistan relationship encompasses issues of critical importance to U.S. national security, including counterterrorism, nuclear non-proliferation, peace in Afghanistan, and domestic and South Asian regional economic growth and development. The highest policy priorities of the U.S. Mission to Pakistan are to promote regional stability, combat terrorism, and support a secure, economically vibrant, and stable Pakistani democracy.

The DoS OIG found that the U.S. Mission in Pakistan advanced U.S. interests despite Pakistan's challenging security environment, host-nation restrictions on travel, and impediments to program implementation. The inspectors also found that the Ambassador led the mission in positively shaping U.S.-Pakistan relations, making progress toward achieving its Integrated Country Strategy goals, and focusing on the mission's security.

DoS OIG inspectors also found that the embassy's International Narcotics and Law Enforcement Affairs Pakistan Section had deficiencies in program oversight and management controls. Embassy Islamabad provided inconsistent management support to Consulates General Karachi, Lahore, and Peshawar. The mission conducted effective

and innovative public diplomacy programs. The mission's Information Management Sections provided satisfactory customer service but needed to improve coordination.

The DoS OIG made 15 recommendations to improve Embassy Islamabad's operations and procedures. The recommendations address implementation of DoS-managed government-to-government assistance, embassy management support to the consulates general, and the need to improve information management coordination. The DoS OIG also issued a classified annex to this inspection report.

GOVERNMENT ACCOUNTABILITY OFFICE OVERSIGHT

OMB and DoD Should Revise the Criteria for Determining Eligible Costs and Identify the Costs Likely to Endure Long Term
GAO-17-68, January 18, 2017

GAO reviewed the DoD's use of OCO funds to assess (1) the extent to which the Office of Management and Budget's (OMB) 2010 criteria address the activities included in DoD's OCO budget request; and (2) whether the DoD has developed and reported an estimate of the costs being funded with OCO appropriations that are likely to endure beyond current contingency operations. The OMB and the DoD had issued the criteria for deciding whether items properly belong in the base budget or in the OCO budget.

The GAO found the current OCO criteria "outdated" and inadequate to address the full range of operations identified in the DoD's FY 2017 OCO budget request. The current criteria were issued in 2010, before the rise of ISIS, when the primary drivers of OCO spending were active combat operations in Iraq and Afghanistan. Military action against ISIS in Syria and Libya and forward deployments to Eastern Europe in support of the European Reassurance Initiative are currently funded under OCO, even though the current criteria for OCO do not cover such activities. The GAO report also noted the DoD's increasing reliance on OCO funding to support non-war base expenditures.

The GAO made two recommendations. First, the DoD Comptroller, in consultation with OMB, should reassess and revise the existing OCO budget criteria to better reflect current policy and activity. The DoD concurred with this recommendation. Second, the DoD Comptroller should develop a complete and reliable estimate of the DoD's enduring OCO costs to be reported along with future budget requests. The DoD partially concurred with this recommendation, acknowledging the importance of such estimates in any future transition of enduring OCO costs to the base budget. However, the DoD stated, that absent relief from the sequestration budget caps, OCO funding would remain necessary to finance current and future operations. The DoD's response to GAO did not identify steps it plans to take to implement this recommendation.

USAID OIG OVERSIGHT IN AFGHANISTAN

USAID OIG completed four non-OFS related financial audits from January 1 through March 31, 2017:

- Audit of Costs Incurred by The Asia Foundation (TAF), Under (1) International Election Observation (IEO), Cooperative Agreement No. AID-306-A-14-00012, for the Period From August 4, 2014, to January 5, 2015 (Closeout); (2) Strengthening Education in Afghanistan (SEA II), Cooperative Agreement No. AID-306-A-14-00008, for the Period From May 19, 2014, to September 30, 2015; (3) Survey of the Afghanistan People Program (SAP), Grant No. AID-306-G-12-00003, for the Period From October 11, 2012, to September 30, 2015; and (4) Ministry of Women Affairs Organizational Restructuring and Empowerment (MORE), Cooperative Agreement No. AID-306-A-13-00001, for the Period From July 1, 2014, to December 19, 2015.
- Financial Audit of Costs Incurred by Volunteers for Economic Growth Alliance, Under the Capacity Building and Change Management Program–II in Afghanistan, Associate Cooperative Agreement AID-306-A-14-00010, January 1 to December 31, 2015.
- Financial Audit of Costs Incurred by Creative Associates International, Inc., Under the Afghanistan Workforce Development Program, Contract AID-306-C-12-00007, October 1, 2014, to September 30, 2015.
- Closeout Audit of Costs Incurred by Digital Green Foundation, Under the Digital Integration to Amplify Agricultural Extension in Afghanistan Program, Grant Agreement AID-306-G-15-00002, November 30, 2014, to February 29, 2016.

INVESTIGATIONS

Lead IG agencies conduct OFS-related investigative activity through the DCIS and the DoS OIG criminal investigative components. During the quarter, these components maintained an investigative presence in Afghanistan, Pakistan, Germany, and the United States.

A consolidated look at the OFS-related activities of these investigative components during this quarter can be found in the dashboard on the opposite page.

The USAID OIG conducts investigations related to USAID programs in Afghanistan, and coordinates these activities as appropriate with other law enforcement organizations. These programs support USAID's strategy for sustaining achievements in health, education, and for women; stimulating agriculture-led economic growth and fiscal sustainability; and supporting legitimate and effective Afghan governance. The USAID OIG has a team of one special agent and two foreign service national investigators in Afghanistan, with support from an investigative analyst in Washington, conducting these investigations.

OFS-related Investigative Activity

During the quarter, the Lead IG investigative components and the military investigative organizations initiated nine OFS-related investigations, involving

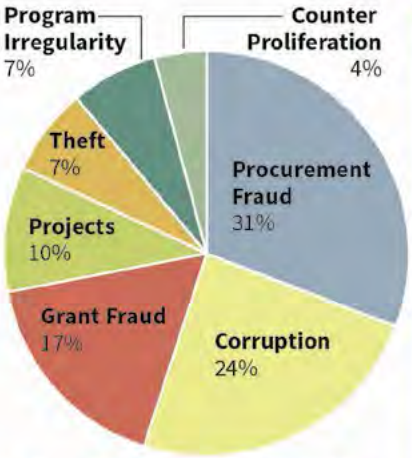
Fraud and Corruption Investigative Working Group Meeting at Camp Arifjan, Kuwait

The Fraud and Corruption Investigative Working Group held its first investigative coordination meeting at Camp Arifjan, Kuwait, in late January 2017. During this 2-day meeting, the Working Group members and representatives from SIGAR, the Federal Bureau of Investigation (FBI), the Diplomatic Security Service, the U.S. Embassy, and the Defense Contract Audit Agency discussed strategic level oversight issues involving OIR and OFS, and investigative coordination and de-confliction across Southwest Asia. The meeting also addressed DoD OIG Hotline processes related to investigative referrals and current initiatives regarding the trafficking in persons.

The Lead IG agency investigation components and representatives from the military criminal investigative organizations form the Fraud and Corruption Investigative Working Group. The members of the Group include the DCIS, the DoS OIG, USAID OIG, the U.S. Army Criminal Investigation Command, the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. The FBI is a collaborating agency. The Working Group members coordinate and de-conflict their investigations of fraud and corruption in OFS-related programs and operations. During the quarter, the representatives coordinated on 29 open OFS-related investigations.

ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

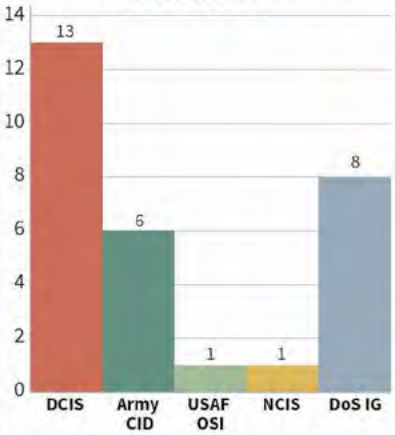
OPERATION FREEDOM'S SENTINEL
As of March 31, 2017



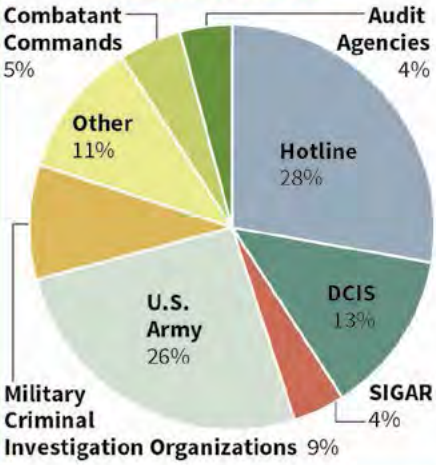
OPEN INVESTIGATIONS

29

OPEN INVESTIGATIONS BY WORKING GROUP MEMBER*



SOURCES OF ALLEGATIONS



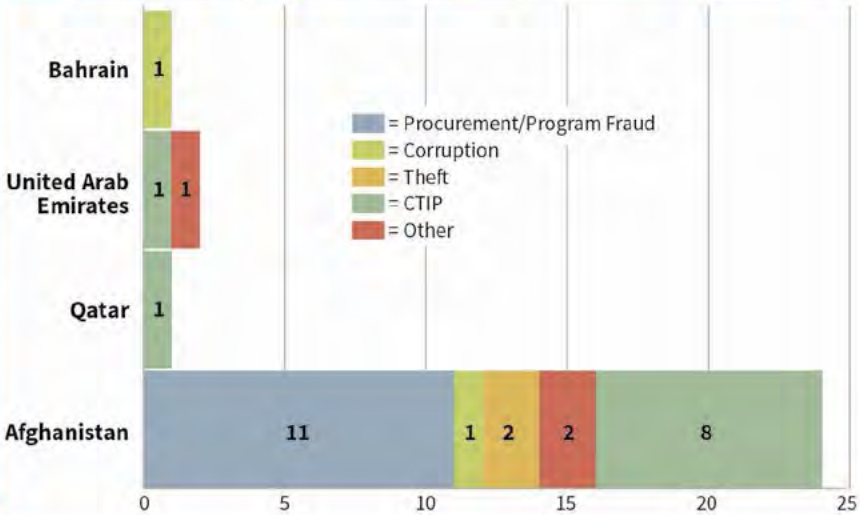
Q2 FY 2017 RESULTS

Arrests	—
Criminal Charges	—
Criminal Convictions	—
Savings/ Recoveries	$40,000,000
Suspensions/ Debarments	3/2
Job Terminations	—
Personnel Actions	1
Other Administrative	3

Q2 FY 2017 BRIEFINGS

No. of Briefings	11
No. of Attendees	64

PRIMARY OFFENSE LOCATIONS



*Some investigations are being worked jointly by more than one agency. Therefore, the total number of open cases by FCIWG Agency may not equal the total number of open investigations. **Note:** Cumulative since Jan. 1, 2015

allegations of procurement or program fraud, theft, and trafficking in persons. Seven investigations were closed during the period.

As of March 31, 2017, 29 investigations involving OFS-related programs and operations remained open. These open investigations do not include "legacy cases" that the DCIS and the DoS OIG are continuing to pursue related to actions committed during Operation Enduring Freedom, the combat mission in Afghanistan that concluded in December 2014, or investigations that SIGAR is conducting. The OFS-related investigations involved allegations of procurement, grant, and other program fraud; corruption involving U.S. Government officials; theft and diversion of Government funds or equipment; trafficking in persons, and other offenses.

TRAFFICKING IN PERSONS INITIATIVES ARE ONGOING

The DCIS Trafficking in Persons Investigations Program, initiated in December 2015, addresses allegations of trafficking in persons that relate to or impact a DoD contract, subcontract, contractor, subcontractor, or a U.S. military installation. Trafficking in persons includes forced labor, involuntary servitude, debt bondage, document tampering, and sex trafficking. DCIS opened two new OFS-related trafficking in persons investigations this quarter.

The DoS OIG, as part of its inspections of overseas missions and domestic bureaus, conducts risk-based assessments of key activities. The DoS OIG typically meets with the DoS office to monitor and combat trafficking in persons to discuss the embassies' engagement on trafficking in persons advocacy and compliance with statutorily-mandated reporting on these issues. When warranted, inspection teams may review allegations of trafficking in persons violations, and refer these to the OIG's Office of Investigations.

FRAUD AWARENESS OUTREACH CONTINUES

During this reporting period, each of the Lead IG investigative components and the military investigative organizations conducted fraud awareness briefings to educate individuals on the investigative mission and how to identify indications of fraud. These briefings promote fraud awareness; help develop relationships among law enforcement and military personnel, contracting officials, and contractors; and uncover information about potential fraud and corruption in Government programs. In total, DCIS investigators led two fraud awareness briefings attended by government, civilian, and military personnel; contractors; law enforcement personnel; and foreign officials.

USAID OIG Investigative Activity in Afghanistan

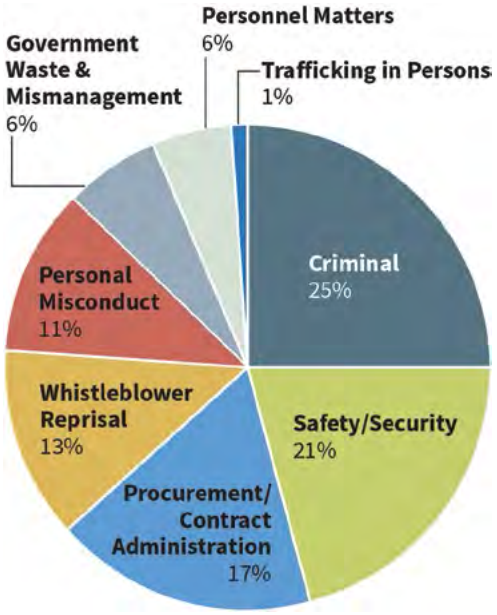
During the quarter, the USAID OIG received 20 new allegations, totaling 34 allegations since the beginning of the fiscal year. The USAID OIG initiated an investigation related to activity in Afghanistan based on one of these allegations. Two investigations were closed during the period. The USAID OIG's ongoing investigative efforts in Afghanistan have resulted in $4.8 million in savings this quarter, for a total of $47.1 million in savings for this fiscal year.

Figure 3.

USAID Investigations in Afghanistan

Figure 4.

Hotline Activity



In addition, the USAID OIG conducted 9 fraud awareness briefings in Afghanistan for 37 participants, for a total of 20 briefings to 285 attendees this year.

As of March 31, 2017, USAID OIG is continuing to conduct 31 investigations involving Afghanistan-related programs and operations. As noted in Figure 3, these open investigations involved allegations of bribery, gratuity, and kickbacks; false statements and claims; program fraud; and mismanagement.

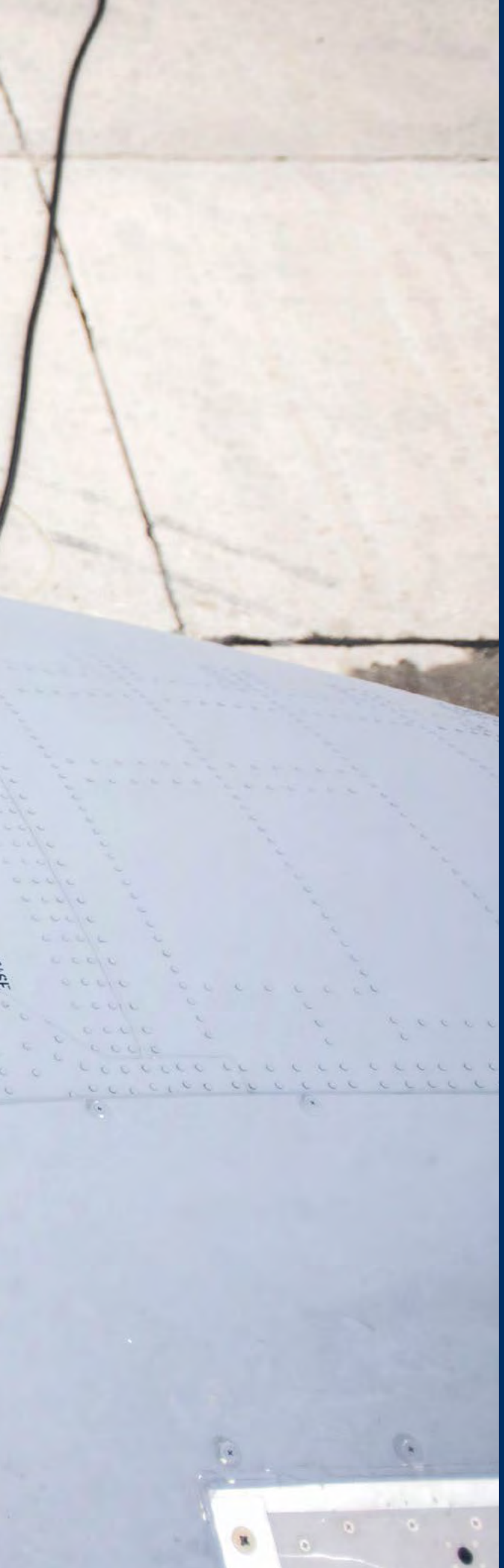
HOTLINE ACTIVITY

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

The OIG hotline representatives process the complaints they receive and refer these complaints to the appropriate entity in accordance with their respective protocols. Any hotline complaint that merits referral is sent to the responsible organization for investigation or informational purposes.

The DoD OIG has an investigator to coordinate the hotline contacts received among the Lead IG agencies and others as appropriate. During the reporting period, the investigator received and coordinated 43 contacts related to OFS and opened 77 cases, which were referred within the DoD OIG, to other Lead IG agencies, or to other investigative organizations. As noted in Figure 4, the majority of the complaints received during this quarter related to personal misconduct and other personal matters, criminal allegations, and procurement or contract administration irregularities.

EXIT RELEASE
TO OPEN
1. LIFT RING
AND PULL
2. PUSH HATCH IN



A 455th Expeditionary Aircraft Maintenance Squadron crew chief lowers himself off the roof of an EC-130 Compass Call at Bagram Airfield. (U.S. Air Force photo)

ONGOING AND PLANNED OVERSIGHT ACTIVITY

Strategic Planning 78

Ongoing Projects 81

Planned Projects 90

ONGOING AND PLANNED OVERSIGHT ACTIVITY

This section of the report discusses the ongoing Lead IG strategic planning process as well as ongoing and planned audit, inspection, and evaluation work. The ongoing and planned oversight projects related to OFS activities, as of March 31, 2017, are listed in separate tables.

USAID OIG had ongoing efforts in Afghanistan that do not involve OFS-related programs or activities. These ongoing and planned oversight projects review USAID efforts in Afghanistan related to agriculture, democracy and governance, economic growth, education, gender promotion, health, infrastructure, and humanitarian assistance. These projects are listed in separate tables.

STRATEGIC PLANNING

Pursuant to Section 8L of the Inspector General Act, the Lead IG is required to develop and carry out a joint strategic plan to guide comprehensive oversight of programs and operations for each OCO, and annually provide each plan to Congress. This effort includes reviewing and analyzing completed oversight, management, and other relevant reports to identify systemic problems, trends, lessons learned, and best practices to inform future oversight projects.

Planning Group Meets Quarterly

The Southwest Asia Joint Planning Group, which began in 2008, serves as the primary vehicle to plan and coordinate audits, inspections, and evaluations throughout Southwest Asia among oversight entities. In late 2014, upon the designation of the Lead IG for OFS, the three Lead IG agencies and SIGAR began developing and carrying out a joint strategic plan for comprehensive oversight of U.S. funding, programs, and activities in Afghanistan, including OFS.

The Joint Planning Group, which meets quarterly, is a forum for information sharing and coordination among the broader Federal oversight community's efforts in Iraq, Syria, Afghanistan, and Southwest Asia, including the military Inspectors General, the GAO, SIGAR, and Service audit agencies.

On January 26, 2017, the Joint Planning Group held its 37th meeting and heard from the Director of Peacekeeping and Stability Operations in the Office of the Assistant Secretary of Defense for Special Operations and Low-Intensity Conflict. The Director discussed stability and humanitarian affairs. The second half of the meeting addressed the ongoing and planned oversight projects as well as those projects nearing completion.

FY 2018 Planning Continues

On March 9, 2017, Lead IG agency representatives convened a summit to continue the FY 2018 comprehensive joint strategic oversight planning for Afghanistan, including OFS. During this summit, hosted by the USAID OIG, the representatives focused on proposed strategic oversight areas, considered coordination opportunities for audits and investigations, and discussed the possibilities for complementary work. Later in March, Lead IG representatives met with SIGAR to discuss the proposed strategic oversight areas.

The Lead IG representatives have agreed that the five strategic oversight areas listed below will guide FY 2018 planning. The Lead IG representatives will continue meeting over the next several months to plan projects consistent with these areas and to identify potential complementary oversight projects. The FY 2018 joint strategic oversight plan for Afghanistan, including OFS, will be issued in the fall.

FY 2018 Strategic Oversight Areas

The following provides a short description of each of the five strategic oversight areas for OFS.

Security

Enabling people to conduct their daily lives without fear of systematic or large-scale violence by establishing transitional public order; countering illegal combatants and criminal elements; conducting border control; protecting key personnel and facilities; establishing and strengthening relationships with host nation military and police; enforcing cessation of hostilities and peace agreements; and disarming, demobilizing, and reintegrating belligerents.

Governance and Civil Society

Increasing the ability of government to serve its citizens through rules, processes, and behavior by which interests are articulated, resources are managed, and power is exercised in a society by building host-country governance capacity, promoting inclusive and effective democracy, promoting reconciliation, fostering sustainable and appropriate reconstruction activities, enabling fair distribution of resources, and countering and reducing corruption, inequality, and extremism.

Humanitarian Assistance

Helping people to cover their basic needs and transition to peaceful coexistence in communities with opportunities for advancement; to save lives and alleviate suffering of a crisis-affected population, provided per the basic principles of humanity, impartiality, and neutrality.

Stabilization and Infrastructure

Enabling displaced people to return to their homes and pursue opportunities for sustainable livelihoods in peaceful communities with effective economic systems.

Stabilization includes repairing or rebuilding essential infrastructure and buildings, reestablishing public utilities and basic health services, removing remnants of war and debris, and promoting an economic system that fosters basic commerce, free markets, and employment generation through sound legal frameworks, outside investment, and reduction of corruption.

Support to Mission

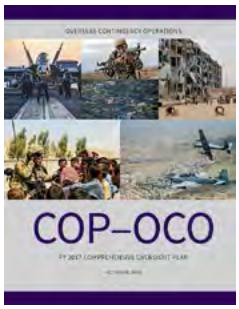
Enable the U.S. government to conduct military operations and diplomatic efforts as well as provide humanitarian assistance to the local population. This includes the security of U.S. personnel and property, grant and contract management, program and project administration, occupational safety and health of U.S. infrastructure, and logistical support to U.S. personnel.

Implementing the FY 2017 Plan

The *FY 2017 Joint Strategic Oversight Plan for Afghanistan,* effective October 1, 2016, organizes Afghanistan-related oversight projects into eight strategic oversight areas. The FY 2017 ongoing and planned projects are aligned according to these strategic oversight areas:

- Building the capacity and capabilities of the Afghan National Defense and Security Forces and administering and maintaining accountability of the Afghanistan Security Forces Fund
- Building Afghan governance capacity and sustaining U.S. investment in Afghan institutions and infrastructure
- Implementing and executing anti-corruption and counternarcotics programs
- Awarding and administering reconstruction contracts
- Property management
- Contract management and oversight
- Transition from the Resolute Support Mission to a more traditional (peacetime military engagement) U.S.-Afghanistan security cooperation relationship
- Intelligence and counterterrorism

The *FY 2017 Joint Strategic Oversight Plan for Afghanistan* was included in the *FY 2017 Comprehensive Oversight Plan for Overseas Contingency Operations.*



FY 2017 Comprehensive Oversight Plan for Overseas Contingency Operations

ONGOING PROJECTS

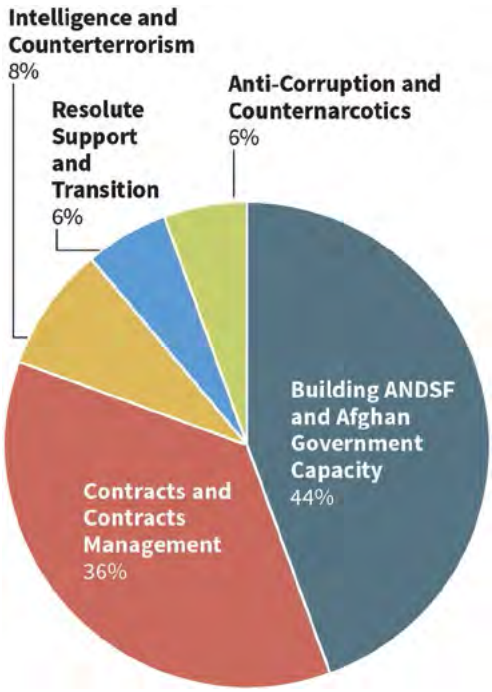
Ongoing OFS Projects

As of March 31, 2017, the Lead IG agencies and their partners have 36 ongoing projects directly related to OFS. Figure 5 describes the ongoing projects by strategic oversight area, and the discussion that follows highlights some of the ongoing projects by these strategic areas. Table 5 lists the project title and objective for each of these projects.

- **Building ANDSF and Afghan Government Capacity:** Sixteen projects are ongoing related to these two strategic oversight areas—building capacity and capability in the ANDSF and Afghan government. The GAO is examining the capability of ANDSF's major weapons systems and how this equipment supports the overall strategy for the ANDSF. The DoD OIG has two ongoing projects to assess the U.S. and coalition efforts to enable the MoD to develop oversight and internal control capabilities, and train, advise and assist the AAF. SIGAR has 12 ongoing projects to include security sector reconstruction, non-intrusive equipment at Afghan border crossings, the DoD's efforts to advise the MoD and MoI the AAF's ability to maintain U.S. aircraft, and the effect of AWOL Afghan trainees on reconstruction. In addition, the DoD OIG and SIGAR have ongoing projects related to allegations of child sexual abuse by members of the ANDSF.

Figure 5.

Ongoing OFS Projects



- **Anti-Corruption and Counternarcotics:** Two oversight projects are ongoing to assess programs related to anti-corruption and counternarcotics. The DoD OIG is auditing whether the DoD effectively supported counternarcotics requirements agreed upon between the Department of Justice and DoD. The DoS OIG is conducting an audit of a counternarcotics police reform program in Afghanistan and Pakistan.
- **Contracts and Contract Management:** Thirteen ongoing oversight projects are examining specific contracts, contract management and controls, or OCO funding. The DoS OIG is conducting three audits, one is related to the oversight of invoices for OCO contracts, another involves Embassy Kabul construction and commissioning, and a third is assessing the oversight protocols regarding the construction of the new embassy compound in Islamabad. The DoD OIG is conducting an audit on the effectiveness of oversight controls over ammunition provided to the ANDSF. The Army Audit Agency is auditing overtime pay and entitlements for deployed civilians. The Naval Audit Services is auditing the reliability of the Marine Corps financial data reported for OFS. SIGAR has seven ongoing projects, including inspections to determine if construction projects were completed in accordance with

contract requirements and construction standards, and whether the constructed projects are being maintained and used as intended.

- **Resolute Support and Transition:** The DoD OIG is conducting an inspection related to the compliance of Camp Lemonnier (Djibouti) with DoD health and safety policies and standards. SIGAR has a project assessing the extent to which the Afghan government uses and sustains assets transferred from DoD to the Afghan government.
- **Intelligence and Counterterrorism:** Three ongoing oversight projects are focused on this strategic oversight area. The DoS OIG is auditing the counterterrorism assistance program regarding oversight monitoring and outcome metrics and conducting a follow-up review of explosive detection dogs in Afghanistan. The DoD OIG is evaluating airborne intelligence, surveillance, and reconnaissance support to counterterrorism operations.

Table 5.

Ongoing OFS Oversight Projects, as of 3/31/2017

Project Title	Objective
ARMY AUDIT AGENCY	
Audit of Overtime Pay and Entitlements for Deployed Civilians	To verify that overtime was effectively managed and downrange entitlements (including danger and post differential pay) were accurately paid to civilians deployed in support of OFS and Operation Inherent Resolve.
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
Allegations of Child Sexual Abuse by Members of the Afghan National Defense and Security Forces	To focus on answering a number of specific questions, including DoD implementation of Title 10 Leahy Laws regarding human rights violations, raised by several Members of Congress and congressional staff.
Evaluation of Airborne Intelligence, Surveillance, and Reconnaissance Supporting Counterterrorism Operations in Afghanistan	To determine if USFOR-A's airborne intelligence, surveillance, and reconnaissance allocation process is supporting U.S. counterterrorism operations.
U.S Controlled and Occupied Military Facilities Inspection–Camp Lemonnier, Djibouti	To determine whether U.S. military-occupied facilities at Camp Lemonnier, (Djibouti), comply with Federal and DoD health and safety policies and standards regarding electrical and fire protection systems.
Assessment of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop its Oversight and Internal Control Capability	To determine whether U.S. and coalition train, advise, and assist efforts will enable the Afghan MoD and subordinate organizations to develop a transparency, accountability and oversight capability that helps the MoD run efficient and effective operations, report reliable information about its operations, and comply with applicable laws and regulations.
Audit of Combined Security Transition Command-Afghanistan Oversight and Management of Ammunition Supporting Operation Freedom's Sentinel	To determine whether CSTC-A provided effective oversight of ammunition of the ANDSF. This is a part of a series of audits related to U.S.-direct assistance to the Government of Islamic Republic of Afghanistan.

Project Title	Objective
Audit of DoD Support for Counternarcotics Requirements	To determine 1) whether DoD effectively supported counternarcotics requirements agreed upon between the Department of Justice and DoD, and 2) how DoD used funding to support those requirements.
Assessment of U.S. and Coalition Efforts to Train, Advise, and Assist the Afghan Air Force	To assess U.S. and coalition efforts to train, advise, assist, and equip the Afghan Air Force.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
Audit of the Antiterrorism Assistance Program in Countries Under the Department of State Bureaus of Near Eastern Affairs and South and Central Asian Affairs	To determine the extent to which the Bureaus of Diplomatic Security and Counterterrorism have 1) developed specific, measurable, and outcome-oriented goals and objectives; 2) developed and implemented an evaluation process to assess host country performance; and 3) established letters of agreement with host countries for sustaining the Antiterrorism Assistance programs. The audit will also assess the bureaus' contract monitoring and oversight, and invoice review processes.
Audit of Contracting Officer Representatives Responsibility for Overseeing Invoices for Overseas Contingency Operations Contracts	To 1) determine whether invoice review policies and procedures, training, staffing, invoice review practices, and accountability measures are sufficient to support overseas contingency operations; and 2) ensure invoice payments are reviewed in accordance with Federal requirements and Department guidance.
Audit of Counternarcotics and Police Reform Program Compliance Follow-up in Pakistan and Afghanistan	To determine whether the Bureau of International Narcotics and Law Enforcement Affairs has 1) complied with prior OIG recommendations to implement performance measurement plans for its programs in Pakistan and Afghanistan, monitored progress towards its program goals, and funded its programs appropriately; and 2) applied the recommendations to its programs in other countries.
Audit of Embassy Kabul Construction and Commissioning	To determine whether the Bureau of Overseas Buildings Operations followed DoS policies and guidance governing the affirmation of substantial completion and final acceptance of construction projects at U.S. Embassy Kabul.
Audit of Construction of the New Embassy Compound–Islamabad	To determine whether the DoS is effectively administering the construction contracts for the new embassy compound in Islamabad.
Follow-Up Review of Explosive Detection Dogs in Iraq and Afghanistan	To determine whether the Bureau of International Narcotics and Law Enforcement Affairs has 1) complied with prior OIG recommendations to implement performance measurement plans for its programs in Pakistan and Afghanistan, monitored progress towards its program goals, and funded its programs appropriately; and 2) applied the recommendations to its programs in other countries.

(continues on next page)

Project Title	Objective
GOVERNMENT ACCOUNTABILITY OFFICE	
Afghan National Defense & Security Forces' Equipment and Capability	To 1) outline all major weapon systems and equipment procured for the ANDSF, consistent with the program of record; 2) summarize how such weapon systems and equipment support the overall strategy for the ANDSF; 3) describe the current capability and capacity of the ANDSF to operate and sustain such weapon systems and equipment; and 4) identify gaps in ANDSF capability given the evolving security situation and overall strategy.
NAVAL AUDIT SERVICE	
Reliability of Marine Corps Financial Data Reported for Operation Freedom's Sentinel	To determine the accuracy of the Marine Corps' obligations and disbursements supporting Operation Freedom's Sentinel as reported in the *Cost of War* report.
SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION	
DoD Oversight of Infrastructure Projects Transferred to the Afghan Government	To assess the 1) extent to which the Afghan government uses and sustains assets transferred from DoD; and 2) challenges, if any, that DoD faces in overseeing the use and sustainment of infrastructure that has been transferred to the Afghan government.
Inspection of the Ministry of Interior's Headquarters Complex	To assess whether 1) the work was completed in accordance with contract requirements and applicable construction standards; and 2) the complex is being maintained and used as intended.
Award, Administration, and Performance of Legacy Research Contracts	To determine the extent to which 1) the Army Research Laboratory developed and awarded legacy contracts in accordance with its broad agency announcements for research and analysis contracts, and DoD and federal regulations; 2) the Army Research Laboratory provided oversight of the tasks performed by Imperatis and New Century Consulting in accordance with the broad agency agreements and terms of the contracts; and 3) Imperatis and New Century Consulting performed tasks in accordance with the Army Research Laboratory broad agency agreements and terms of the contracts.
Inspection of the Afghanistan Defense Ministry Headquarters Support and Security Brigade Expansion Phase II	To assess whether 1) the work was completed in accordance with contract requirements and applicable construction standards; and 2) the complex is being maintained and used as intended.
Inspection of Afghan National Army Camp Commando Phase III	To assess whether 1) the work was completed in accordance with contract requirements and applicable construction standards; and 2) the project is being maintained and used as intended.

The ANA has moved its uniform manufacturing to this new factory, which will produce 3,750 uniforms per week. (Combined Security Transition Command–Afghanistan, EF-5 photo).

Project Title	Objective
Inspection of Afghan National Army Camp Commando Phase IV	To assess whether 1) the work was completed in accordance with contract requirements and applicable construction standards; and 2) the project is being maintained and used as intended.
Inspection of the Afghan National Army's Ground Forces Command, Garrison Support Unit, and Army Support Command	To assess whether 1) the work was completed in accordance with contract requirements and applicable construction standards; and 2) the project is being maintained and used as intended.
Review of the U.S. Government's Implementation of 22 U.S.C. §2378d and 10 U.S.C. §2249e, Commonly Referred to as the "Leahy Law"	To determine whether the Leahy Law may prohibit assistance to the ANDSF. The Leahy Law prohibits the DoD and the DoS from providing assistance to a unit of a foreign security force if there is credible information that the unit committed a gross violation of human rights.
Security Sector Reconstruction	To trace the role that strategy and planning played throughout the U.S. reconstruction effort in Afghanistan, and answer the following questions: 1) What were the U.S. policy goals for the ANDSF, why, and how did these goals evolve, and what were the implications on ANDSF design? 2) What were the various designs considered for the ANDSF, why were they chosen, and why did they evolve? 3) How well was the ANDSF design implemented (inputs and outputs)? 4) How well have the ANDSF achieved expected strategic outcomes and why? 5) What are the critical policy and strategy lessons learned from Afghan security sector reconstruction? More than one report may be produced.
Non-Intrusive Inspection Equipment of Afghan Border Crossing Points	To examine the quantity, types, and costs of non-intrusive inspection equipment purchased with Department funding for installation and use at Afghanistan's border crossing points, and assess the extent to which such equipment is currently being maintained and used as intended.

(continues on next page)

Project Title	Objective
Review of DoD Procurement of Proprietary Textiles for the ANDSF	To determine 1) the cost to the U.S. government of using proprietary textile patterns for ANDSF uniforms; and 2) how and why the U.S. government generated the requirement for proprietary patterns for ANDSF uniforms.
Department of Defense Efforts to Advise the Afghan Ministries of Defense and Interior	To assess 1) the extent to which DoD has clearly articulated the goals, objectives, and strategy of its advisory efforts; 2) DoD's advisory efforts, including funding; the number of advisors and contractors; their assigned locations; and criteria for selecting the advisors, among other things; and 3) the methods DoD uses to measure success.
Afghan Air Force Use and Maintenance of Its MD-530 Fleet	To 1) describe DoD's process for selecting the MD-530 as a platform for the Afghan Air Force; 2) assess the extent to which the Afghan Air Force can operate and maintain the MD-530 currently in its fleet, including DOD's measures for determining success; 3) assess DoD's efforts to ensure that the Afghan Air Force can operate and maintain the MD-530, including any contracts DoD is funding or plans to fund to provide those services; and 4) determine the extent to which the Afghan Air Force will be able to sustain this fleet in the future.

American advisors from Train, Advise, Assist Command-Air on a MD-530 Cayuse Warrior training mission from out of Hamid Karzai International Airport, Afghanistan. (U.S. Air Force photo)

Project Title	Objective
The Effect of AWOL Afghan Military Trainees on Afghan Reconstruction Programs	To 1) determine how many Afghan military trainees have gone absent without leave while training in the United States; the trainees rank, specialty, command, the program(s) supported by the training effort; and the impact on the program(s) by the loss of these students (financial, operational, morale, etc.); 2) identify the disposition of the these trainees and obtain justifications for State to provide immigration status; and 3) determine the extent to which this issue has impacted the U.S. government's reconstruction effort.
MOI Complex Support Structures	To assess whether the 1) work was completed in accordance with contract requirements and applicable construction standards; and 2) complex is being maintained and used as intended.
Infrastructure for ANDSF Women	To obtain information from DOD related to the use and oversight of DOD funds intended to benefit women in the ANDSF, with specific attention to infrastructure.
Lessons Learned Review of the G222 (C-27A) Aircraft Program	To 1) review the decision to provide 20 G222s to the AAF; 2) determine the total amount spent to procure, operate, sustain, and dispose of the G222s; 3) review future plans (disposal or otherwise) for the G222s; and 4) evaluate what processes and controls have been put in place to prevent similar challenges from affecting future AAF purchases.
Inspection of Renovations and Construction at the Kabul Military Training Center	To inspect selected Kabul Military Training Center facilities renovated or constructed under the July 2013 contract, and assess whether 1) the construction was completed in accordance with contract requirements and applicable construction standards, and 2) the facilities are being used and maintained.
Processes and Procedures for Blood Type Collection of ANDSF Personnel	To 1) identify the entity responsible for the collection of ANDSF soldiers' blood types, and determine how these blood types are captured and then recorded in APPS and AHRIMS; 2) determine who is responsible for paying for the collection of blood samples for ANDSF soldiers and how payment for services is collected; 3) identify CSTC-A's role, if any, in collecting and recording blood types for ANDSF soldiers; and, 4) assess the processes used to ensure that recorded blood types for ANDSF soldiers are accurate.
Afghan Air Force's Ability to Operate and Maintain U.S.-provided Aircraft	To determine the extent to which the 1) aircraft the U.S. plans to provide the AAF address validated capability gaps identified by both the DoD and MoD; 2) DoD synchronized the recruitment and training of aircrews and other critical personnel with estimated aircraft delivery schedules; and 3) DoD and MoD have developed and implemented a plan to support the operation and maintenance of AAF aircraft provided by the United States, including steps to address capability gaps within the AAF.

Ongoing USAID OIG Projects in Afghanistan

As of March 31, 2017, USAID OIG had 17 ongoing non-OFS related projects in Afghanistan. Table 6 provides the project title and objective for each of these ongoing projects.

Table 6.

Ongoing USAID OIG Oversight Projects in Afghanistan, as of 3/31/2017

Project Title	Objective
RCA Financial Audit on the Government of the Islamic Republic of Afghanistan, Ministry of Agriculture, Irrigation & Livestock	Under Agriculture Development Fund, 306-IL-12-OAG-21, for the period from 1/1/14-12/31/14.
ACA Financial Audit on ICF Macro, Inc.	Under Demographic and Health Surveys, AID-OAA-C-13-00095, for the period from 9/9/13-12/31/15.
ACA Financial Audit on Jhpiego Corporation	Under HEMAYAT, AID-306-A-15-00002, for the period from 1/7/15-6/30/15.
ACA Financial Audit on New York University	Under Assessment of Learning and Outcomes and Social Effects in Community-Based Education, AID-306-G-13-00004, for the period from 1/1/14-8/31/15.
ACA Financial Audit on Partnership for Supply Chain Management	Under Partnership for Supply Chain Management, AID-GPO-I-03-05-00032, for the period from 6/1/09-9/26/15.
ACA Financial Audit on Development Alternatives, Inc.	To determine if the schedule of costs incurred in Afghanistan by Development Alternatives Inc., fairly present, in all material respects, program revenues, costs incurred and reimbursed, and commodities and technical assistance directly procured by USAID for the periods in question, in accordance with the terms of the following contracts: Under Driving Economic Alternative for the North, East, and West, 306-A-00-09-00508, for the period from 12/1/14-9/30/15; Stabilization in Key Areas, AID-306-C-12-00003, for the period from 12/1/14-5/31/15; Regional Agriculture Development Program, AID-306-C-14-00002, for the period from 12/1/14-12/31/15; Strong Hubs for Afghan Hope and Resilience, AID-306-C-14-00016, for the period from 11/30/14-12/31/15; and Assistance to Legislative Bodies of Afghanistan, AID-306-TO-13-00004, for the period from 12/1/14-12/31/15.
ACA Financial Audit on AECOM International Development, Inc.	To determine if the schedule of costs incurred in Afghanistan by AECOM fairly present, in all material respects, program revenues, costs incurred and reimbursed, and commodities and technical assistance directly procured by USAID for the periods in question, in accordance with the terms of the following contracts: Under Stabilization in Key Areas-East, AID-306-C-12-00002, for the period from 9/1/14-9/6/15; Stabilization in Key Areas-West, AID-306-C-12-00004, for the period from 9/1/14-8/31/15; and Stabilization in Key Areas-South, AID-306-C-13-00003, for the period from 9/4/14-7/31/15.

Project Title	Objective
ACA Financial Audit on Kansas State University	Under Pre-award Services (Micro Toxin), 306-AID-OAA-L-14-00002, for the period from 1/1/14-6/30/15.
ACA Financial Audit on International Relief and Development	Under Engineering, Quality Assurance and Logistical Support, 306-C-00-11-00512, for the period from 4/1/15-12/31/15.
ACA Financial Audit on University of California, Davis	Under Afghanistan Agriculture Extension Project II, AID-306-A-15-00001, for the period from 1/1/14-6/30/15.
ACA Financial Audit on Amec Foster Wheeler Environment & Infrastructure, Inc.	Under Technical Assistance to Ministry of Public Works, AID-306-C-14-00011, for the period from 8/3/14-12/31/15.
Audit of USAID/Afghanistan's Use of the Afghanistan Reconstruction Trust Fund	To determine whether USAID/Afghanistan adopted effective and consistent practices to provide reasonable assurance that activities implemented through the Afghanistan Reconstruction Trust Fund contribute to achieving USAID's objectives in Afghanistan.
ACA Financial Audit on Management Science for Health	Under Sustainable Leadership Management and Governance, AID-OAA-A-11-00015, for the period from 7/1/14-12/31/15.
ACA Financial Audit on Tetra Tech ARD	To determine if the schedule of costs incurred in Afghanistan by Tetra Tech ARD fairly present, in all material respects, program revenues, costs incurred and reimbursed, and commodities and technical assistance directly procured by USAID for the periods in question, in accordance with the terms of the following contracts: Under Women's Leadership Development, AID-306-I-TO-14-00031; and Initiative to Strengthen Local Administrations (ISLA), AID-306-C-15-00005, for the period from 9/23/14-9/30/15.
ACA Financial Audit on Chemonics International, Inc.	Under Regional Agriculture Development Program West AID-306-C-14-00007, for the period from 8/10/14-12/31/15; Promote-Component 3 (Women in Government Program), AID-306-TO-15-00044, for the period from 4/21/15-12/31/15; Famine Early Warning System Network III, AID-OAA-TO-12-00003, for the period from 1/1/15-12/31/15; Regional Agriculture Development Program, 306-C-13-00018, for the period from 1/1/15-12/31/15; and Afghanistan Trade and Revenue Project, AID- 306-TO-13-00009, for the period from 1/1/15-12/31/15.
ACA Financial Audit on Roots of Peace	Under Afghan Agricultural Research and Extension Development, AID-306-C-12-00006, for the period from 1/1/15-12/31/15.
Audit of USAID/Afghanistan's New Development Partnership	To determine if USAID/Afghanistan has 1) adequately verified the achievement of completed indicators under the New Development Partnership for any payments made to date and 2) adopted internal policies and procedures to adequately verify the achievement of New Development Partnership indicators contained in the July 25, 2015, New Development Partnership results framework.

A U.S. Army AH-64 Apache helicopter crew takes flight at Kandahar Airfield, Afghanistan. (DoD photo)

PLANNED PROJECTS

Planned OFS Projects

Lead IG agencies and partners are planning to start 13 oversight projects related to OFS by the end of FY 2017. The discussion that follows highlights some of these planned projects by oversight area. At this time, the Lead IG agencies and their oversight partners do not have projects they plan to start during FY 2017 in the Resolute Support and Transition and Property Management oversight areas. Table 7 provides the project title and objective for each of the planned projects.

- **Building ANDSF and Afghan Government Capacity:** Eight projects are planned to begin in FY 2017 related to these two strategic oversight areas—building capacity and capability in the ANDSF and Afghan government. The Army Audit Agency is assessing the accuracy of the Army's obligations and disbursements regarding OFS as reported in the *Cost of War* report. SIGAR has seven planned projects, to include the assistance provided to improve governance in Afghanistan; the use and maintenance of aircraft fleets by the AAF and Afghan Special Mission Wing; the DoD processes to develop and assess the ANDSF's ability to manage equipment procurement and fielding; "on-budget" assistance to Afghan ministries; and "direct assistance" to the Afghan government.
- **Anti-Corruption and Counternarcotics:** SIGAR has one planned project to review the special police counternarcotics units to determine the extent to which these units are achieving their goals.

- **Contracts and Contract Management:** The DoD OIG has two planned projects related to contracts and contract management. One planned audit will review the Army's oversight of government furnished property in Afghanistan; the other project is a follow-up inspection of the Kandahar Air Field in Afghanistan to evaluate compliance with DoD health and safety policies and standards.
- **Intelligence and Counterterrorism:** The DoD OIG has two planned projects. One involves biometric enabled intelligence and the other is follow-up on implementation of prior DoD OIG recommendations.

Table 7.

Planned OFS Oversight Projects, as of 3/31/2017

Project Title	Objective
ARMY AUDIT AGENCY	
Audit of the Army's Reporting of Obligations and Expenditures for Operation Freedom's Sentinel	To verify the accuracy of the Army's obligations and disbursements reported in the *Cost of War* report for Operation Freedom's Sentinel.
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
Summary Report of Recommendations from OCO Intel Evaluations	To determine if recommendations from LIG OCO intelligence evaluations affecting OIR and OFS have been implemented.
Evaluation of DoD Biometric Enabled Intel Operations for OFS	To determine whether Biometric Enabled Intelligence effectively supports the OFS Commander's requirements.
Audit of Army Accountability of Logistics Civil Augmentation Program Government Furnished Property in Afghanistan	To determine whether the Army provided effective oversight of Logistics Civil Augmentation Program Government-furnished property in Afghanistan.
Kandahar Air Field Afghanistan Follow-up Inspection	To determine whether U.S. military-occupied facilities supporting Overseas Contingency Operations comply with DoD health and safety policies and standards regarding electrical and fire protection systems.
SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION	
Review of Counternarcotics Police of Afghanistan Specialized Units	To 1) determine the extent to which counternarcotics police specialized units are achieving their goals; 2) assess the oversight of salary payments made to personnel in the specialized units; and 3) assess the long-term sustainability of the specialized units.
Assistance to Improve Governance in Afghanistan	To 1) identify DoD, State, and USAID programs focused on improving governance in Afghanistan; 2) assess how these efforts contributed to improvements in government institutions in Afghanistan; and 3) determine lessons for future governance efforts in conflict affected countries.

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Project Title	Objective
Afghan Air Force Use and Maintenance of Its Mi-17 Fleet	To assess 1) the extent to which the Afghan Air Force can operate and maintain the Mi-17s currently in its fleet; and 2) DoD's efforts to ensure that the Special Mission Wing can operate and maintain the Mi-17s, including any contracts DoD is funding or plans to fund to provide those services.
Afghan Special Mission Wing Use and Maintenance of Its PC-12s	To assess 1) the extent to which the Special Mission Wing can operate and maintain the PC-12s currently in its fleet; and 2) DoD's efforts to ensure that the Special Mission Wing can operate and maintain the PC-12s, including any contracts DoD is funding or plans to fund to provide those services.
ANDSF Equipment Requirement Generation Process	To 1) describe the process(es) by which DoD develops equipment requirements for the ANDSF; 2) assess the extent to which DoD oversees these procurement processes; and 3) assess the extent to which DoD evaluates the performance of this equipment once fielded and makes adjustments, if needed. This may result in a series of audits examining different types of equipment.
Afghan Air Force Use and Maintenance of Its A-29 Fleet	To 1) describe DoD's process for selecting the A-29 as a platform for the Afghan Air Force; 2) assess the extent to which the Afghan Air Force can operate and maintain the A-29 currently in its fleet, including DoD's measures for determining success; 3) assess DoD's efforts to ensure that the Afghan Air Force can operate and maintain the A-29, including any contracts DoD is funding or plans to fund to provide those services; and 4) determine the extent to which the Afghan Air Force will be able to sustain this fleet in the future.
Implementation and Effectiveness of On-Budget Assistance	To 1) determine the amount of on-budget assistance provided to Afghanistan from 2001-2014 and the mechanisms used to provide the assistance; 2) assess the impact of on-budget assistance provided to develop the capacity of Afghan ministries; and 3) evaluate potentially negative issues that affected on-budget assistance, e.g., corruption, and how these externalities were mitigated.
Use of the Afghanistan Financial Management Information System to Track and Monitor U.S. Direct Assistance Funding to the Afghan Government	To 1) describe how the Afghan government uses the Afghanistan Financial Management Information System to track and monitor U.S. direct assistance funds; 2) identify the capabilities and weaknesses of the Afghanistan Financial Management Information System for tracking and monitoring U.S. direct assistance funds; and 3) determine the extent to which U.S. agencies are working with the Afghan Ministry of Finance to address weaknesses within the system.

Planned USAID OIG Projects in Afghanistan

USAID OIG is planning to start 18 non-OFS related projects in Afghanistan by the end of FY 2017. Table 8 provides the project title and objective for each of these planned projects.

Table 8.

Planned USAID OIG Oversight Projects in Afghanistan, as of 3/31/2017

Project Title	Objective
Follow-Up Audit on USAID/Afghanistan's Strategy for Monitoring and Evaluating Programs Throughout Afghanistan	To determine if USAID/Afghanistan has effectively implemented corrective actions taken in response to the Audit of USAID/Afghanistan's Strategy for Monitoring and Evaluating Programs Throughout Afghanistan.
Audit of USAID/Afghanistan's Sustainability Strategy for the Power Transmission and Connectivity Project	To determine if USAID/Afghanistan has an effective strategy for helping to ensure a viable, long-term Afghan electric grid after the conclusion of PTEC.
ACA Financial Audit of Da Afghanistan Breshna Sherkat	Power Transmission Expansion and Connectivity; & Installation of Turbine Generator Unit 2 at Kajaki Dam Hydropower Plant Projects, SOAG-306-05-000, from 1/1/2015 to 12/31/2015.
ACA Financial Audit of American University of Afghanistan	Cooperative Agreement No. 306-A-13-00004 for the period from August 01, 2015, to July 31, 2016.
ACA Financial Audit of The Asia Foundation	Strengthening Education in Afghanistan, Cooperative Agreement AID-306-A-14-00008; Survey of the Afghanistan People, Grant 306-G-12-00003; Ministry of Women's Affairs Organizational Restructuring and Empowerment Cooperative Agreement AID-306-A-13-00001, for the period from April 30, 2015, to December 31, 2016.
ACA Financial Audit of ABT Associates INC	Shop Plus, Cooperative Agreement 306-AID-OAA-A-15-00067, for the period from June 1 to December 31, 2016.
ACA Financial Audit of Purdue University	Strengthening Afghanistan Agricultural Faculties, Grant 306-A-00-11-00516, for the period from July 1, 2015, to December 31, 2016.
ACA Financial Audit of Volunteers for Economic Growth Alliance	Capacity Building and Change Management Program-II, Cooperative Agreement No. AID-306-A-14-00010; Assistance in Building Afghanistan by Developing Enterprise, Cooperative Agreement AID-306-LA-13-00001, for the period from January 1 to December 31, 2016.
ACA Financial Audit of Development Alternatives Inc.	Agricultural Credit Enhancement, Contract AID-306-BC-15-00005; Regional Agricultural Development Program, Contract AID-306-C-14-00002; Strong Hubs for Afghan Hope and Resilience, Contract AID-306-C-14-00016; Assistance to Legislative Bodies of Afghanistan, Contract AID-306-TO-13-00004; Afghan Women's Leadership in the Economy, Contract AID-306-TO-15-00062; MUSHARIKAT, Contract AID-306-TO-15-00073, for the period from June 24, 2015, to Dec 31, 2016.

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A series of power lines and substation connected to the Kajaki dam's hydroelectric power plant. (U.S. Navy photo)

Project Title	Objective
ACA Financial Audit of ICF Macro, Inc.	Demographic and Health Surveys, Contract No. AID-OAA-C-13-00095, from Jan 1 to Dec 31, 2016.
ACA Financial Audit of KNCV Tuberculosis Foundation	Challenge Tuberculosis, Cooperative Agreement AID-OAA-A-14-00029, for the period from Jan 1, 2015, to Sep 28, 2016.
ACA Financial Audit of National Academy of Science	PEER Grants, Cooperative Agreement 306-AID-OAA-A-11-00012, for the period from Sep 25, 2011, to Sep 24, 2016.
ACA Financial Audit of Futures Group International, LLC	Health Sector Resiliency, Contract AID-306-C-15-00009, for the period from Sep 28, 2015 to Dec 31, 2016.
ACA Financial Audit of Roots of Peace	Commercial Horticulture and Agriculture Marketing Program, Cooperative Agreement 306-A-00-10-00512, for the period Jan 1 to Dec 31, 2016.
ACA Financial Audit of Management Systems International Inc.	Monitoring Support Project- North Provinces, Contract AID-306-TO-15-00072, for the period Aug 9, 2015, to Dec 31, 2016.
ACA Financial Audit of Tetra Tech ARD	Initiative to Strengthen Local Administration, Contract AID-306-C-15-00005, for the period Oct 1, 2015 to Sep 30, 2016; and Women's Leadership Development, Contract AID-306-TO-14-00031, for the period Oct 1, 2015, to Sep 30, 2016.
ACA Financial Audit of DABS	KAJAKI Dam Hydropower Plant Project, Implementation Letter # 56, from Jan 1, 2015, to Dec 31, 2016.
ACA Financial Audit of Ministry of Education	Basic Education, Learning and Training Program, December 21, 2014, to June 30, 2017.

A 79th Expeditionary Fighter Squadron commander taxis after a combat sortie at Bagram Airfield. (U.S. Air Force photo)

APPENDICES

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APPENDIX A
Lead Inspector General Statutory Requirements

Section 8L, Inspector General Act of 1978	Pages
Appoint, from among the offices of the other Inspectors General specified in subsection (c), an Inspector General to act as associate Inspector General for the contingency operation who shall act in a coordinating role to assist the lead Inspector General in the discharge of responsibilities under this subsection.	1
Develop and carry out, in coordination with the offices of the other Inspectors General specified in subsection (c) a joint strategic plan to conduct comprehensive oversight over all aspects of the contingency operation and to ensure through either joint or individual audits, inspections, and investigations, independent and effective oversight of all programs and operations of the Federal government in support of the contingency operation.	61-94
Review and ascertain the accuracy of information provided by Federal agencies relating to obligations and expenditures, costs of programs and projects, accountability of funds, and the award and execution of major contracts, grants, and agreements in support of the contingency operation.	31-32; 66-67; 84
Employ, or authorize the employment by the other Inspectors General specified in subsection (c), on a temporary basis using the authorities in section 3161 of title 5, United States Code, such auditors, investigators, and other personnel as the lead Inspector General considers appropriate to assist the lead Inspector General and such other Inspectors General on matters relating to the contingency operation.	62
Submit to Congress on a biannual basis, and to make available on an Internet website available to the public, a report on the activities of the lead Inspector General and the other Inspectors General specified in subsection (c) with respect to the contingency operation, including:	
status and results of investigations, inspections, and audits and of referrals to the Department of Justice; and	7-9; 66-75
overall plans for the review of the contingency operation by inspectors general, including plans for investigations, inspections, and audits.	78-94
Submit to Congress on a quarterly basis, and to make available on an Internet website available to the public, a report on the contingency operation.	1-120

Note: The Inspectors General specified in subsection (c) are the Inspector General of the Department of Defense, Inspector General of the Department of State, and the Inspector General of the United States Agency for International Development.

APPENDIX B
Methodology for Preparing This Lead IG Quarterly Report

This report is issued pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978, which requires that the designated Lead IG provide a quarterly report, available to the public, on an overseas contingency operation. The DoD IG is the designated Lead IG for OFS. The DoS IG is the Associate Lead IG for the operation.

The U.S. Agency for International Development (USAID) IG is designated by the Inspector General Act as the third IG responsible for overseas contingency operations, but USAID has no OFS-related programs or activities. However, the USAID OIG does conduct audits, investigations, and other activities in Afghanistan. USAID OIG coordinates those activities as appropriate, with other oversight entities.

This report contains information from the Lead IG agencies as well as from partner oversight agencies. This unclassified report covers the period from January 1 through March 31, 2017.

To fulfill its congressional mandate to produce a quarterly report on OFS, the Lead IG gathers data and information from federal agencies and open sources. Data and information used in this report are attributed to their source in endnotes to the text or notes to the tables and figures. Except for references to Lead IG and oversight partner agency audits or investigations in the text or in sidebars, the Lead IG has not independently verified and assessed all the data included in this report.

Data Call

Each quarter, the Lead IG directs a series of questions, or data calls, to federal agencies about their programs and operations related to OFS. The OFS data call developed by the Lead IG is coordinated with SIGAR, which also issues a data call to support its quarterly report, to avoid duplication and minimize the burden on reporting agencies. The Lead IG agencies use responses to these data calls to develop sections of the OFS quarterly report, as well as to inform decisions concerning future audits and evaluations.

Various DoD commands and offices and DoS offices participated in the data call for OFS this quarter.

Open-Source Research

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

- Information publicly released by U.S. agencies included in the data call
- Combating Terrorism Center at West Point
- Congressional testimonies
- Press conferences, especially DoD and DoS Briefings
- Congressional Research Service
- UN (and relevant branches)
- Reports issued by non-governmental organizations
- Media reports

The use of media reports in this quarterly report included information from Reuters, the New York Times, the Washington Post, the Wall Street Journal, Voice of America, Radio Free Europe, NBC News, Agence France-Presse, TOLOnews, and Pajhwok Afghan News.

Materials collected through open source research provide information to describe the status of the operation and help the Lead IG agencies assess information provided in their agency data calls. However, in light of the operational realities and dynamic nature of OFS, the Lead IG agencies have limited time to test, verify, and independently assess the assertions made by these agencies. This is particularly true where the Lead IG agencies have not yet provided oversight of these assertions through audits, inspections, or evaluations.

Report Production

The Lead IG is responsible for assembling and producing this report. It coordinates with the DoS OIG, which drafted sections of the report related to the activities of the DoS. Every Lead IG agency participates in reviewing and editing the entire quarterly report.

The Lead IG provides the offices who have responded to the data call with two opportunities to verify and clarify the content of the report. During the first review, the Lead IG asks agencies to correct inaccuracies and provide additional documentation. The Lead IG incorporates agency comments and sends the report back to the agencies for a final review. Each OIG coordinates the review process with its own agency.

Wounded warriors from Afghanistan visit Headquarters Resolute Support during a ceremony in Kabul. (U.S. Air Force photo)

APPENDIX C
Resolute Support Essential Functions

The Resolute Support Mission focuses on eight essential functions (EF) and associated sub-functions in order to develop capable and sustainable Afghan security ministries and forces.[1] These EFs comprise the following:

ESSENTIAL FUNCTION 1: PLAN, PROGRAM, BUDGET, AND EXECUTE

EF 1 has three priorities: increase resource management capability within the ministries; build donor confidence and trust that the Afghan resource management process is transparent, accountable, and effective; and set conditions to sustain an effective ANDSF in the future. Under EF 1 resource management includes formulating a defense strategy, generating requirements by determining the products and services that need to be purchased to support that strategy, developing a resource-informed budget to meet prioritized requirements, executing a spend plan by awarding contracts to purchase items from the budget, and monitoring the status of funds being spent.

Indicators of effectiveness:

- MoD and MoI are able to accurately identify requirements, programs, and funding over a three-year horizon based on strategic guidance
- Ministry of Finance provides timely guidance to enable MoI and MoD to develop a budget
- MoD and MoI are able to formulate an accurate annual budget to meet internal and external requirements
- MoD and MoI are able to develop an executable procurement plan and execute their spend plan within budget and stipulated timeframes
- MoD and MoI are able to submit, award, and complete contracts to ensure execution as planned
- MoD can fully pay all their employees accurately and in a timely and secure fashion.
- Ministry of Finance provides timely approvals, in-year guidance, and funds to MoI and MoD
- MoD and MoI possess an effective and efficient system to recruit and hire subject matter experts

ESSENTIAL FUNCTION 2: TRANSPARENCY, ACCOUNTABILITY, AND OVERSIGHT

Ensuring third-party oversight of the planning, programming, budgeting, and execution process is an international community-stipulated requirement for continued funding.
EF 2 advisors work with the MoD and the MoI to help improve internal controls, as well as maintain accountability and oversight to improve transparency. Under EF 2, CSTC-A administers measures, such as financial commitment letters, that establish performance expectations and implement internal controls over all aspects of resource management, to ensure the Afghan government's proper use of funds from the United States and international donors.

Indicators of effectiveness:

- MoD Ministerial Internal Controls Program is effectively implemented and sustainable
- MoD and MoI IG has an effective accountability oversight program for sustainability
- General Staff IG has an effective accountability oversight program for sustainability
- Critical items (the "big four" issues—fuel, ammunition, food, and pay) are managed by transparent, accountable, and sustainable processes to the appropriate organizational level
- Ensure appropriate engagement of relevant external and internal agencies to establish transparency, accountability, and oversight within the Afghan government

ESSENTIAL FUNCTION 3: CIVILIAN GOVERNANCE OF THE AFGHAN SECURITY INSTITUTIONS AND ADHERENCE TO RULE OF LAW

An ANDSF that operates effectively and respects human rights is central to the U.S. strategy in Afghanistan, as these traits are integral to a professional ANDSF's ability to provide security, retain public support, and instill confidence in Afghanistan's institutions of governance.
EF 3 advisors work with the MoD and the MoI to help ensure the ANDSF respect and adhere to the rule of law and operate in accordance with Afghanistan's constitution, domestic laws, and international obligations. Efforts focus primarily on preventing and responding properly to gross violations of human rights, such as extra-judicial killings, and significant acts of corruption.

Indicators of effectiveness:

- MoD and MoI have appropriately staffed and qualified units to prevent or address extra-judicial killings and other gross violations of human rights
- MoD and MoI identify, investigate, and appropriately act upon acts of major corruption and gross violations of human rights
- MoD and MoI inter-ministerial cooperation with the Attorney General's Office on corruption adjudication, and with the Attorney General's Office on gross violations of human rights allegations

ESSENTIAL FUNCTION 4: FORCE GENERATION

EF 4 advisors work with the MoD and the MoI to build combat power through recruiting, training, retaining, managing, and developing a professional security force. The ANA and ANP utilize the Afghan Human Resource Information Management System (AHRIMS) to store human resources information, track recruits, record training, and assign qualified personnel into needed assignments based on force requirements. The force generation train, advise, and assist mission is grounded in an interconnected and mutually supportive five-fold effort: recruit, train, retain, manage, and develop. These five focus areas help the ANDSF build a more professional force.

Indicators of effectiveness:

- MoD utilizes AHRIMS down to the corps level to manage the force, and MoI utilizes AHRIMS down to the provincial headquarters level to manage the force
- MoD implements civilianization goals and objectives as outlined in the bilateral agreement
- MoD and MoI manpower plans are developed and used to project future manpower requirements that inform recruiting goals, mitigate attrition rates, and achieve desired end strength
- MoD and MoI establish systems to integrate lessons learned; tactics, techniques, and procedures; doctrine; and programs of instruction
- All untrained ANP receive formal police training, and MoI prevents future untrained police by forecasting training requirements and scheduling courses to accommodate recruit intakes
- The ANA has established a system for training in air and ground coordination; capability established and used for information operations delivery
- Training delivered that results in reduced casualties

Afghan National Army 215th Corps mechanics work together to repair a Humvee in Helmand Province, Afghanistan. (NATO photo)

ESSENTIAL FUNCTION 5: SUSTAIN THE FORCE

EF 5 advisors work to help the ANDSF sustain combat power through maintenance, medical support, and logistics systems. EF 5 is divided into three parts. First, advisors assist the ANP and ANA in logistics and maintenance of vehicles, equipment, and weapons predominantly at the corps and national levels. Second, advisors assist the ANP and ANA on points of injury care, ground medical evacuation, medical logistics, equipment maintenance, medical support planning, and medical staffing. Third, advisors assist in the fields of communications, information, and infrastructure to develop a sustainable communications network.

Indicators of effectiveness:

- Measurement and reporting has command emphasis
- ANDSF documents processes for generating and capturing requirements
- ANDSF has adequately executed a demand-based inventory management system
- ANDSF organic maintenance is supplemented by contractors
- MoI assumes responsibility for equipment maintenance, which is transitioned from the coalition-funded AMS contract
- MoD has a developed an operational medical resource optimization process that is sustainable
- MoD and MoI have sufficient numbers of trained and qualified health care personnel to fill *tashkil*, the official list of personnel and equipment requirements
- MoD and MoI have an operational and sustainable medical logistics process
- ANP operates inventory management processes, including cold chain management for medicines
- The Afghan government-backed Afghan Medical Council establishes and sustains ANDSF and Afghan national healthcare
- MoD is capable of managing its portion of the frequency spectrum for the Afghan government
- MoD and MoI are able to identify and sustain key information and communications technology infrastructure
- MoD is able to sustain information management systems throughout its lifecycle
- MoD implements fundamental cybersecurity structures and processes to ensure the confidentiality, integrity, and availability of critical information and information systems
- MoD is able to produce and sustain information and communications technology forces that are manned, trained, and equipped to conduct operations
- MoI is capable of managing its portion of frequency spectrum for the Afghan government

ESSENTIAL FUNCTION 6: PLAN, RESOURCE, AND EXECUTE EFFECTIVE SECURITY CAMPAIGNS

EF 6 advisors work to help the ANDSF effectively employ combat power in support of the Afghan government. It is divided into two parts: strategic planning and policy, and execution and employment of the force. In support of developing strategic planning and policy, advisors assist with strategic planning efforts at the Office of the National Security Council, the MoD, and the MoI. These efforts are designed to develop the capability of the MoD and the MoI to coordinate, plan, and execute in support of national-level objectives while strategic guidance and objectives are in turn translated into operational and seasonal plans supported by effective security campaigns.

Indicators of effectiveness:

- Office of the National Security Council delivers national security guidance through the national strategic security document set (National Threat Assessment, National Security Policy, and National Security Strategy)
- Assistant MoD for Strategy and Policy leads and delivers strategic documents (National Military Strategy and Guidance for Operational Planning) on time and of sufficient quality (focused, threat informed, and resource aware) to inform subordinate planning
- Assistant MoD for Strategy and Policy leads and delivers the Defense Capabilities Planning Guidance on time and of sufficient quality to inform and drive the departmental capability development process
- General Staff Plans Directorate deliver planning guidance and a coherent, synchronized campaign planning process
- The MoI Deputy Minister of Strategy and Policy delivers strategic documents on time and of sufficient quality (focused, threat informed, and resource aware), monitors implementation and manages change through a robust force management process
- The MoI Deputy Minister of Strategy and Policy monitors the implementation of strategy and planning, and delivers guidance to ensure a robust departmental force management process
- ANA has an established and sustainable capability to conduct combined arms operations
- ANA has an established and sustainable capability to conduct operations in coordination with ANP
- ANA has assessed its capability gaps at the operational level and implemented improvements to address the gaps
- ANA has a sustainable capability to prepare detailed plans and orders at the corps level with strategic guidance from the MoD
- ANP has an established and sustainable capability to coordinate ANP inputs to ANA operations
- ANA Special Operations Command develops as a strategic MoD asset capable of manning, equipping, training, employing, and sustaining the force
- ANA Special Operations Command is able to synchronize special operations brigade and special operations district operations within the framework of corps security operations in support of the Afghan government and MoD objectives
- Special Mission Wing develops as a strategic Afghan government organization capable of manning, equipping, training, employing, and sustaining a force to conduct special operations force air assault and airborne intelligence, surveillance, and reconnaissance capability in support of the Afghan Special Security Forces
- has developed sustainable enterprise manning, a sustainable aerial fires capability, and a sustainable theatre mobility system

ESSENTIAL FUNCTION 7: DEVELOP SUFFICIENT INTELLIGENCE CAPABILITIES AND PROCESSES

EF 7 advisors work to help the ANDSF develop and integrate intelligence into operations. Advisors work with several organizations, including the Assistant MoD for Intelligence, the ANA General Staff Intelligence Directorate, the MoI Directorate of Police Intelligence, and the National Threat Intelligence Center, also known as the Nasrat. The goal of this effort is to ensure that the ANDSF collect, process, analyze, and disseminate intelligence effectively and integrate intelligence into combat operations.

Indicators of effectiveness:

- Afghan police intelligence model effectively engages security issues
- MoD intelligence integrates into MoD strategic decision-making and into ANA Special Operation Command and ANA corps level operations
- Directorate of Police intelligence human intelligence institutes a sustainable human intelligence network that can act and report on intelligence requirements and tasking
- Establish a National Military Intelligence Center as an operational intelligence center capable of retrieving and analyzing information obtained from various intelligence sensors and developing products that support Afghan government intelligence operations
- Directorate of Police intelligence trains technically proficient personnel for intelligence operational needs and manages intelligence sustainment requirements to meet operational needs
- Establish enduring and sustainable organic intelligence capability at Intelligence Training Center, ANA corps, and ANA Special Operation Command

ESSENTIAL FUNCTION 8: MAINTAIN INTERNAL AND EXTERNAL STRATEGIC COMMUNICATION CAPABILITY

EF 8 advisors work with the Afghan government to counter insurgent messaging and offer a positive narrative to the Afghan people and the international community. Efforts seek to help Afghan partners speak with one consistent voice, both within their own organizations and externally. Advisors focus on bridging gaps and overcoming challenges to improved communications within the Afghan security ministries and forces while continuing to reinforce successes and look for opportunities to improve.

Indicators of effectiveness:

- Develops and sustains events and mechanisms designed to facilitate cross-ministerial coordination and delivery of strategic communication guidance, priorities, and direction.
- Afghan government develops and distributes strategic communication guidance; guidance will be utilized to develop respective MoD and MoI communication plans and products
- General Staff Operations Directorate Information Operations has the knowledge and capability to submit effectively (and modify as necessary) yearly [personnel and equipment] *tashkil* inputs, as well as to plan and submit its yearly budget requirements, which will enable the MoD information operations capability throughout the country.

RESOLUTE SUPPORT GENDER OFFICE

In addition to the eight EFs, the Resolute Support Gender Office seeks to train, advise, and assist Afghan leadership to ensure that an appropriate gender perspective is incorporated into planning for all policies and strategies within the security ministries and through implementation at the ANA and ANP levels. Since gender issues cross all EFs, advising in this area is not restricted to one EF.

Indicators of effectiveness:

- MoI and MoD/ANA implement approved strategies and plans on gender integration
- MoI and MoD provide safe training and working environment (facilities) for women
- MoI and MoD takes actions to eliminate gender-based violence and other types of violence and sexual harassment of women

Afghan National Army Officer's Academy graduation, March 9, 2017. (Resolute Support Media photo)

ACRONYMS AND DEFINITIONS

Acronym	Definition
AAF	Afghan Air Force
AHRIMS	Afghan Human Resource Information Management System
ALP	Afghan Local Police
ANA	Afghan National Army
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
ASSF	Afghan Special Security Forces
AWOL	Absent without leave
Core-IMS	Core-Information Management System
CSTC-A	Combined Security Transition Command-Afghanistan
DCIS	Defense Criminal Investigative Service
DoD	Department of Defense
DoD OIG	Department of Defense Office of Inspector General
DoS	Department of State
DoS OIG	Department of State Office of Inspector General
EF	Essential Function
FBI	Federal Bureau of Investigation
FY	Fiscal Year
IG	Inspector General
ISIS-K	Islamic State of Iraq and Syria-Khorasan
ISIS	Islamic State of Iraq and Syria

Acronym	Definition
kandaks	battalions
Lead IG	Lead Inspector General
Lead IG agencies	DoD OIG, DoS OIG, and USAID OIG
MoD	Ministry of Defense
MoI	Ministry of Interior Affairs
NATO	North Atlantic Treaty Organization
NDAA	National Defense Authorization Act
OCO	Overseas Contingency Operation
OFS	Operation Freedom's Sentinel
OIG	Office of Inspector General
OIR	Operation Inherent Resolve
OMB	Office of Management and Budget
SIGAR	Special Inspector General for Afghanistan Reconstruction
tashkil	the official list of ANDSF personnel and equipment requirements
UAE	United Arab Emirates
UN	United Nations
UNHCR	UN High Commisioner for Refugees
USAID	U.S. Agency for International Development
USAID OIG	U.S. Agency for International Development Office of Inspector General
USFOR-A	U.S. Forces-Afghanistan

A U.S. Army UH-60 Black Hawk helicopter sits ready for training as the sun sets at Bagram Airfield. (DoD photo)

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