(U) ABOUT THIS REPORT

(U) A 2013 amendment to the Inspector General Act established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations and requires that the Lead IG submit quarterly reports to Congress on each active operation. The Chair of the Council of Inspectors General for Integrity and Efficiency has designated the DoD Inspector General (IG) as the Lead IG for both Operation Freedom’s Sentinel (OFS) and Operation Enduring Sentinel (OES). The DoS IG is the Associate IG for the operations. The USAID IG participates in oversight of the operations.

(U) The Offices of Inspector General (OIG) of the DoD, the DoS, and USAID are referred to in this report as the Lead IG agencies. Other partner agencies also contribute to oversight of OFS and OES.

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

• (U) Develop a joint strategic plan to conduct comprehensive oversight of the operations.

• (U) Ensure independent and effective oversight of programs and operations of the U.S. Government in support of the operations through either joint or individual audits, inspections, investigations, and evaluations.

• (U) Report quarterly to Congress and the public on the operations and activities of the Lead IG agencies.

(U) METHODOLOGY

(U) To produce this quarterly report, the Lead IG agencies submit requests for information to the DoD, the DoS, USAID, and other Federal agencies about OFS, OES, and related programs. The Lead IG agencies also gather data and information from other sources, including official documents, congressional testimony, policy research organizations, press conferences, think tanks, and media reports.

(U) The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of audits, inspections, investigations, or evaluations referenced in this report, the Lead IG agencies have not audited the data and information cited in this report. The DoD, the DoS, and USAID vet the reports for accuracy prior to publication. For further details on the methodology for this report, see Appendix B.

(U) CLASSIFIED APPENDIX

(U) A classified appendix to this report usually provides additional information on Operation Freedom’s Sentinel and Operation Enduring Sentinel. Due to the coronavirus–2019 (COVID-19) pandemic, the Lead IG agencies did not prepare a classified appendix this quarter.
(U) FOREWORD

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

(U) In October 2021, the Department of Defense (DoD) initiated OES as the new U.S. mission to counter terrorist threats emanating from Afghanistan. Under Section 8L of the Inspector General Act, Lead IG authorities and responsibilities for OFS will continue through September 30, 2022. We will continue to conduct oversight and report on the OFS mission.

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

(U) This quarterly report describes the activities of the U.S. Government in support of OFS and OES, as well as the work of the DoD, the Department of State (DoS), and the U.S. Agency for International Development (USAID) to promote the U.S. Government’s policy goals in Afghanistan, during the period of October 1, 2021, through December 31, 2021.

(U) This report also discusses the planned, ongoing, and completed oversight work conducted by the Lead IG agencies and our partner oversight agencies during the quarter. This quarter, the Lead IG and partner agencies issued eight audit, inspection, and evaluation reports related to OFS and OES.

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

Sean W. O’Donnell
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On the Cover
(Bottom row): Afghan evacuees wait in line to receive donated shoes at Holloman Air Force Base, New Mexico. (U.S. Army photo)
(U) I am pleased to present this Lead Inspector General (Lead IG) report on Operation Freedom’s Sentinel (OFS), which ended in September, and Operation Enduring Sentinel (OES), the DoD’s new mission in Afghanistan.

(U) The Lead IG will continue to report on areas of congressional interest following the end of the OFS mission—including the disposition of American-made weapons and materiel—as well as the new OES mission. According to the DoD, OES will focus on combating terrorist threats in Afghanistan from over-the-horizon locations. Other objectives of OES include counterterrorism assistance for regional allies and support for the DoS’s diplomatic efforts related to Afghanistan.

(U) Neither the U.S. Government nor any other sovereign nation recognized the Taliban as the government of Afghanistan during the quarter. However, the DoS conducted multiple engagements with the Taliban to advocate for U.S. national priorities related to counterterrorism, safe passage of U.S. and allied personnel still in Afghanistan, and human rights. The Taliban actively sought international recognition during the quarter and undertook efforts to build a functioning national government. However, the group dismantled institutions associated with democracy and the rule of law. The Taliban awarded the most senior positions in its government to members of the 1990s Taliban regime, clerics, and former insurgent leaders, including several known terrorists. There are no senior members of the former U.S.-backed Afghan government in the Taliban regime.

(U) Al-Qaeda maintained a low profile in Afghanistan during the quarter, likely at the behest of Taliban leaders attempting to establish legitimacy with the international community. Meanwhile, ISIS-Khorasan carried out a string of high-profile terrorist attacks, including the bombings of two crowded Shia mosques and an attack on the military hospital in Kabul that killed a senior Taliban leader.

(U) The U.S. Government continued its interagency efforts to evacuate U.S. citizens and eligible Afghans from Afghanistan under Operation Allies Rescue and to resettle vulnerable Afghans under Operation Allies Welcome. The Lead IG and partner agencies continued to conduct oversight projects related to these operations following the U.S. withdrawal from Afghanistan.

(U) Lead IG oversight remains critical to assess the effectiveness of U.S. policies related to Afghanistan. I look forward to working with my Lead IG colleagues to continue to provide oversight of and report on OFS, OES, and related U.S. Government activity in Afghanistan, as required by the IG Act.

Sean W. O’Donnell
Acting Inspector General
U.S. Department of Defense
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(U) EXECUTIVE SUMMARY

(U) The DoD ended Operation Freedom's Sentinel (OFS), which began on January 1, 2015, and began with Operation Enduring Sentinel (OES) in October 2021 as the new U.S. mission to counter terrorist threats emanating from Afghanistan. OES aims to combat terrorist groups such as al-Qaeda and ISIS-Khorasan (ISIS-K) through efforts launched and directed from locations outside Afghanistan, referred to as “over-the-horizon” operations.¹ According to U.S. Central Command (USCENTCOM), the OES mission also includes increased counterterrorism and security assistance engagement with Central Asian and South Asian regional partners to promote regional stability.² The DoD did not conduct any airstrikes in Afghanistan during the quarter and, as of the end of the quarter, was engaged in negotiations with regional partners about potential basing locations and support options.³

(U) During the quarter, the U.S. Government continued to relocate U.S. nationals and Afghan allies, although many at-risk individuals remained unable to leave Afghanistan. Between August 31 and December 31, U.S. interagency efforts facilitated the departure of more than 3,000 individuals, including U.S. nationals, Afghan Special Immigrant Visa holders, their immediate family members, and others.⁴ However, an unknown number of former Afghan National Defense and Security Forces (ANDSF) personne—who do not meet the criteria for U.S. Government relocation assistance—remained in Afghanistan with many saying that they were living in hiding for fear of reprisals from the Taliban, according to media reporting.⁵

(U) ISIS-K asserted itself as the primary terrorist threat in Afghanistan during the quarter, with al-Qaeda maintaining a lower profile. ISIS-K conducted five significant attacks targeting the Taliban regime and Shia religious minorities, including two separate mosque bombings in October that killed more than 100 people and an attack on Kabul’s military hospital that killed at least 25.⁶ The intelligence community assessed that ISIS-K has the intent to conduct external operations, including against the United States, and could generate the capability to do so within 6 to 12 months. Al-Qaeda has the same intent, but would require another 1 or 2 years to reconstitute that capability, according to the intelligence community.⁷ USCENTCOM and the DIA said that the Taliban has not permitted al-Qaeda members to play a significant role in its so-called “interim government” and will likely aim to prevent al-Qaeda attacks on the United States as it attempts to gain international legitimacy.⁸ However, USCENTCOM said that the Taliban very likely will allow al-Qaeda elements in Afghanistan to maintain a low profile within the country to preserve legacy relationships and avoid upsetting the most militant Islamic elements within the Taliban.⁹
(U) The U.S. Government continued to engage with the Taliban during the quarter, although neither the United States nor any other sovereign nation recognized the Taliban as the government of Afghanistan. In October and November, U.S. interagency delegations met with senior Taliban representatives in Doha, Qatar, to discuss issues including counterterrorism, safe passage for U.S. citizens and certain Afghan nationals, access for humanitarian workers, and women’s rights. The DoS reported that it had formed the U.S.-Taliban Issues Solution Channel, which is designed to provide the U.S. Government with a medium for regular communication with the Taliban. The DoS reported that it had concluded an arrangement with the Qatari government during the quarter under which the Qatari will take custody of the U.S. Embassy compound in Kabul and undertake an assessment of the condition of certain U.S. Government property, including the buildings, which have been vacant since the evacuation in August.
The Taliban continued its efforts during the quarter to build a national government, run mostly by male Pashtuns. Many were members of the 1990s Taliban regime, clerics, or younger leaders who emerged during the insurgency years. As of December 20, the Taliban’s interim cabinet included at least four members of the terrorist Haqqani Network, including the group’s leader, Sirajuddin Haqqani, as acting Interior Minister. The new appointments did not include any women or members of the former U.S.-supported Afghan government. The Taliban has urged government employees to return to work, pledging amnesty for members of the former government and security forces. However, credible reports of violent reprisals against former Afghan government and military officials, including torture and public executions, have resulted in many of these individuals remaining in hiding. As part of its ongoing effort to build a security infrastructure, the Taliban conducted military training in multiple provinces and established a committee to develop an organization for a future military. Even after the U.S. withdrawal and the end of the insurgency, the Taliban continued to maintain suicide bombers as a visible arm of its security apparatus to deter rival groups within the country and defend against cross-border incursions.

Economic conditions in Afghanistan continued to worsen during the quarter with 72 percent of the population affected by food shortages, according to the UN World Food Programme. International donor funding to the Afghan government, which had previously accounted for approximately 75 percent of its expenditures, largely came to a halt after the Taliban seized power in August. As a result, many Afghan civil servants had not been paid for several months, according to media reporting. Due to a nationwide cash shortage, USAID implementers—organizations that carry out USAID development projects—relied on local money transfer agents, paying them transaction fees to ensure necessary access to funds. According to USAID, overall humanitarian access improved in recent months due to the cessation of military conflict. However, despite official Taliban pledges to allow unrestricted access for female aid workers, many faced challenges due to Taliban policies, such as requiring male escorts in public, dress codes, and gender segregation in the workplace.

SELECTED KEY EVENTS, OCTOBER 1, 2021–DECEMBER 31, 2021

- **OCTOBER 1**
  - DoD ends Operation Freedom’s Sentinel after 5 years and replaces it with Operation Enduring Sentinel.

- **OCTOBER 9 AND 10**
  - U.S. interagency delegation holds its first meeting with the Taliban in Doha, Qatar.

- **OCTOBER 8**
  - An ISIS-K suicide bombing of a Shia mosque in Kunduz kills 72 and wounds 140.

- **OCTOBER 15**
  - An ISIS-K suicide bombing at another Shia mosque in Kandahar kills 35 and wounds at least 68.

- **NOVEMBER 2**
  - In Kabul, ISIS-K attacks Afghanistan’s largest military hospital using guns and explosives, killing at least 25 people, including the Taliban’s police chief for Kabul, and wounds more than 50.
(U) **Lead IG Oversight Activities**

(U) The Lead IG agencies and their partner agencies completed eight reports related to OFS during the quarter, including two management advisories by the DoD OIG related to relocation of Afghan evacuees at DoD facilities in Germany. Other oversight reports examined various activities that support OFS, including the extent to which the DoD monitored and provided care for Service members suspected of sustaining a traumatic brain injury; whether the U.S. Central Command (USCENTCOM) and U.S. Special Operations Command (USSOCOM) took adequate steps to reduce potential law-of-war violations when conducting operations; DoS management of noncompetitive contracts in support of overseas contingency operations; and financial responsibility in USAID humanitarian assistance programs. As of December 31, 2021, 28 projects related to Afghanistan were ongoing, and 17 projects were planned.

(U) During the quarter, the investigative branches of the Lead IG agencies and their partner agencies closed 6 investigations, initiated 9 new investigations, and coordinated on 60 open investigations. The investigations involve procurement fraud, corruption, grant fraud, property theft, program irregularities, computer intrusions, and human trafficking.

(U) Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. The hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; and abuse of authority. The DoD OIG has an investigator to coordinate the hotline contacts among the Lead IG agencies and others, as appropriate. During the quarter, the investigator referred 53 cases to Lead IG agencies or other investigative organizations.

(U) **LEAD IG COMMUNITY CONTINUES FOCUS ON AFGHANISTAN**

(U) Despite the U.S. evacuation and the collapse of the Afghan government and security forces, Lead IG and partner agencies continue to work collaboratively on OFS-related oversight. For example, the DoD OIG launched and continued ongoing projects related to the noncombatant evacuation at Hamid Karzai International Airport in Kabul. Additionally, the DoS OIG initiated a project related to the DoS’s management of the Afghan Special Immigrant Visa program, and USAID OIG is planning comprehensive oversight work related to USAID’s humanitarian assistance programs in Afghanistan. Other oversight agencies are looking into U.S. Government efforts to resettle Afghan refugees, including the intelligence community’s vetting of Afghan evacuees.

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**DEC**

(U) **DECEMBER 4**
The United States, the European Union, and 27 other nations issue a joint statement that they are “deeply concerned” by reports of Taliban killings and other reprisals against former members of the Afghan security forces.

(U) **DECEMBER 9**
The Taliban establishes a committee to review and develop an organization for a future military.

(U) **DECEMBER 26**
The Taliban announces that it has disbanded Afghanistan’s Independent Election Commission, the Electoral Complaints Commission, the Ministry of Peace, and the Ministry of Parliamentary Affairs, saying that these institutions were unnecessary for the current situation in Afghanistan.

(U) **NOVEMBER 29 AND 30**
U.S. interagency delegation holds a second meeting with the Taliban in Doha, Qatar.
Afghan evacuees wait in line to receive donated shoes at Holloman Air Force Base, New Mexico. (U.S. Army photo)
(U) MAJOR DEVELOPMENTS

(U) DoD Initiates Operation Enduring Sentinel

(U) In October, the DoD began Operation Enduring Sentinel (OES) as the new U.S. mission to contain terrorist threats emanating from Afghanistan and protect the homeland by maintaining pressure on those threats. Similar to Operation Freedom’s Sentinel (OFS), which ended in September, OES aims to counter terrorist threats to the U.S. homeland and interests abroad, including al-Qaeda, ISIS-K, and other terrorist organizations. However, unlike OFS, the new counterterrorism mission will be conducted from locations outside Afghanistan, or “over the horizon” without a train, advise, and assist component, as OFS had.27 On November 30, the Chair of the Council of the Inspectors General on Integrity and Efficiency appointed the DoD IG as the Lead IG for OES, tasked with carrying out oversight and reporting on the new operation in coordination with the DoS and USAID IGs.28 The DoD IG appointed the DoS IG as the Associate IG for the operation. The USAID IG also participates in oversight of OES.

(U) Under USCENTCOM, the OES mission also includes increased counterterrorism and security assistance engagement with Central Asian and South Asian regional partners to promote regional stability.29 In line with the transfer of the OFS mission to OES, funding identified in the FY 2022 budget request for OFS ($8.9 billion direct war and $14.6 billion enduring requirements for a total of $23.5 billion) will also transfer to OES.30

(U) USCENTCOM says it will reposition U.S. counterterrorism capabilities under OES, retaining significant assets near—but not in—Afghanistan to counter the potential reemergence of terrorist threats in the region and to build the counterterrorism capacity of regional partners. USCENTCOM did not specify which partner nations this would include. USCENTCOM said that it intends for OES to provide security and stability to the region while operating from locations outside of Afghanistan.31
(U) About Operation Freedom’s Sentinel and Operation Enduring Sentinel

(U) On October 7, 2001, the United States launched combat operations in Afghanistan under Operation Enduring Freedom to topple the Taliban regime and eliminate al-Qaeda, the terrorist organization responsible for the September 11, 2001, attacks on the United States. The Taliban regime fell quickly, and on May 1, 2003, Secretary of Defense Donald Rumsfeld announced an end to major combat operations in Afghanistan. Subsequently, the United States and international coalition partners transitioned to a mission designed to combat terrorism in Afghanistan while helping the then-nascent Afghan government defend itself and build democratic institutions in the country.

(U) While the new Afghan government developed, the Taliban launched increasingly deadly attacks to recapture lost territory, killing more than 800 U.S. Service members and wounding more than 4,200 between the 2003 announcement and a 2009 change in strategy. To combat a resurgent Taliban, the United States increased the number of U.S. troops deployed to Afghanistan, surging to a force of 100,000 troops in 2010 and 2011. The U.S. troop increase was initially successful in reestablishing security within much of Afghanistan, but as the United States withdrew the surge forces, concerns remained about the ability of the Afghan forces to maintain security.

(U) OFS began on January 1, 2015, when the United States formally ended its combat mission, Operation Enduring Freedom, and joined with other nations as part of the NATO Resolute Support Mission. In 2018, the United States increased its diplomatic efforts to reach an accord with the Taliban, culminating in a February 29, 2020, agreement. Under the agreement, the United States committed to reduce its troop levels to 8,600 by July 2020, and to withdraw all military forces of the United States, its allies, and coalition partners from Afghanistan by May 1, 2021. Under the agreement, the Taliban committed to, among other things, preventing any group or individual in Afghanistan (including al-Qaeda) from threatening the security of the United States and its allies. In April 2021, President Biden announced that U.S. troops would not meet the agreed May withdrawal deadline but would begin their final withdrawal in May, with the goal of removing all U.S. military personnel, DoD civilians, and contractors by September 11, 2021.

(U) In August 2021, U.S. military forces completed their final withdrawal as the Taliban seized control of most of Afghanistan’s territory, including Kabul, leading to the collapse of the U.S.-supported Afghan government and military. The more than 124,000 U.S. Embassy staff in Kabul was evacuated during the airlift of U.S., allied, and certain Afghan personnel and their families, and the final flight departed Kabul on August 30. DoS personnel have since resumed working from the U.S. Embassy in Doha, Qatar. In October 2021, the DoD terminated the OFS mission and initiated Operation Enduring Sentinel as the new mission to combat terrorist threats emanating from Afghanistan, through over-the-horizon counterterrorism operations.
(U) DOD PLANS FOR OVER-THE-HORIZON COUNTERTERRORISM MISSION IN AFGHANISTAN

(U) During the quarter, the DoD reported that it continued to refine its capability to monitor and target terrorists from over-the-horizon and to strengthen regional relationships in Central Asia with the goal of expanding its capability to disrupt transregional terrorist groups operating in Afghanistan. USCENTCOM said that as of this quarter, it was still working through the details of how it would conduct future counterterrorism operations under OES, including negotiations with regional allies and partners about potential resources, operational locations, and other support options.

(U) USCENTCOM said that the over-the-horizon counterterrorism mission will allow U.S. forces “to defend the homeland from any terrorist threats in the region” but did not provide specific details on what form such over-the-horizon strikes might take. The U.S. Special Operations Command (USSOCOM) reported to the DoD OIG that it did not conduct any airstrikes in Afghanistan this quarter. According to USCENTCOM, the primary terrorism challenge in Afghanistan is the risk of malign foreign actors providing resources to groups like al-Qaeda and ISIS-K.
(U) LOGISTICS AND LACK OF REGIONAL BASING COMPLICATE OVER-THE-HORIZON EFFORTS

(U) As the DoD conducts its over-the-horizon operations for Afghanistan, its unmanned aerial vehicles must fly from bases in relatively distant Arabian Gulf countries and circumnavigate Iranian airspace before reaching landlocked Afghanistan, according to the DoD.\(^\text{37}\) The lengthy routing limits the time that aircraft can operate over or near Afghanistan to gather intelligence or to conduct strikes while ensuring they have sufficient fuel for the return flight.\(^\text{38}\)

(U) On November 19, USSOCOM Commander General Richard Clarke said that the DoD was using unmanned aerial vehicles to monitor potential terrorist threats in Afghanistan. General Clarke rebuffed the notion that the United States might consider the Taliban as a counterterrorism partner. A former Afghan deputy foreign minister criticized the new U.S. approach to combatting terrorism, saying, “this whole idea of over-the-horizon, surgical strikes, military response to potential threats, we just saw that for 20 years—for God’s sake, it doesn’t work.”\(^\text{39}\)

(U) DOD REVIEWS CULPABILITY FOR AUGUST 29 AIRSTRIKE

(U) On December 13, DoD Press Secretary John Kirby told reporters that General Kenneth F. McKenzie, Jr., Commander, USCENTCOM, and General Clarke, Commander, USSOCOM, had completed their review of the August 29 airstrike in Kabul that killed 10 civilians, including 7 children. Mr. Kirby said that the review found that no one involved had been criminally negligent and that should there be any additional lower-level accountability, it would be up to the commanders. He said that Secretary Austin approved all of the generals’ recommendations, which did not call for the reprimand of any individual military personnel, but which did recommend an evaluation of procedures related to airstrikes.\(^\text{40}\)

(U) During the quarter, USCENTCOM said that it had established a Strike Operations Evaluation Operational Planning Team to implement recommendations contained in the review by undertaking an evaluation of the training, validation, process, and procedures for strike operations. The evaluation operational planning team will also review all subordinate headquarters with responsibilities for directing and approving strikes. This USCENTCOM evaluation aims to assess training and validation of strike cell personnel, procedures, methods, and measures used to counter the potential for confirmation bias when conducting strikes.\(^\text{41}\)

(U) In September, the DoD OIG initiated an evaluation to determine whether the August 29 airstrike in Kabul was conducted in accordance with DoD policies and procedures. The evaluation is reviewing the pre-strike targeting process, damage assessment, civilian casualty review, and post-strike reporting. As of the end of the quarter, the evaluation was ongoing.

(U) DoD Winds Down OFS

(U) USCENTCOM reported that it disestablished U.S. Forces-Afghanistan Forward, the military command tasked with securing U.S. interests, such as the embassy compound, in Afghanistan, on October 8. Additionally, USCENTCOM said that it planned to disestablish the Defense Security Cooperation Management Office-Afghanistan, the entity that was tasked with sustaining Afghan partner forces, before the end of FY 2022.\(^\text{42}\)
(U) The DoD reported that it began efforts to shut down the Afghanistan Security Forces Fund (ASFF)—the primary conduit of military support to the Afghan government—in late August, and continued those efforts during the quarter. As an initial step, it suspended inbound deliveries of ASFF-funded defense articles. In September, the Military Departments began identifying closeout activities for ASFF cases and returning unobligated ASFF funds that would not be needed for closeout activities. According to the DoD, during the quarter, it limited new ASFF obligations to actions necessary to facilitate program shutdown or liabilities that may result from negotiations between contracting officers and contractors.33

(U) On December 10, the DoD notified Congress that it was treating ASFF-funded defense articles or other items outside of Afghanistan as DoD stock of the Military Department that originally procured the items became financially responsible for ongoing costs associated with their disposition.44 This includes ASFF-funded aircraft that Afghan pilots flew to Uzbekistan and Tajikistan as the Afghan government fell. The DoD said that these and other aircraft that are outside Afghanistan and are now the property of either the Department of the Army or the Department of the Air Force were the subject of ongoing deliberations.45

(U) Additionally, the DoD reported that it would generally not process any new ASFF-funded procurements or make any new obligations with ASFF funding from previous fiscal years. The only exceptions to this restriction remain equitable adjustments or contingent liabilities related to a previous ASFF obligation that occurred prior to December 10.46

(U) In December, media reports said that the Biden administration was considering a plan to redirect helicopters and other military equipment previously allocated for the ANSF to help Ukraine reinforce its defenses against a possible Russian invasion. The military equipment to be redirected would include five Russian-made Mi-17 helicopters that belonged to the Afghan Air Force and were undergoing maintenance in Ukraine when the Afghan government collapsed. According to media reporting, Ukraine is also seeking 12 UH-60 Blackhawk helicopters the DoD had acquired but not yet delivered to the Afghan Air Force. In December 2021, President Biden authorized a $200 million package for the immediate transfer of equipment by the DoD to Ukraine, which included some of the previously Afghan-bound weapons and equipment.47
(U) IG COMMUNITY CONTINUES AFGHANISTAN OVERSIGHT

(U) In the aftermath of the collapse of the Afghan government and its armed forces, the Inspector General (IG) community has shifted its focus to how U.S. Government agencies modified or concluded their operations related to Afghanistan. Lead IG agencies and their partners are conducting several oversight projects related to the evacuation, relocation, and resettlement efforts of Afghan partners stemming from the U.S. withdrawal.

(U) During the quarter, the IG community worked to ensure a coordinated, whole-of-government approach to oversight of U.S. Government involvement in Afghanistan. The Joint Planning Group (JPG) provided a forum to ensure that planned oversight of U.S. Government activities related to Afghanistan was complementary and minimized redundancy. In addition to the JPG, staff from OIGs of the DoD, DoS, USAID, DHS, and the Department of Health and Human Services met every 3 weeks to coordinate the development of oversight projects, and coordinate meeting and document requests to reduce the burden on the Departments. More details on the IG community’s whole-of-government approach to these and other projects related to Afghanistan can be found in the Oversight section of this report.

(U) ONGOING OVERSIGHT OF AFGHAN EVACUEES, U.S. WITHDRAWAL

(U) During the quarter, the DoD and Department of Homeland Security (DHS) OIGs initiated projects related to the screening of Afghan refugees entering the United States. Through these projects, the DoD and DHS OIGs are looking into the screening of Afghan evacuees, DHS’ management of initial overseas immigration processing and medical screening and temporary settlement at U.S. military facilities, and whether the DoD adequately planned and provided support for the relocation of Afghan nationals.

(U) The DoS OIG is conducting a five-part project related to the Afghan Special Immigrant Visa (SIV) program, which was a subject of interest during a series of congressional hearings after the collapse of the Afghan government. The DoS OIG is reviewing several aspects of the Afghan SIV program, including application processing times from 2018 to 2021 and the status and disposition of SIV recipients. The DoS OIG is also conducting a review of the emergency action plan that guided the evacuation of and suspension of operations at the U.S. Embassy in Kabul.

(U) The DoD OIG issued two management advisories during the quarter on the temporary housing and support for Afghan evacuees prior to their forward departure to the United States. Further details can be found on page 23 of this report, as well as in the Oversight section.

(U) During the quarter, the DoD OIG continued conducting ongoing projects related to the noncombatant evacuation operation at Hamid Karzai International Airport in Kabul. The DoD OIG also continued its evaluation of whether the August 29 strike in Kabul—carried out in response to an ISIS-K attack but later acknowledged by the DoD as a mistake—was conducted in accordance with DoD policies and procedures. During the quarter the DoD OIG started an evaluation to determine the extent to which the U.S. Transportation Command planned and used the Civil Reserve Air Fleet in support of the noncombatant evacuation in Afghanistan in accordance with public law and DoD policies.

(U) During the quarter the Special Inspector General for Afghanistan Reconstruction (SIGAR) began a series of projects related to the collapse of the ANDSF, and the disposition of U.S. Government-provided equipment left behind after the withdrawal and evacuation. Specifically, SIGAR is evaluating the

(continued on next page)
(U) IG Community Continues Afghanistan Oversight

(U) contributing factors that led to the collapse and dissolution of the ANDSF and assessing the status of U.S. Government funding for reconstruction programs in Afghanistan as of October 1, 2021. SIGAR is also reviewing whether the Taliban had access to funds, equipment, and weapons the U.S. Government had previously provided to the Afghan government and ANDSF, and the efforts the U.S. Government has used to recoup, recapture, or secure this funding and equipment.

(U) NEW OVERSIGHT PROJECTS OF U.S. INVOLVEMENT IN AFGHANISTAN EXPECTED

(U) As the Lead IG agencies and their partners continue to review ongoing U.S. Government involvement in Afghanistan, the Lead IG and partner agencies will continue to develop and announce new oversight projects.

(U) For example, USAID OIG is planning comprehensive audits and evaluations related to USAID’s humanitarian assistance programs in Afghanistan. Through these projects, USAID OIG intends to identify and address challenges in achieving humanitarian objectives in Afghanistan, assess how USAID is preventing funding from going to terrorist organizations, and evaluate whether USAID and its implementing partners properly closed out projects before and after the closure of the USAID Mission in Kabul.

(U) Lastly, OIGs that have not routinely conducted oversight related to overseas contingency operations are planning projects related to the resettlement of Afghan refugees in the United States. For example, the Department of Health and Human Services (HHS) OIG intends to review the HHS Office of Refugee Resettlement’s role in Afghan refugee resettlement, housing support for refugees, and screening of sponsors for unaccompanied Afghan minors. The Office of the Inspector General of the Intelligence Community intends to review the Intelligence Community’s vetting of Afghan evacuees.

(U) Although the U.S. Government no longer has a presence in Afghanistan, the IG community continues to work collaboratively to ensure effective oversight of OFS, OES, and evolving activities related to Afghanistan.
(U) U.S. ARMS PROLIFERATE IN AFGHANISTAN

(U) According to media reporting, Afghan gun dealers openly sold U.S. weapons and military equipment during the quarter. The DoD provided several hundred million dollars’ worth of weapons and associated equipment to the Afghan forces over the course of the 20-year effort to build the ANDSF, according to DoD officials. As the ANDSF collapsed, many soldiers and police surrendered their weapons and equipment to the Taliban in exchange for their lives, according to media reporting. Others abandoned their gear as they deserted or sold it, with the price of a U.S. service pistol exceeding the average Afghan soldier’s monthly salary.

(U) A DoD spokesperson told reporters, “Since 2005, the U.S. military has provided the ANDSF with many thousands of small arms, ranging from pistols to medium machine guns … we recognize that large numbers of these weapons are probably now in Taliban hands.” Taliban members have been shown in the media carrying U.S.-made M4 rifles, wearing U.S.-made body armor, and driving U.S.-supplied armored vehicles. A Taliban spokesperson said that U.S.-made weapons captured during the war have been collected and are being used to arm the Taliban’s future army (see page 34).

(U) Additionally, U.S. weapons have been increasingly sold to Afghan entrepreneurs or are being smuggled into Pakistan, where demand for American-made weapons is strong, according to media reporting. Weapons dealers in Kandahar province told reporters that dozens of Afghans have set up weapons shops selling American-made pistols, rifles, grenades, binoculars, and night-vision goggles.

(U) United States Engages with Taliban Without Recognizing It as the Government of Afghanistan

(U) As of the end of the quarter, neither the United States nor any other nation had recognized the Taliban’s so-called “interim government.” In an October press conference, a Taliban spokesperson stated that it would be a mistake for the United States not to recognize the Taliban’s government and that not doing so could create a “problem for the world.” The spokesperson went on to note that several dictatorships and other non-democracies had been recognized by the international community.

(U) The Taliban said that it has conveyed its desire to see the U.S. Government reopen its embassy in Kabul, which suspended operations in August 2021. According to media reporting, most Western countries closed their embassies in Kabul following the Taliban seizure of Kabul in August 2021. However, some countries—including China, Pakistan, Turkey, Iran, and Russia—have left their embassies open and have conducted high-level engagements with Taliban representatives, although none of these countries had formally recognized the Taliban regime as the government of Afghanistan.

(U) The DoS stated that it has been very clear about what the Taliban needs to do to earn legitimacy and credibility with the United States and the international community and that the United States would continue to measure the Taliban by its actions. This quarter, the Taliban continued to claim that it intended to fulfill its commitments on counterterrorism
(U) under the February 2020 U.S.-Taliban Agreement, and the DoS stated that it intended to hold the Taliban accountable. The DoS said that the Taliban must take responsible steps to meet the international community’s expectations on a range of issues, such as those included in the U.S.-Taliban agreement, if it wishes to garner international legitimacy.61

(U) Deborah Lyons, the UN Special Representative for the Secretary-General for Afghanistan and head of the UN Assistance Mission for Afghanistan, stated in a November UN publication that the Taliban regime was attempting to present itself as a legitimate government but that it was constrained by a lack of resources and a “political ideology that clashes with contemporary international norms of governance.”62 Special Representative Lyons stated that the Taliban has made it clear that it wants UN assistance in Afghanistan.63 In December, the UN credentials committee, tasked with considering the credentials for diplomats sitting in the UN General Assembly, delayed a decision on the credentials submitted for Afghanistan by the Taliban. While the Ghani-appointed Afghan Permanent Representative to the UN has resigned, a Ghani-appointed chargé d’affaires and other officials from the Ghani administration continue to participate in the General Assembly meetings on a provisional basis.64

(U) Evacuation Flights Continue at Reduced Pace as U.S. Government Focuses on Resettlement

(U) DOS RELOCATES AFGHAN PARTNERS WHO FLEW TO UZBEKISTAN AND TAJIKISTAN

(U) In addition to facilitating departures from Afghanistan, the DoS worked to relocate U.S. nationals, lawful permanent residents, and eligible Afghans who were stranded in third countries during the quarter. For example, the DoD reported that the DoS relocated 845 Afghan partners from Uzbekistan, Tajikistan, and training locations outside Afghanistan this quarter. This includes many Afghan pilots and aircrews who flew their military aircraft out of the country after the Afghan government fell.65

(U) In September 2021, the DoS relocated 492 Afghan partners from Uzbekistan to the Emirates Humanitarian City, a refugee camp in Abu Dhabi, United Arab Emirates. Subsequently, the DoS relocated 483 of them to the United States; the other 9 remained in the United Arab Emirates awaiting the completion of U.S. Customs and Border Protection processing for resettlement in the United States.66

(U) In November 2021, the DoS relocated 191 ANDSF pilots and other Afghan military personnel, one journalist, and his four family members, from Tajikistan to the Emirates Humanitarian City. At the end of this quarter, all these individuals plus a child born to one of the Afghan pilots after her arrival in the United Arab Emirates remained in the Emirates Humanitarian City awaiting the completion of U.S. Customs and Border Protection processing for potential resettlement in the United States.67

(U) Separately, when the Afghan government fell, 85 Afghan pilots and aircraft maintainers were in Slovakia and 77 were in the United Arab Emirates for ASFF-funded training. The DoS facilitated the relocation of both groups to the United States in October 2021.68
(U) The Taliban has demanded the return of all the pilots and military aircraft to Afghanistan. The Taliban has formally offered amnesty to former ANDSF personnel, pledging not to conduct reprisals. However, many who fought against the insurgency were doubtful of this promise, and human rights groups have accused the Taliban of summarily executing, torturing, and imprisoning former ANDSF members. The Taliban particularly targeted off-duty Afghan Air Force pilots during the last several years of the conflict.69

(U) MANY AFGHAN PARTNERS REMAINING IN AFGHANISTAN FEAR FOR THEIR LIVES

(U) The DoS reported that between August 31 and December 13, 2021, the U.S. Government helped 479 American citizens and 450 lawful permanent residents, and their immediate families, depart Afghanistan and relocate to the United States.70 The DoS also reported that, as of December 13, Operation Allies Welcome—the DHS-led interagency effort to support and resettle vulnerable Afghans—had relocated more than 74,000 Afghans to the United States since July 29.71 The DoS stated that as of December 13, Operation Allies Welcome was processing approximately 3,000 individuals at overseas locations for possible entry into the United States.72

(U) The DoS continued to process Afghan SIV applications throughout the quarter but issued lower levels of SIVs than before the evacuation of the embassy and the military withdrawal at the end of August. During August, the DoS issued 3,185 SIVs to Afghans. By November, the number of SIVs issued per month had decreased to 118 as the suspension of operations at the U.S. Embassy in Kabul meant interview-ready SIV applicants had to travel to third countries to complete their visa interviews.73 (see Figure 1)
(U) Many former ANDSF members remained in Afghanistan and were unable to leave this quarter, according to media reporting. A group of about two dozen U.S.-trained former Afghan Air Force pilots told reporters that they sought to leave Afghanistan this quarter and were seeking evacuation by the U.S. Government but had been unsuccessful. The pilots said that they feared torture and execution if found by the Taliban. The pilots told reporters that they had been in hiding and unable to work or be seen in public since the Taliban took power.  

(U) According to media reporting, at the time of the Afghan government’s collapse, approximately 5,000 women were officers or soldiers in the Army or Air Force or members of the police and those who remain in Afghanistan are especially at risk for Taliban reprisals. One female Afghan National Army officer told reporters that the Taliban found her phone number and used it to make threatening phone calls, after which she fled her home and went into hiding. She said that the Taliban’s claims of amnesty for those who served the previous government are a lie, and she is afraid to attempt to leave the country for fear of being identified by Taliban authorities along the way. 

(U) The U.S. Government directly facilitated approximately two dozen departure operations, an average of one or two relocation flights per week, during the reporting period. These flights mainly carried civilians and not former ANDSF personnel, according to media reporting. Both the number of flights and the number of passengers on those flights have declined significantly since August, with only about 3,000 Afghans having been evacuated since late September. 

(U) A member of one U.S. veterans’ organizations working to secure passage out of Afghanistan for their Afghan colleagues complained that many former Afghan military personnel are currently lower priority than civilians despite having strong claims for refugee status. DoD noted that Afghan civilians who worked for the U.S. Government (typically as contractors) may be eligible for a SIV, but former ANDSF personnel are not unless they have other qualifying work experience. The Afghan Allies Protection Act of 2009, which created the Afghan SIV program, limits eligibility to Afghans “employed by or on behalf of the U.S. Government” or employed “by the International Security Assistance Force or its successor.” Former members of the ANDSF who are known to U.S. Government officials may be referred to the U.S. Refugee Admissions Program. However, because there is no U.S. Government presence currently in Afghanistan, those with a refugee referral must depart the country before their cases can begin processing, which is difficult for many. 

(U) The DHS reported that among Afghan evacuees, 3,529 were lawful permanent residents of the United States, 3,290 were SIV holders, 36,821 were SIV applicants, 703 were employees of a U.S. Government agency and hence potentially eligible for admission under the U.S. Refugee Admissions Program Priority or SIV program, 1,941 were refugee program referrals, and 36,433 were individuals who did not fall into any specified refugee or visa program category. The DHS reported that uncategorized evacuees included family members or lawful permanent residents who lacked a visa, family members or documented visa holders who had not yet received a derivative visa, Afghans eligible for SIVs but who had not yet applied, and Afghans who were potentially eligible for the U.S. Refugee Admissions Program but had not yet received the appropriate referrals.
(U) In December, media reported that the Taliban temporarily halted U.S.-chartered flights for evacuees from Afghanistan. Due to the Afghan cash shortage, the Taliban demanded that seats on the flights be used for Taliban sympathizers to leave the country to work and send money back to Afghanistan.85

(U) DOS CENTRALIZES U.S. GOVERNMENT EFFORTS TO RELOCATE AFGHANS AS PART OF OPERATION ALLIES RESCUE

(U) The DoS stated that following the end of the evacuation operation on August 31, the U.S. Government continued its efforts to relocate U.S. citizens and lawful permanent residents who remained in Afghanistan and who wished to depart, as well as Afghan allies vulnerable to Taliban reprisals.84 To support these efforts the DoS centralized its efforts to facilitate the relocation and resettlement of eligible Afghans through the U.S. Coordinator for Afghan Relocation Efforts. The DoS stated that Ambassador Elizabeth Jones is leading this office, which has four primary areas of responsibility: relocation out of Afghanistan, third-country transit and processing outside the United States, resettlement in the United States, and outreach and engagement. The DoS stated that this arrangement is designed to ensure more efficient and effective coordination within the DoS, across interagencies and with international partners.85

(U) In November, the DoS reported the formation of Operation Allies Rescue (OAR), an interagency task force in Qatar established by the DoS to manage ongoing relocation operations following the initial evacuation in August 2021. OAR coordinates with all relevant elements of the U.S. Government on facilitating departure for U.S. citizens and lawful permanent residents, their immediate family members, and others, as well as continuing relocation flights for at-risk Afghans from Afghanistan to Qatar or elsewhere and onward to the United States.86 Operation Allies Rescue should not be confused with the similarly named Operation Allies Refuge, the evacuation mission that ended in August 2021.87

(U) Headed by the Coordinator for Afghan Relocation Efforts, OAR is staffed by personnel from across the U.S. Government, including the DoS, DoD, DHS, USAID, and law enforcement and intelligence communities operating in Qatar. According to the DoS, OAR:

• (U) Leads coordination of continued DoS evacuation efforts and liaises with NGOs and private U.S. groups arranging charter flights to bring evacuees to Qatar.
• (U) Coordinates with the U.S. Embassy in Doha and the Qatari government concerning these chartered flights.
• (U) Coordinates the efforts of U.S. Customs and Border Protection, the Transportation Security Administration, and the DoD to ensure that all required permissions are received from Qatari authorities for relocation flights from Afghanistan to Qatar so the flights can land at Al-Udeid Air Base or Hamad International Airport in Qatar.88
• (U) Works closely with senior DoS and interagency personnel to ensure the appropriate U.S. Government officials approve proposed flight manifests, and coordinate efforts to resolve challenges, including those posed by delayed flights, refueling needs, undocumented passengers, vaccination requirements, or unaccompanied minors.
U.S. AGENCIES SUPPORTING AFGHAN EVACUATION AND RESETTLEMENT EFFORTS

OPERATION ALLIES RESCUE
Mission: Evacuate eligible Afghans at risk of Taliban reprisal for supporting U.S. and coalition activities.

DoS (Lead Agency)
SIV processing, third-country transit and processing, logistics.

In November, the DoS reported the formation of Operation Allies Rescue, an interagency task force in Qatar established to manage ongoing evacuation operations following the initial evacuation, named Operation Allies Refuge, which ended on August 30, 2021.

DoD
Host facilities, security support at locations, intelligence screenings.

USAID
Coordination with NGOs, humanitarian assistance.

OPERATION ALLIES WELCOME
Mission: Resettle vulnerable Afghans in the United States.

DHS (Lead Agency)
Initial processing, security and medical screening, temporary settlement at U.S. military facilities.

DoD
Host facilities, security support at locations, intelligence screenings.

DoS
Initial relocation support; referrals to the U.S. Refugee Admissions and SIV Program.

National Counterterrorism Center
Biometric and biographic screening assistance.

FBI
Security screenings, biometric and background data of Afghans.

Health and Human Services
Long-term housing and screening for sponsors of unaccompanied minors.

Sources: DHS, response to DoD OIG request for information, 22.1 WOG DHS 03, 1/19/2022; Operation Allies Welcome web site; DoS.
• (U) Coordinates with the appropriate U.S. Government agencies to ensure all passengers leaving Qatar for the United States are cleared for travel by the National Counterterrorism Center and other relevant U.S. national security agencies, including biometric and biographic screenings.

• (U) Works with the International Organization for Migration to address the needs of travelers waiting in Qatar for resettlement flights.99

(U) DHS COORDINATES RESETTLEMENT EFFORTS THROUGH OPERATION ALLIES WELCOME

(U) The DHS reported that it established a Unified Coordination Group in support of Operation Allies Welcome (OAW) this quarter. OAW is the interagency effort to support vulnerable Afghans, including those who worked alongside U.S. forces in Afghanistan, and resettle them in the United States. The Unified Coordination Group works with state and local governments, NGOs, and the private sector to implement services, including initial processing, COVID-19 testing, isolation of COVID-positive individuals, vaccinations, additional medical services, and screening and support for individuals who are neither U.S. citizens nor lawful permanent residents. According to the DHS, this initial processing takes place at predesignated U.S. military bases prior to individuals being connected with NGOs for resettlement into communities.90 See Table 1 for a list of military bases in the United States housing Afghan evacuees as of the end of the quarter.

(U) According to media reporting, the military’s total cost for housing Afghan refugees at U.S. bases has exceeded $688 million, and Afghans remained at five U.S. bases just after the quarter ended.91 The DoD OIG visited several DoD facilities housing Afghan refugees during the quarter as part of ongoing audit work to observe living conditions for the refugees. For details see, “DoD OIG Identifies Challenges in Managing Afghan Evacuees” on page 23.

**Table 1.**

(U) U.S. Military Bases Housing Afghan Evacuees as of December 31, 2021

<table>
<thead>
<tr>
<th>Military Installation</th>
<th>Number of Afghan Evacuees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fort Bliss, TX</td>
<td>49</td>
</tr>
<tr>
<td>Camp Atterbury, IN</td>
<td>1,428</td>
</tr>
<tr>
<td>Fort Pickett, VA</td>
<td>3,263</td>
</tr>
<tr>
<td>Holloman Air Force Base, NM</td>
<td>1,988</td>
</tr>
<tr>
<td>Fort McCoy, WI</td>
<td>5,152</td>
</tr>
<tr>
<td>Joint Base McGuire-Dix-Lakehurst, NJ</td>
<td>9,773</td>
</tr>
</tbody>
</table>

(U) Note: After the quarter ended, the last evacuees departed Fort Bliss. Holloman Air Force Base, Camp Atterbury, and Fort Pickett were scheduled to resettle their remaining evacuees by the end of January 2022.

(U) Source: DHS

**UNCLASSIFIED**
Until this quarter, little information was available on the demographics of the Afghan evacuees. However, in an October 8 letter to Congress, Secretary Austin reported that about half of the 53,000 Afghan evacuees brought to the United States and living on military installations were children. Secretary Austin’s letter also stated that 22 percent of the evacuees on U.S. military bases were adult women and 34 percent were adult men. The letter did not address how many of these children were unaccompanied by adult guardians, though media reports indicated that several hundred unaccompanied children were evacuated to Ramstein Air Base in Germany. Secretary Austin also reported that of the 124,000 individuals evacuated during the U.S. exit from Kabul in August, 105,400, or 85 percent, were Afghan nationals.

This quarter, the National Vetting Center—an interagency effort that aims to provide a clearer picture of threats to national security or public safety posed by individuals seeking to enter the United States—was tasked by the National Security Council to automate the vetting processes associated with Afghan nationals who were granted entry through OAW.

As of the end of the quarter, OAW vetting at the National Vetting Center had screened 39,122 evacuees with more than 77,000 records and found 52 incidents of derogatory information on these evacuees, according to the DHS. Upon the identification of derogatory information found through the vetting process, the DHS’s Counterterrorism and Criminal Exploitation Unit shared information and coordinated next investigative steps with the Federal Bureau of Investigation (FBI).

The DHS reported in January 2022 that the target date for resettling all Afghan evacuees off of U.S. military bases was February 15 but challenges to meeting this deadline included the capacity of resettlement agencies and their local affiliates, availability of affordable housing, available case management resources, and other essential services in receiving communities. According to the DHS, from October 5 through December 28, 2021, a total of 41,573 Afghan evacuees—not including U.S. citizens, lawful permanent residents, or SIV holders—had been resettled in communities across the country.
(U) DOD OIG IDENTIFIES CHALLENGES IN MANAGING AFGHAN EVACUEES

(U) From November 29 to just after the quarter ended on January 5, the DoD OIG issued four management advisories related to relocation of Afghan evacuees at DoD facilities in Germany and Virginia as part of Operation Allies Refuge and Operation Allies Welcome.

(U) These management advisories were issued as part of the ongoing DoD OIG audit of DoD support for the relocation of Afghan nationals. The objective of this audit is to determine whether the DoD has adequately planned and provided support for the relocation of Afghan nationals. The management advisories reported on the DoD OIG’s site visits to Rhine Ordnance Barracks and Ramstein Air Base in Germany, and Fort Lee and Marine Corps Base Quantico in Virginia.

(U) According to the management advisories, a recurring theme was that U.S. military personnel and contractors had very little time to prepare for housing and sustaining Afghan evacuees. The DoD OIG determined that Afghan evacuees were provided housing, food, water, clothing, restrooms, showers, medical resources, and worship facilities at all four locations. U.S. personnel and contractors provided security to ensure the safety of not only surrounding communities but also for the Afghan evacuees themselves. U.S. military and civilian personnel and contractors also screened Afghan evacuees entering the facilities at Rhine Ordnance Barracks and Ramstein Air Base.

(U) For example, at Ramstein Air Base, one of the major hubs for Afghan evacuees between their departure from Afghanistan and their next destination, screening included uploading biometric information to match against databases containing security risk indicators collected over the past 20 years in Afghanistan. When necessary, Air Force Office of Special Investigations, Federal Bureau of Investigation, and Department of Homeland Security investigators held Afghan evacuees for additional questioning. Military personnel separated Afghan evacuees who investigators considered “high risk” from the general population and kept them under constant surveillance until investigators determined their next destination. As part of medical in-processing at Fort Lee and Marine Corps Base Quantico, evacuees received vaccinations and screenings for mental health and substance abuse, and COVID-19 mitigation measures were in place.

(U) Other significant developments identified in the DoD OIG management advisories included:

- (U) Personnel from Ramstein Air Base reported approximately $56.3 million in FY 2021 costs for the OAR effort. By August 31, 28,517 evacuees had arrived at Ramstein Air Base. As of September 14, 742 (2 percent) of these evacuees were American citizens.

- (U) As of September 30, the 21st Theater Sustainment Command reported it had obligated $37.5 million in support of OAR at Rhine Ordnance Barracks. As of the end of September, Rhine Ordnance Barracks was housing and sustaining 5,522 Afghan evacuees.

- (U) As of September 12, U.S. military and civilian personnel and contractors at Fort Lee had received a cumulative total of 2,581 Afghan evacuees and processed 829 to resettlement locations. Evacuee and resettlement efforts cost the Army about $48 million. The two largest expenses were for a private hotel ($4 million) used to house evacuees, and for base operations and support services contract, which cost $28 million.

(continued on next page)
(U) DoD OIG Identifies Challenges in Managing Afghan Evacuees

- (U) As of December 3, Marine Corps Base Quantico reported the total cost of its support to relocation and evacuation efforts was $188.4 million: $182.7 million for a base operations and services contract, $4.6 million for travel expenses for deployed personnel, and $1.1 million for supplies. The first 241 Afghan evacuees arrived at Marine Corps Base Quantico on August 29. By September 25, more than 3,755 Afghan evacuees had arrived.  

(U) The DoD OIG identified challenges in managing the evacuation effort. The challenges included extremely limited planning time, which led to long waiting times for evacuees arriving into Ramstein Air Base. At the peak of the initial evacuee influx at Ramstein Air Base, in-processing took nearly 2 days from arrival time until an evacuee was assigned lodging. Elsewhere, Quantico medical personnel stated that they faced initial challenges related to obtaining the appropriate type of medical specialists to support the evacuee population and providing evacuees with the required immunizations. For example, primary care specialists, such as pediatricians, dentists, and obstetricians and gynecologists were needed to support the Afghan population at Quantico. In addition, Quantico personnel were initially providing only 4 of the 13 immunizations recommended by the Centers for Disease Control and Prevention. However, during the DoD OIG site visit, Quantico medical personnel stated they were taking immediate actions to secure immunization supplies to vaccinate the Afghan evacuee population.

(U) Two of the management advisories issued during the quarter are highlighted in the Oversight section of this report, and the others will be included in next quarter’s report. The full publicly available reports are available online at DoDIG.mil.

A U.S. Airman checks an evacuee with a metal detector wand as he prepares to board a flight to the United States from Ramstein Air Base, Germany. (U.S. Air force photo)
(U) CRIMINAL ALLEGATIONS MADE AGAINST AFGHAN REFUGEES

(U) On October 22, the Montana Department of Public Health and Human Services told reporters that a 19-year-old Afghan who was part of a federal resettlement program was arrested on a charge of rape. The accused is 1 of 20 Afghans, including both adults and children, who have been resettled in Montana. As a result of the arrest, Montana Governor Greg Gianforte and members of the state’s congressional delegation have called for Afghan resettlement efforts to be put on hold until the vetting process is reassessed.109

(U) In September, a female U.S. Soldier was allegedly assaulted by a group of male Afghan evacuees at Fort Bliss, Texas. The FBI has been investigating the situation, but the absence of criminal charges a month after the alleged incident led to additional congressional scrutiny of the Afghan resettlement program this quarter, with at least one member of Congress calling for evacuees to be housed outside the United States until they are fully vetted.110

(U) STATUS OF TERRORIST ORGANIZATIONS

(U) According to the DIA, the Taliban has reiterated its commitment to counterterrorism assurances outlined in the 2020 U.S.-Taliban agreement, including preventing terrorists from using Afghanistan to plan and execute operations. The DIA assessed that this intent notwithstanding, the Taliban has limited capability to prevent terrorist groups from conducting external operations from Afghanistan. As of December, the Taliban continued to target ISIS-K, likely perceiving the group as a threat to regime security and international legitimacy. In November, after mediating a temporary ceasefire between Pakistan and the Pakistan-based Taliban, the Afghan Taliban pledged to take militant action against any group that used Afghan soil to attack Pakistan.111

(U) ISIS-K Emerges as Primary Threat to Taliban Rule

(U) According to the DIA, during the quarter ISIS-K conducted five significant attacks targeting the Taliban regime and Shia religious minorities in Kabul, Kunduz, and Kandahar provinces this quarter, highlighting the group’s ability to target provincial centers across Afghanistan. These attacks represent an increase in significant attacks compared to the same period in 2020, according to the DIA’s database of ISIS-K-claimed attacks.112

(U) According to media reporting, ISIS-K conducted a total of at least 54 attacks—including smaller violent incidents—between September 18 and October 28, including suicide bombings, assassinations, and ambushes on security checkpoints. Most of these attacks targeted the Taliban’s security forces, marking a shift from the group’s tactics of targeting civilians and journalists prior to the U.S. withdrawal.113

(U) The most lethal ISIS-K attack this quarter was a suicide bombing of a Shia mosque in Kunduz city on October 8, which killed 72 and wounded 140, according to the DIA.114 A week later, on October 15, a suicide bombing at another Shia mosque in Kandahar city killed 35 and injured at least 68, according to media reporting. ISIS-K claimed credit for both attacks.115 According to media reporting, members of the Hazara Shia community have appealed to the Taliban for protection against ISIS-K, and the Taliban’s police chief for Paktia publicly pledged to work with these residents to improve security.116
(U) On November 2, an attack in Kabul on Afghanistan’s largest military hospital killed at least 25 people, including the Taliban’s police chief for Kabul, and wounded more than 50. Two explosions took place at the entrance of the hospital and were followed by gunfire. Taliban forces killed four of the attackers and captured one of them. At least one suicide bomber died in the attack as well, according to media reporting. ISIS-K claimed credit shortly after the attack.

(U) ISIS-K Threat Remains Regional for Now But Has Global Aspirations

(U) This quarter, the DIA reported that it has not seen a significant change in the numbers of aspiring ISIS-K foreign fighters entering Afghanistan since August 15. Over the past year, ISIS-K has prioritized the use of foreigners from South and Central Asian for Afghanistan- and Pakistan-based operations.

(U) According to the DIA, since early October ISIS-K has probably exploited anti-Taliban sentiment and governance shortfalls to boost its recruitment, especially among marginalized populations, enabling it to conduct a wider range of operations in the coming year. ISIS-K’s targeted attacks on critical infrastructure highlighted the Taliban regime’s inability to provide basic security and worked to delegitimize the Taliban with the local population. ISIS-K’s propaganda campaign this quarter continued to present the Taliban regime as traitors and puppets of the West, according to the DIA’s analysis of a recently released ISIS-K publication.

(U) On October 26, Under Secretary of Defense for Policy Colin Kahl said that the intelligence community has assessed that ISIS-K has the intent to conduct external operations, including against the United States, but did not have the capability to do so. He said that ISIS-K could generate that capability within 6 to 12 months. Similarly, the DIA assessed that ISIS-K could develop directed external plots against the West, including the U.S. homeland, within the next year if the group prioritizes developing such a capability. However, the DIA assessed that ISIS-K is prioritizing attacks within Afghanistan over external operations. Regionally, ISIS-K maintains connections to fighters from countries across Central and South Asia, probably making the group a threat to U.S. interests in those countries.

(U) Some Former U.S. Partners May Be Turning to ISIS-K

(U) According to media reporting, some former members of Afghanistan’s U.S.-trained intelligence service and special operations units who were unable to leave the country have joined ISIS-K. The number of defectors joining the terrorist group was relatively small but grew during the quarter. As the Taliban continued its campaign of reprisals against members of the former ANDSF, some of these individuals—who possess sophisticated warfighting and intelligence-gathering skills—have seen ISIS-K as the only significant opposition in the country to the Taliban, according to media reporting. One former Afghan National Army commander was killed fighting alongside ISIS-K in a clash with the Taliban during the quarter. Both USCENTCOM and the DIA stated that they were unable to confirm whether and to what extent former ANDSF personnel were joining ISIS-K this quarter. USCENTCOM added that former ANDSF members might also join the National Resistance Front (see page 41) if that organization were able to meet their financial needs.
(U) Rahmatullah Nabil, a former head of the Afghan National Directorate of Security, told reporters, “in some areas, ISIS has become very attractive [to former members of the ANDSF] who have been left behind.” According to media reporting, only a small number of the former Afghan government’s intelligence officers, soldiers, and police have returned to work under the Taliban, while many of them were unemployed and living in fear of Taliban reprisals. With the Taliban’s resources strained in its effort to establish a national government, ISIS-K was also in a better position to pay salaries at a time when many Taliban employees were working without pay.

(U) Despite these media reports, the DIA said that it did not have evidence of ISIS-K attempting to recruit U.S.-trained Afghan intelligence officers, soldiers, special operators, or police. The DIA said that since 2020 ISIS-K has aggressively recruited both Afghan and Pakistani jihadists, as well as disaffected Taliban members, and anyone who opposes the Taliban regime and is susceptible to the group’s radical ideology.

(U) TALIBAN TARGETS SALAFIST MINORITY IN ITS BATTLE AGAINST ISIS-K

(U) On October 26, Under Secretary Kahl said that the DoD assessed that the Taliban and ISIS-K were mortal enemies, and so the Taliban was highly motivated to fight ISIS-K. However, he added that the Taliban’s ability to do so was unclear. As ISIS-K continued to clash with the Taliban this quarter, the Taliban publicly hanged or beheaded at least 50 suspected ISIS-K fighters in Nangarhar province.

(U) As part of its campaign against ISIS-K, the Taliban has increasingly targeted members of the Salafist school of Islam, a version of which is practiced by members of ISIS-K. However, the Taliban’s detention and killing of Salafists and its raids on Salafist mosques and schools have indiscriminately targeted civilian members of the religious group, according to media reporting. Afghanistan is home to several hundred thousand Salafists, most of whom live in the eastern provinces of Nangarhar, Kunar, and Nuristan, where ISIS-K has its strongholds. Members of the Salafist community told reporters that they have been routinely harassed by Taliban security forces, and in September, a senior Salafist cleric was abducted and later found dead. The Taliban, which many Salafists blamed for the killing, denied responsibility.

(U) According to media reporting, the Taliban has made a show of openness to the Salafists, accepting a pledge of allegiance from some Salafi clerics in November. However, there is still widespread unease about the Taliban within the community. At one Salafist religious school in Jalalabad, the Taliban forced the school’s founder to flee, allowing the students to continue their Quranic studies but banning Salafist works from the curriculum. A Taliban commander told reporters that suspected members of ISIS-K will not be subject to trial but, instead, “they will be killed wherever they are arrested.”

(U) ISIS-K APPEALS TO UYGHUR MILITANTS, BUT ITS SINCERITY MAY BE SUSPECT

(U) Following the October 8 suicide bombing of a Hazara mosque in Kunduz, ISIS-K, which claimed responsibility for the attack, announced that the perpetrator was a Uyghur, though it did not identify his country of origin. ISIS-K’s messaging following the attack
(U) criticized the Taliban for deporting Uyghurs from Afghanistan purportedly at the behest of China.\textsuperscript{136} According to media reporting, ISIS-K’s recent rhetoric in support of the Uyghurs and against China may be part of an effort to position itself as the perceived protector of the Uyghur people in Afghanistan and thus help recruit their militant fighters into its own ranks. This effort may have exacerbated China’s existing concerns about the Uyghur militant threat emanating from Afghanistan and thus led to increased Chinese pressure on the Taliban to confront Uyghur extremists in Afghanistan.\textsuperscript{137} However, the DIA said it could not corroborate the claim that there were any Uyghur fighters in ISIS-K, including the perpetrator of the mosque attack. The DIA said that ISIS-K’s recent rhetoric with regard to the Uyghurs was likely part of the group’s propaganda campaign to fuel tension between China and the Taliban.\textsuperscript{138}

(U) According to the DIA, the Taliban has moved Uyghurs from areas along the border with China to other areas in Afghanistan to bolster the regime’s relationship with China and meet perceived counterterrorism requirements under the U.S.-Taliban agreement. In September, the Taliban claimed that Uyghur militants were not operating in Afghanistan, but in early October, the Taliban relocated Uyghur populations from Badakhshan province along the Chinese border to other areas in Afghanistan, according to the DIA. This may or may not have been related to a $31 million humanitarian aid package that China pledged to the Taliban in November.\textsuperscript{139}

(U) During the Taliban’s rule of Afghanistan from 1996 to 2001, the Taliban suppressed the Uyghurs in Afghanistan at the behest of the Chinese government so that the Uyghurs were unable to threaten China, according to the DIA.\textsuperscript{140} During the insurgency period, Uyghur militants played little visible role in the conflict in Afghanistan, according to media reporting. The Uyghurs’ limited presence was largely centered on the Turkistan Islamic Party, which was a U.S.-designated terrorist organization until November 2020. Since taking the capital, the Taliban has received repeated calls from Beijing to sever its links with Turkistan Islamic Party, and media reports have described the alleged forced relocation of Afghanistan’s Uyghur citizens to other provinces farther from the Chinese border. Though unconfirmed, this narrative supports ISIS-K efforts to recruit Uyghur fighters away from the Taliban.\textsuperscript{141}

(U) DOS AND THE TREASURY DEPARTMENT DESIGNATE ISIS-K LEADERS AS TERRORISTS

(U) In November, the Department of State announced the designation of four individuals affiliated with ISIS-K as Specially Designated Global Terrorists.\textsuperscript{142} As a result of the designations, U.S. citizens are generally prohibited from engaging in any transactions with these individuals, and the property and interests in property of the designated individuals subject to U.S. jurisdiction are blocked.\textsuperscript{143}

(U) The Secretary of State designated three ISIS-K leaders, Sanaullah Ghafari, Sultan Aziz Azam, and Maulawi Rajab, as Specially Designated Global Terrorists. According to the DoS, Sanaullah Ghafari, also known as Shahab al-Muhajir, is ISIS-K’s current emir. He was appointed by the core leadership of ISIS in Iraq and Syria to lead ISIS-K in June 2020. Ghafari is reportedly responsible for approving all ISIS-K operations throughout
(U) Afghanistan and arranging funding to conduct operations. Sultan Aziz Azam has been
ISIS-K’s spokesperson since ISIS-K first came to Afghanistan. Maulawi Rajab is a senior
leader of ISIS-K in Kabul who plans ISIS-K’s operations and commands ISIS-K groups
conducting attacks in Kabul.\textsuperscript{144}

(U) The Secretary of the Treasury also designated Ismatullah Khalozai as a Specially
Designated Global Terrorist for providing financial support to ISIS-K. In a news release,
the DoS reported that Mr. Khalozai has been an international financial facilitator for ISIS-K
and has carried out missions for senior ISIS leadership. Mr. Khalozai reportedly operated a
Turkey-based local money transfer business or “hawala” to move funds that financed ISIS-K
operations. He also reportedly operated a United Arab Emirates-based financing scheme,
which involved sending luxury items to international destinations for resale, to generate
funds for ISIS-K. Separately, Mr. Khalozai has reportedly carried out human smuggling
operations for ISISK, including personally smuggling an ISIS-K courier from Afghanistan
to Turkey.\textsuperscript{145}

(U) Taliban Permits al-Qaeda to Maintain Low Profile in
Afghanistan

(U) This quarter, USCENTCOM assessed that the Taliban “almost certainly will refuse
to allow [al-Qaeda] to influence their governance, prioritizing the autonomy and authority
of the Islamic Emirate over any internal or external influences.”\textsuperscript{146} The DIA assessed that
al-Qaeda members have not been appointed to positions in the Taliban regime, and the
Taliban likely will not allocate positions for senior al-Qaeda leaders.\textsuperscript{147}

(U) According to USCENTCOM, Taliban leadership will likely aim to ensure that al-Qaeda
and other terrorist groups do not target the United States or its allies from Afghanistan as
part of its plan to demonstrate international legitimacy through adherence to the 2020 U.S.-
Taliban agreement and to avoid provoking the United States into another armed conflict.\textsuperscript{148}

(U) The DIA said that the Taliban has declared that Afghanistan will not be used as a base
for transnational terrorist attacks, and al-Qaeda leaders have publicly called for the group’s
members to obey the Taliban’s decisions.\textsuperscript{149} However, the Taliban very likely will allow
al-Qaeda elements in Afghanistan to maintain a low profile within the country to preserve
legacy relationships and avoid disgruntling the most militant Islamist elements within the
Taliban, according to USCENTCOM.\textsuperscript{150} The DoS stated that the Taliban has made progress
in delivering on its counterterrorism commitments under the U.S.-Taliban agreement but
that more remained to be done.\textsuperscript{151}

(U) DIPLOMACY AND POLITICAL DEVELOPMENTS

(U) U.S. Government Continues Engagement with the Taliban

(U) During the quarter, the United States began to engage with the Taliban, and the DoS
reported that the U.S. Government would continue to engage with the Taliban on U.S.
national interests, including the release of U.S. hostage Mark Frerichs; fulfillment of the
Taliban’s commitments on counterterrorism; safe passage for U.S. citizens and Afghans to
U.S. interagency delegations, including representatives from the DoS, USAID, and the intelligence community, traveled to Doha, Qatar, to meet with senior Taliban representatives for discussions on October 9 and 10 and on November 29 and 30. The November discussion also included a senior representative from the U.S. Department of the Treasury. In both instances, the Taliban delegation was led by the Taliban’s acting Minister of Foreign Affairs, Amir Khan Muttaqi.

In both meetings, the U.S. delegation raised concerns about security and terrorism, safe passage for U.S. citizens, Afghan partners, and other foreign nationals; and human rights, including the participation of women and girls in Afghan society. The two sides also discussed the U.S. Government’s provision of humanitarian assistance directly to the Afghan people.

The DoS reported that it had formed the U.S.-Taliban Issues Solution Channel, which is designed to provide the U.S. Government with a channel of communication to regularly engage the Taliban at the working level on a broad array of issues. According to the DoS, this is an evolution of the DoD-led “military channel” that served to deconflict battlefield movements and support the safe withdrawal of U.S. and coalition forces pursuant to the U.S.-Taliban peace agreement. According to the DoS, the Issues Solution Channel first convened on September 5 in Doha, Qatar.

The DoS reported that U.S. diplomats from the U.S. Embassy in Kabul (now based in Doha, Qatar; see page 41) and the Special Representative for Afghanistan have used the Issues Solution Channel to press the Taliban on freedom of movement and safe passage for U.S. citizens and Afghans who want to depart the country, cooperation on counterterrorism, the release of hostages, the formation of an inclusive government, respect for women’s and human rights, and humanitarian access. The DoS reported that the Issues Solution Channel met several times in December to discuss issues including the need for an inclusive government, alleged reprisals against former government officials, evacuation flights, airport operations, and access to education for women and girls.

AFGHANISTAN AFFAIRS UNIT IN QATAR APPROVED BY DOS MANAGEMENT

The Deputy Secretary of State for Management and Resources approved the establishment of the Afghanistan Affairs Unit at the U.S. Embassy in Doha, Qatar, this quarter, pending congressional notification and host government approval. Former staff from the U.S. Embassy in Kabul, who have since relocated to Doha, supported what will be the Afghanistan Affairs Unit’s mission to analyze and report on Afghanistan’s political situation and humanitarian crises. The team in Doha also managed U.S. diplomacy with Afghanistan, including consular affairs, engaging on humanitarian matters, and working with allies, partners, and international stakeholders to coordinate engagement and messaging to the Taliban. They coordinated with the Special Representative for Afghanistan, the Office of the Coordinator for Afghan Relocation Efforts team, Operation Allies Rescue (OAR), and other U.S. Government agencies on activities related to Afghanistan.
(U) SPECIAL REPRESENTATIVE FOR AFGHANISTAN WILL ENGAGE THE TALIBAN AND INTERNATIONAL COMMUNITY ON U.S. INTERESTS

(U) On October 18, Special Representative for Afghanistan Reconciliation Ambassador Zalmay Khalilzad stepped down from his position and the DoS appointed Thomas West as Special Representative for Afghanistan (SRA). According to the DoS, the SRA's mission is to advance U.S. interests related to Afghanistan. The Special Representative for Afghanistan will engage with the Taliban and the international community on U.S. national interests in Afghanistan. This includes working to maintain international unity on engagement with the Taliban and mobilizing international support for the people of Afghanistan facing a humanitarian and economic crisis. Previously, Mr. Thomas West served as Deputy Special Representative for Afghanistan Reconciliation under Ambassador Khalilzad.

(U) Taliban Continues to Build its Interim Government

(U) Since the Taliban’s rise to power, thousands of educated professionals have abandoned their jobs or left the country. The Taliban has appointed its own members—mostly male Pashtuns—with little management experience to run ministries, government departments, and the country's electric utility company, according to media reporting. A U.S. Institute of Peace official told reporters that “there is no indication that the Taliban has any idea how to run a country.” On November 7, the Taliban appointed 44 of its members to key roles, including the governor and police chief of Kabul as well as other provincial governors and security officials.

(U) The Taliban has urged government employees to return to work, pledging amnesty for members of the former government and security forces. However, former government officials have reportedly expressed fear of Taliban reprisals.

(U) TALIBAN CONTINUES TO EXCLUDE WOMEN IN NEW ROUND OF GOVERNMENT APPOINTMENTS

(U) Taliban spokesperson Zabihullah Mujahid announced in an October 4 press release the appointment of 38 additional ministers, deputy ministers, and lower-level posts in the Taliban’s interim government. According to the DoS, the Taliban’s interim cabinet comprises a mixture of leaders who held prominent positions during the 1990s regime and younger leaders who emerged during the insurgency years. The Taliban have prioritized internal cohesion and continuity, as many of these individuals appointed have previously served in Taliban governing structures with many serving in the same or similar positions. The new appointments did not include any women or former members of the Ghani administration.

(U) According to the DoS, the most notable appointment announced on October 4 was longtime Taliban leader Mawlawi Mohammad Abdul Kabir as interim Deputy Prime Minister for Political Affairs. Mr. Kabir was the last Prime Minister during the Taliban regime of the 1990s. Mohammad Hasan Akhund, the current Prime Minister, was Mr. Kabir’s deputy. During the insurgency, Kabir served in several leadership roles, including as chief of the Peshawar branch of the Taliban and twice as a Taliban provincial shadow governor. He was also part of the Taliban’s Afghan Peace Negotiations team, which participated in peace negotiations with the Islamic Republic Negotiating Team in Doha, Qatar.
(U) The Taliban also appointed Mullah Nooruddin Turabi as Vice President of the Afghan Red Crescent Society. National Red Crescent societies represent their country as part of the Red Cross and Red Crescent Movement, a humanitarian network dedicated to protect the lives and dignity of victims of armed conflict and other situations of violence. During the Taliban regime of the 1990s, Mullah Turabi served as Justice Minister and enforced the Taliban’s strict interpretation of Islamic law, which included the public executions of convicted murderers and amputations of the hands of thieves.

(U) TALIBAN DISBANDS ELECTION COMMISSIONS, AND PEACE AND PARLIAMENTARY AFFAIRS MINISTRIES

(U) In November, the Taliban shut down the Afghan Independent Bar Association. According to an international legal NGO, the mission of the Afghan Independent Bar Association was to protect the rule of law, social justice, and implementation of Islamic instruction in Afghanistan.

(U) According to the DoS, in December, the Taliban regime disbanded the Independent Election Commission, the Electoral Complaints Commission, the Ministry of Peace, and the Ministry of Parliamentary Affairs. Taliban Deputy Spokesperson Bilal Karimi announced on December 26 that these institutions were unnecessary for the current situation in Afghanistan. The DoS also reported that the Taliban tied the move to financial constraints in the face of diminished donor funding of the government. Mujahid said the disbanded institutions were a financial burden on the government.
MEMBERS OF THE TERRORIST HAQQANI NETWORK FEATURE PROMINENTLY IN TALIBAN CABINET

By December 20, the Taliban regime had announced more than 55 members of its cabinet, including at least 4 Haqqani Network members, according to the DIA, citing open-source reporting. The Haqqani network is a DoS-Designated terrorist organization. The Haqqani members include:

- **Acting Interior Minister Sirajuddin Haqqani**: Leader of the Haqqani Network, he served as deputy to Taliban Emir Haybatullah Akhundzada during the insurgency. Sirajuddin Haqqani is listed by the Department of the Treasury as a Specially Designated Global Terrorist and is on the FBI’s Most Wanted Terrorists list.

- **Acting Refugees Minister Khalil Haqqani**: Uncle to Sirajuddin and brother to Haqqani Network founder Jalaluddin, he previously served in senior roles for the Haqqani Network including overseeing operations and liaising with al-Qaeda, Pakistan, and the United States. Khalil Haqqani is listed by the U.S. Department of the Treasury as a Specially Designated Global Terrorist.

- **Acting General Directorate of Intelligence First Deputy Tajmir Jawad**: He previously planned suicide attacks in and around Kabul as the leader of the Taliban’s al Hamza Martyrdom Brigade, according to open-source reporting. He also previously served as a provincial-level intelligence director in Nangarhar in the first Taliban regime and as a senior Taliban propagandist.

- **Acting Passports Director General Alam Gui Haqqani**: In the previous Taliban regime, he served as the Minister of Civil Aviation, Director General of Hotel Management, Director of the Education Commission, and Governor of Paktia and Paktika provinces.

According to media reporting, the Haqqani Network has generally operated as an autonomous but integral part of the Taliban hierarchy. The group has supported Taliban objectives while maintaining its own distinct command and control, loosely coordinating operations with Taliban supreme leadership. Shortly after the new government was formed, political infighting between senior Taliban and Haqqani members of the interim cabinet allegedly escalated to a fistfight, which resulted in Deputy Prime Minister Abdul Ghani Baradar and Defense Minister Mullah Mohammad Yaqoob temporarily fleeing to Kandahar, according to media reporting. The two sides later claimed to have resolved their differences, with Baradar and Yaqoob returning to Kabul in October but refusing a security detail from the Haqqani-led Interior Ministry.

This quarter, the DIA estimated that the Taliban regime will likely remain cohesive through 2022. The DIA said that tension resulting from internal jockeying for power and influence has not impeded the regime’s ability to govern Afghanistan. Since mid-December, Interior Minister Sirajuddin Haqqani has denied any friction within the Taliban regime and rejected the idea of a discrete Haqqani Network, citing allegiance to the Islamic Emirate, according to separate interviews with media publications.
(U) **TALIBAN ATTEMPTS TO BUILD A MILITARY AND POLICE FORCE**

(U) This quarter, the Taliban’s Ministry of Defense formed a working group to develop plans for organizing an effective army, according to media reporting. The Organizational Review Committee, as the Taliban referred to it in a press release, officially began operating on December 9. Little additional information was provided, but the Taliban said that its future army would need to be formed based on the necessities and needs of Afghanistan to ensure security. According to media reports citing the Taliban’s acting Defense Minister Mullah Mohammad Yaqoob, the Taliban has maintained the Afghan army’s eight military corps employed by the previous government, keeping the organizational units but giving them new names to reflect the Taliban’s history and culture.

(U) The Taliban conducted fighter training programs in Khost, Paktia, Paktika, Parwan, and Urozgan provinces during the quarter. Additionally, Taliban representatives announced the creation of a new special operations unit in Balkh province, equipped with U.S.-made weapons and equipment, which the Taliban said will be tasked with combating the armed robbers and kidnappers currently destabilizing that province. A Taliban spokesman told reporters that hundreds of fighters had completed special operations training and many other fighters were in training as of the end of October.

(U) On December 6, a Taliban spokesperson announced the creation of a 450-member unit to conduct forest protection in seven provinces of Afghanistan, including Kabul. According to media reporting, illegal mining and deforestation have been a major concern for previous governments in Afghanistan.

(U) On December 12, the Taliban announced the formation of a new police structure, which included non-Taliban members among its ranks. The Taliban said that it was calling some members of the former government back to their jobs, including traffic police and airport security officers. According to media reporting, the Taliban's primary security objective this quarter was to maintain public order in urban areas, especially Kabul, and fight ISIS-K.

(U) According to media reporting, Mawlawi Zubair Mutamaeen, a former commander of Taliban suicide-bombing squads, has been made police chief for Kabul’s 9th police district. During the insurgency, Mutamaeen gathered intelligence and generated targets for suicide bombers. He told reporters that he had ordered bombings of the presidential palace, a CIA office, and a Kabul hotel housing foreign media correspondents.

(U) The police officers under Mutamaeen’s command, comprising mostly former Taliban fighters, have not been formally trained in police work and have not been paid. It was unclear what laws they were enforcing, other than their understanding of Sharia law, since the force and effect of the former Afghan government’s penal code was unclear, and the Taliban has yet to institute a formal legal system of its own, according to media reporting. At Kabul’s new primary court, no trials are taking place, court staff told reporters. Instead, the court is hosting mediation to resolve disputes, and if the parties cannot reach a compromise, a case file is prepared for a future hearing before a judge.
(U) According to media reporting, the UN was considering paying the Taliban’s Ministry of Interior approximately $6 million for security in Afghanistan, despite the UN and U.S. sanctions against acting Interior Minister Sirajuddin Haqqani, a Specially Designated Global Terrorist who is also wanted by the FBI. The proposed funds would be paid mostly to subsidize the monthly wages of Taliban fighters guarding UN facilities and provide them with a monthly food allowance, as the UN had done under the former Afghan Islamic Republic government. A UN spokesperson told reporters, “The United Nations has a duty as an employer to reinforce and, where necessary, supplement the capacity of host states in circumstances where UN personnel work in areas of insecurity.” The spokesperson did not dispute the proposed payment plan. In October, the Department of the Treasury issued a license to the UN that would allow the international organization to conduct financial transactions with the Haqqani Network-controlled Ministry of the Interior without being subject to U.S. sanctions (see page 42).

(U) TALIBAN CONTINUES TO MAINTAIN SUICIDE BOMBING SQUADS

(U) As the Taliban works to build a modern military and police force, it has continued to employ suicide bombers, according to media reports. Shortly after seizing power in August, the Taliban paraded one of its suicide bomber squadrons on national television, displaying their arsenal of suicide vests, car bombs, and other explosives with music glorifying the bombers.

(U) According to media reporting, suicide bombing has been deeply institutionalized within the Taliban’s armed units since they adopted the tactic in 2003. It continues to represent a significant capacity to deter rival groups within the country and potential unwelcome incursions from other nations. Suicide bombing is also a favored tactic of the Haqqani Network faction within the Taliban. Additionally, the employment and glorification of suicide bombers serves to shape Afghan society in the Taliban’s violent image, according to media analysis.

(U) In October, amid increasing tensions with Tajikistan, the Taliban announced the deployment of 3,000 suicide bombers to the border between the two countries. The Taliban deployed its “Mansoori Suicide Unit” to Badakhshan province, where the provincial governor praised them for having previously targeted high-profile sites, including U.S. military bases, during the war. The governor added that the group was equipped with U.S.-made weapons.

(U) According to media reporting, the Taliban directed another suicide unit to conduct border security in Kunduz province along the border with Tajikistan. Tajikistan has expressed concern about terrorism potentially spilling over their shared border. According to media reporting, the Taliban may have deployed these suicide units with the goal of preventing the formation of Afghan resistance movements across the border in Tajikistan.

(U) On October 19, the Taliban’s acting Interior Minister Sirajuddin Haqqani met with dozens of family members of suicide bombers at a hotel in Kabul. Mr. Haqqani publicly expressed appreciation for the perpetrators of these attacks against the U.S. and Afghan government troops, describing suicide bombers as the “heroes of Islam and the homeland.” A Ministry of Interior spokesperson posted on social media that Haqqani distributed cash gifts equal to approximately $110 to each family and promised them each a plot of land.
(U) TALIBAN MEMBERS ACCUSED OF CARRYING OUT VIOLENT REPRISALS AGAINST AFGHAN ISLAMIC REPUBLIC TROOPS

(U) After taking power in August, the Taliban promised a general amnesty to all soldiers and police who served under the previous Afghan government. The DoS reported that since August 2021, the Taliban has repeated its assurances that the group would respect human rights while stating that it would do so in the context or framework of Sharia law and in accordance with Afghan culture. In September, shortly after the Taliban announced the formation of its interim government, the group published an official statement that the Taliban would take steps towards protecting minority groups, respect individuals’ lives and property, and provide education to all “countrymen.”

(U) Whether the Taliban was actually directing, permitting, or failing to prevent its members from carrying out reprisals against former Afghan government soldiers and employees, the practice was reportedly widespread during the quarter, notwithstanding the Taliban’s pledges of amnesty. In a December speech to the UN Human Rights Council, the Deputy High Commissioner for Human Rights stated that the UN had received credible allegations of the extrajudicial killings of more than 100 former ANDSF members since the Taliban takeover and described the Taliban’s rule of Afghanistan as marked by extrajudicial killings across the country. However, the UN Assistance Mission in Afghanistan assessed that the killings of ANDSF members were generally not the result of a campaign directed by the Taliban leadership but the result of tribal and factional feuds and local power struggles.

(U) The approximately 6,300 women who accounted for 2 percent of the ANDSF prior to the fall of the Afghan government have been specifically targeted by the Taliban for reprisals. Many of these women lack a pathway to leave the country as the SIV program does not include allowances for members of the ANDSF. At least four female Afghan Air
(U) Force officers were killed in Mazar-e-Sharif this quarter, according to media reporting. As with many other suspected reprisals against former Afghan government and military leaders, the Taliban denied responsibility for the killings.

(U) On December 4, the United States, the European Union, and 27 other nations issued a joint statement that these governments were “deeply concerned by reports of summary killings and enforced disappearances of former members of the Afghan security forces.” The statement said “the alleged actions constitute serious human rights abuses and contradict the Taliban’s announced amnesty.” It called on the Taliban to enforce the amnesty for former Afghan security forces and government officials, investigate reported cases of reprisals in a transparent manner, and hold the guilty parties accountable. The statement concluded by saying, “We will continue to measure the Taliban by their actions.”

(U) TALIBAN PURGES “UNFAITHFUL” MEMBERS FROM ITS RANKS

(U) Following the U.S. withdrawal, the Taliban has rapidly expanded through the recruitment of former enemies, allied Islamist militants, and young students from Islamic colleges in its effort to build a government and combat the threat posed from rival groups like ISIS-K, according to media sources. This influx of new personnel may have included enemies of the Taliban who seek to destroy the movement from within.

(U) On November 4, the Taliban’s Emir, Haibatullah Akhundzada, issued a public warning about infiltrators within the movement. He urged Taliban commanders to purge their ranks of suspected traitors. Akhundzada said, “all those elders of their groups must look inside their ranks and see if there is any unknown entity working against the will of the government, which must be eradicated as soon as possible.” Mullah Mohammad Yaqoob, the Taliban’s acting Defense Minister, issued a similar message that the security forces should seek to identify and address “bad and corrupt people,” specifically members of ISIS-K, who join the Taliban under false pretenses.

(U) On December 17, the head of the Taliban’s Clearing Commission, a Taliban group committed to ensuring internal compliance with leadership directives, announced that it removed 1,583 individuals deemed unsuitable from the ranks of the Taliban over the preceding 2 months. The commission reported that some of those expelled from the military had links to ISIS-K, some were accused of abusing civilians, and others had violated the Taliban’s interpretation of Islamic law in other respects.

(U) TALIBAN TIGHTENS MEDIA RESTRICTIONS

(U) According to DoS reporting, media outlets in Afghanistan began to comply with strict Taliban regulations during the quarter. In September, shortly after taking power, the Taliban Deputy Minister for Information and Culture issued 11 “guidelines” for media reporting in Afghanistan. Some of the new regulations, such as a prohibition on publishing stories that are contrary to Islamic sensibilities or insulting to national figures, are based on media laws in place under the previous Afghan government. However, some of the regulations went further, placing restrictions on publishing content that has not been confirmed or prepared in coordination with the Taliban. The regulations also mandate that news organizations refer to the Taliban as the “Islamic Emirate of Afghanistan” and refrain
(U) from referring to the Taliban as a terrorist organization or a faction. Other regulations prohibit outlets from publishing material that promotes a religion other than Islam or encourages youth to leave Afghanistan. During the quarter, nearly all major Afghan news outlets began to adhere to the requirement to refer to the Taliban as the “Islamic Emirate of Afghanistan,” according to the DoS. Also, according to the DoS, television and radio journalists have resorted to self-censorship out of fear of retaliation from the Taliban.

(U) In November, the Ministry for the Promotion of Virtue and Prevention of Vice issued a decree describing eight new religious media regulations based upon the Taliban’s interpretation of Islamic law. The new regulations state that media outlets must:

- (U) Not broadcast films that are contrary to the principles of Sharia law and Afghan values,
- (U) Not broadcast films that promote foreign culture and cause immorality in Afghan society,
- (U) Not broadcast comedy or entertainment programs that insult or humiliate others,
- (U) Not broadcast TV dramas or series that insult human dignity and religious rites,
- (U) Not broadcast men in movies or dramas that are not properly dressed,
- (U) Ensure female journalists dress in compliance with the Islamic hijab,
- (U) Not broadcast dramas and stage shows with female actresses, and
- (U) Not broadcast programs and stage shows that portray prophets and their companions.

(U) According to DoS reporting, the Taliban had not begun to enforce the new rules as of the end of the quarter. However, the lack of enforcement may be due to a lack of an enforcement mechanism. In response to criticism of the regulations, a Taliban spokesperson attempted to downplay them, stating that they were only “guidelines.” However, a spokesperson for the Ministry of Virtue and Prevention of Vice stated that citizens are “obliged” to obey the guidance.

(U) International Community Engages with the Taliban but Avoids Recognizing New Regime

(U) Pakistan currently views instability as its most pressing concern regarding Afghanistan and will probably give priority to preventing spillover into Pakistan in the next year, according to the DIA. Pakistan seeks to maintain positive relations with the Taliban and is providing humanitarian assistance, international outreach, and technical support. The Pakistani military remains concerned about terrorist infiltration from Afghanistan and continues to execute operations against anti-Pakistan militant groups that have members in Afghanistan, including the Pakistani Taliban, ISIS-K, and Baloch separatists. The Baloch separatists are fighting the Pakistani government in Islamabad for political autonomy for the province of Balochistan. Some of them have conducted terrorist attacks in the past. The DoS reported that attacks emanating from non-state groups within Afghanistan increased within Pakistan’s borders during the quarter.
(U) According to the DoS, Pakistan participated in bilateral and multilateral meetings with the Taliban focused on economic, humanitarian, and cross-border issues. The DoS stated that humanitarian assistance to Afghanistan was Pakistan's top declared priority during the quarter and featured prominently during a Pakistan-hosted ministerial meeting of the Organization for Islamic Cooperation.  

(U) Pakistan also hosted a meeting of the “extended Troika,” comprising Pakistan, China, Russia, and the United States, to discuss the situation in Afghanistan in November. The extended Troika met with senior Taliban representatives on the sidelines of the meeting. An Afghan delegation led by the Taliban’s interim education minister visited Pakistan to discuss higher education cooperation and university exchanges. Pakistan’s foreign minister also visited Kabul during the quarter, though Pakistan has not formally recognized the Taliban regime. Senior Pakistani officials have continued to stress the need for an inclusive political settlement and the protection of women’s educational rights in Afghanistan, the DoS reported to the DoS OIG.  

(U) The DoS, citing local media sources, reported that Pakistani military forces fired dozens of artillery shells into different areas of eastern Kunar province in Afghanistan during the week of December 20. The Taliban Ministry of Defense said it responded to Pakistan artillery attacks with artillery shelling. The DoS noted that no Afghan government since 1947 has recognized the disputed border between Pakistan and Afghanistan, which has often led to armed skirmishes—including with artillery—between Afghan and Pakistani forces in several eastern provinces in Afghanistan. However, local residents say the shelling from Pakistani forces has increased since August 15.  

(U) CENTRAL ASIAN STATES ARE CONCERNED ABOUT TERRORISM AND REGIONAL INSTABILITY  

(U) According to the DIA, the Taliban takeover in Afghanistan has likely exacerbated the longstanding concerns of other Central Asian states about cross-border terrorism, narcotics trafficking, and refugee flows. All but Tajikistan have publicly sought to advance relations with the Taliban to combat such threats, maintain internal and regional stability, and protect their regional economic interests. None of the Central Asian states have officially recognized the Taliban regime, and all maintain dialogue with Western and regional partners, primarily Russia and China, on Taliban recognition, regional security, stability, and humanitarian issues.  

(U) Uzbekistan and Turkmenistan continued their longstanding dialogue with the Taliban on border security and regional infrastructure projects, and both have publicly emphasized their intent to retain friendly relations with Afghanistan under the Taliban regime. Kazakhstan and Kyrgyzstan have initiated some diplomatic contact with the Taliban, but their lack of direct border with Afghanistan probably will limit future engagement, according to the DIA. Tajikistan’s president has publicly asserted that his government will not recognize any Afghan government “formed through oppression” and has called on Afghanistan to form an inclusive government, including ethnic Tajiks to playing a major role.
(U) Tajikistan has denied allegations that it is arming the ethnic Tajik resistance in Panjshir. Ahmad Massoud, a leader of the anti-Taliban Afghan National Resistance Front (NRF), was in Tajikistan this quarter, though he paid occasional visits to Afghanistan to meet resistance units there, according to media reporting.

(U) RUSSIA INCREASES MILITARY PRESENCE IN CENTRAL ASIA WHILE ENGAGING WITH TALIBAN

(U) According to the DIA, Russia remains committed to cooperation and dialogue with the Taliban, as evidenced by keeping its embassy in Kabul open and engaging with Taliban leaders. A Taliban delegation traveled to Moscow to participate in a conference on Afghanistan on October 20 hosted by Russia. Russian officials participated in a November meeting of the “Extended Troika” and met with senior Taliban representatives on the sidelines of the meeting. However, Moscow has expressed concerns about violent extremists and narcotics crossing Afghanistan’s northern border into Central Asia. These concerns have led Russia to bolster the capabilities of its bases in Kyrgyzstan and Tajikistan, hold regional military exercises, and establish plans to increase security on the Afghanistan-Tajikistan border.

(U) Russia has repeatedly announced that it is not in a rush to recognize the Taliban regime as the official government of Afghanistan and will wait to observe the regime’s actions before making a decision. According to the DIA, this is a pivot from its previous stance that it would not recognize an Islamic Emirate. Specifically, Russia has highlighted the importance of an inclusive government in Afghanistan and has publicly urged the Taliban to include members of other political groups in a future government.

(U) CHINA SEeks TO ADVANCE REGIONAL AIMS IN AFGHANISTAN

(U) Since mid-August, the People’s Republic of China has pursued multilateral engagement with regional powers and other Afghanistan stakeholders, as well as direct engagement with the Taliban, probably prioritizing the mitigation of perceived terrorist threats against China originating in Afghanistan, according to the DIA. In mid-November, Chinese officials attended the extended Troika meeting with representatives from the United States, Russia, Pakistan, and the Taliban, during which China reiterated its policy of preventing terrorism from spreading throughout the region.

(U) In late October, the Chinese foreign minister met with Taliban representatives in Qatar, where China expressed its expectation that the Taliban crack down on Uyghur extremists while adopting moderate foreign and domestic policies that promote long-term stability, according to Chinese press reporting. Contingent on improved and sustained stability, the DIA expects that China will probably pursue economic development and infrastructure projects in Afghanistan as part of its regional Belt and Road initiative.

(U) IRAN SEEKS STABILITY ACROSS ITS BORDER WITH AFGHANISTAN

(U) The DIA assessed that during the next 6 months, Iran will probably continue pragmatic engagement with the Taliban to secure its strategic interests, including increasing trade, managing refugees, securing their shared border, combating ISIS-K, countering drug
(U) trafficking, and safeguarding water rights. The DIA assessed that Iran will almost certainly continue international calls to provide humanitarian aid, for the Taliban to form an inclusive government, and for the international community to unfreeze Afghanistan's foreign reserves. Iran is engaging in a diplomatic approach to Afghanistan to promote a stable government transition and legitimize cooperation with the Taliban, a group that remains largely unpopular with the Iranian public.\footnote{238}

(U) Anti-Taliban National Resistance Front Registers to Lobby in Washington but Fighting Capacity is Unclear

(U) In November, the NRF registered with the U.S. Department of Justice to conduct political lobbying in the United States.\footnote{239} Media reports quoted U.S. Government officials acknowledging the registration but noting that such registrations do not require approval or prior knowledge by the DoS or the Department of Justice.\footnote{240} The NRF forces largely consist of disbanded ANDSF units led by Amrullah Saleh, the former Vice President under the U.S.-supported Afghan government, and Ahmad Massoud, the son of noted military leader, Ahmad Shad Massoud, who commanded fighters against both the Soviet Union in the 1980s and the Taliban in the 1990s.\footnote{241} Ahmad Massoud led a brief resistance to the Taliban in the Panjshir valley in September 2021, following the collapse of the Afghan Islamic Republic.\footnote{242}

(U) It is not clear whether the NRF has the capacity to create significant military resistance to the Taliban. Media outlets reported the NRF’s claim that it had 17 bases in Afghanistan protected by ground and air forces.\footnote{243} However, Russian state-controlled media reported a Taliban spokesperson’s statement that the NRF had no forces on the ground in Afghanistan and that the NRF existed only on paper.\footnote{244} In December, a South Asia policy expert told reporters that while there was potential for the NRF to grow if the Taliban did not establish its government, the NRF’s current capacity was very low.\footnote{245} However, USCENTCOM noted that it is important to assess the NRF’s capability within context of its intent, which is reportedly not to defeat the Taliban militarily but rather to force the Taliban into negotiations.\footnote{246}

(U) Qatari Government Will Safeguard the U.S. Embassy Compound in Kabul

(U) According to the DoS, the Qatari government will assume custodial responsibilities for the U.S. Embassy facilities in Kabul until the U.S. Government decides whether to resume operations there. The Qatari government will safeguard properties owned or leased by the U.S. Government in accordance with guidance provided to the Qatari government by the DoS.\footnote{247}

(U) The DoS reported that since the suspension of operations of the U.S. Embassy in Kabul, there has been movement of property within and from the embassy compound. The DoS stated that it could not confirm who had entered the compound or who was moving the embassy’s property. The DoS stated that once the Qatari authorities take custody of the embassy compound, they will inspect and inventory all property there, depending on the security situation in Kabul and at the embassy compound itself.\footnote{248}
(U) DEVELOPMENT AND HUMANITARIAN ASSISTANCE

(U) U.S. Increases Aid, Remains Single Largest Humanitarian Donor to Afghanistan

(U) According to the DoS, during the quarter the U.S. Government remained the single largest humanitarian donor for Afghanistan. In October, the U.S. Government announced nearly $144 million in new humanitarian assistance to the people affected by the ongoing humanitarian crisis in Afghanistan, bringing total U.S. humanitarian aid in Afghanistan and for Afghan refugees in the region to nearly $474 million in 2021. The DoS also noted that all funds were directed to local and international partners on the ground, including the UN and NGOs that employ risk mitigation analysis and have experience operating in complex environments such as Afghanistan.

(U) U.S. Issues Sanctions Exemptions to Conduct Transactions with Taliban and Haqqani Network for Humanitarian Assistance

(U) According to the DoS, the U.S. Department of the Treasury’s Office of Foreign Assets Control issued three general licenses on December 22 to facilitate the flow of humanitarian assistance for the Afghan people, expanding on existing authorizations for humanitarian relief. These licenses allow U.S. Government officials and certain international organizations to conduct financial transactions with the Taliban and the Haqqani Network only where financial transactions are ordinarily incident and necessary to support humanitarian activities, as well as some limited transactions related to the export of agricultural products, medicine, medical devices, and personal remittances. DoS stated that U.S. sanctions on the Taliban remain in place, and that these authorizations are aimed to facilitate support to the Afghan people.

(U) Also on December 22, the UN Security Council unanimously adopted the U.S.-drafted Resolution 2615 establishing an exemption to UN Security Council’s 1988 sanctions regime to allow the flow of humanitarian assistance and other activities that support basic human needs.

(U) Afghan Cash Shortage Jeopardizes Humanitarian Response

(U) Following the Taliban takeover of Afghanistan, the country’s financial system has suffered as individuals and organizations have struggled to access cash. The cash shortage impacted nearly every aspect of daily life in Afghanistan this quarter, including security, access to food, education, and “gender-based violence,” which includes domestic violence, sexual assault, pedophilia, forced child marriage, genital mutilation, “honor killings,” and other crimes committed against an individual because of their gender. According to media reporting and the UN Development Programme (UNDP), by mid-December, Afghanistan’s currency lost more than 11 percent of its value against the U.S. dollar, and food and fuel prices had risen by 40 to 50 percent, making it more expensive for individuals and humanitarian organizations to buy both imported goods and locally sourced products.
(U) The cash shortage created additional strain on humanitarian and development organizations operating in Afghanistan. According to a U.S. Government report, as of November 21, international donors fully funded the UN’s flash appeal for Afghanistan, with the United States contributing $185.6 million to the multi-sector assistance fund aimed at reaching 11 million people by the end of December. However, according to a UN Development Programme report published in November, the ongoing banking sector deterioration meant that even fully funded humanitarian programs could be unable to access those funds. According to USAID’s Bureau for Humanitarian Assistance (BHA), its implementers have identified the cash shortage as their top operational challenge in Afghanistan. Ongoing cash shortages hindered USAID implementers’ ability to conduct program activities, procure supplies, and pay staff salaries, according to the BHA.

(U) To adapt to the cash shortage, the BHA reported that implementers relied on local money transfer agents, also known as hawalas, to ensure necessary access to funds. However, the BHA did not track the amount of its funding used to pay hawala transaction fees, which often vary between 1 and 7 percent, though one BHA implementer reported paying a 20 percent fee.

(U) The BHA reported that the use of hawalas allowed implementers to continue operations, but implementers cautioned that this temporary solution was not sustainable, and that some implementers paused operations or delayed staff payments because of the cash shortage. The BHA reported that larger international organizations coped better with the cash shortage during the quarter because of their off-shore cash reserves and access to international supply chains, whereas local Afghan NGOs had fewer options to mitigate the cash shortage.

(U) The Taliban attempted to address the cash shortage during the quarter. In November, the Taliban banned the use of foreign currency in the country in order to prop up the value of the afghani on currency exchange markets and to prevent U.S. dollars from leaving the country. Previously, the U.S. dollar was widely used in parts of Afghanistan, including the border region with Pakistan. DoS reporting indicated that while the measure may be effective in the short term, it could undermine consumer confidence in the long term and lead to an increase in black market activity and currency smuggling.

(U) In December, media reported that the Taliban temporarily halted U.S.-chartered flights for evacuees from Afghanistan with demands that seats on the flights be used to allow Taliban-approved individuals to leave the country to work and send money back to Afghanistan.

(U) TALIBAN PRESSURES U.S. TO RELEASE FROZEN ASSETS AMID FALTERING ECONOMY

(U) Following its seizure of power, donor funding to the government largely came to a halt, according to media reporting. According to a 2019 World Bank report, grants to the Afghan government accounted for 75 percent of total government expenditures. The U.S. Federal Reserve bank retains approximately $7 billion in frozen Afghan government funds, according to media reporting. As a result, the Taliban regime faced a fiscal crisis and, according to media reporting, Afghan civil servants have not been paid for several months.
(U) In November, media reported that the Taliban Foreign Minister wrote an open letter to the U.S. Congress requesting that it release the frozen assets. The Taliban’s Foreign Minister blamed the financial crisis in Afghanistan on the U.S. Government holding these assets and stated that continued economic turmoil would prompt mass migration and further humanitarian crisis.\(^{273}\) The DoS reported that in December the Taliban allowed two separate protest marches involving dozens of people in Kandahar and at the closed U.S. Embassy in Kabul demanding the release of the frozen Afghan government funds.\(^{274}\) The Taliban provided security for the march, during which the protesters held signs in English demanding the release of the funds to ward off hunger.\(^{275}\)

(U) In October, U.S. Deputy Secretary of the Treasury Wally Adeyemo stated to the U.S. Senate Banking Committee that he saw “no situation” where the Taliban would be allowed access to the frozen assets.\(^{276}\) Deputy Secretary Adeyemo went on to state that the Treasury’s objectives were to ensure that the U.S. Government implemented its sanctions against the Taliban and the Haqqani Network while allowing for humanitarian aid to enter the country.\(^{277}\)

(U) In court, family members of victims of the 9/11 terrorist attack requested in court that the U.S. Government seize the roughly $7 billion in frozen Afghan assets held in U.S. banks to pay damages that the court awarded the defendants approximately 10 years ago in a suit against the Taliban but which the Taliban never paid. Much of the funding in Afghanistan’s New York bank account consists of foreign aid intended for the country’s former government.\(^{278}\) Because those funds belong to the Afghan government, using them to pay liabilities against the Taliban could amount to de facto recognition of the Taliban as the government of Afghanistan by the United States, according to media reporting.\(^{279}\) The Biden administration won a delay through February 15 to take a position on these claims.\(^{280}\)

(U) Food Assistance Increases as Food Security Worsens

(U) According to the UN World Food Programme (WFP), by the end of November, 72 percent of the Afghan population was impacted by food shortages.\(^{284}\) By the end of November, more than half of the population (55 percent) resorted to crisis-level coping strategies, including consuming less expensive foods, limiting portion sizes, and borrowing food, compared to 11 percent who reported such behavior prior to August 15.\(^{285}\) During the quarter, lack of food affected both urban and rural provinces and families of all levels of education nearly equally.\(^{286}\) The Integrated Food Security Phase Classification report, released in October, predicted a further deterioration in food security between
(U) November 2021 and March 2022, with 22.8 million people classified in Phase 3 (Crisis) or Phase 4 (Emergency), a nearly 35 percent increase from the same time the previous year. The root causes of the worsened food insecurity included drought, the collapse of services, the economic crisis, and increased food prices, according to the report.

(U) As a result of Afghanistan’s increasing food insecurity, the BHA allocated $400 million in FY 2022 aimed at reducing a worst-case food insecurity scenario as the winter season began. The BHA reported that it originally prioritized eight provinces for most of its food assistance because of implementer presence and operational capacity in those regions, and by mid-December the BHA added two additional provinces. With BHA and other donor support, the WFP reached approximately 5.1 million people with food, nutrition, and livelihood assistance across all of Afghanistan’s 34 provinces in October, according to a joint USAID and DoS report. In November and December, the WFP reached approximately 7 million people each month with food assistance, representing a record high food distribution amount for 2021.

(U) FOOD INSECURITY INCREASES RISK OF CHILD MARRIAGE

(U) In a November press release, the UN Children’s Fund (UNICEF) Executive Director warned that girls are at increased risk of child marriage, due in part to Afghanistan’s food and economic crises. Parents married off their daughters to decrease the number of children they need to feed, to settle debts, and to obtain marriage payments, with younger girls typically attracting higher sums, according to media reporting. UNICEF reported receiving credible reports of girls younger than 1 month old having marriages arranged in exchange for a payment to their parents. Girls who are married off as children are more likely to leave school prematurely and experience domestic violence, poor mental health, and health complications from pregnancy and childbirth.

(U) Humanitarian Access Constraints Ebb While Barriers for Women Increase

(U) According to the BHA, overall humanitarian access improved in recent months due to the relative reduction in military clashes, checkpoints, and movement restrictions. The BHA reported that despite the official Taliban authorization to allow female aid workers unrestricted access, female aid workers continued to face restricted access to female beneficiaries because of new Taliban policies including the requirement for male escorts and the added security risks to female relief workers traveling to field sites.

(U) On October 30, the Taliban’s Ministry of Refugees and Repatriation codified national-level requirements for female humanitarian staff to be accompanied by a male chaperone and wear a headscarf. Under these conditions, the Taliban said that female staff could participate in assessments and aid distribution. BHA implementers reported that acquiescing to the chaperone requirement enabled some activities to resume and that some women felt more comfortable working with a male escort due to local values. Despite national-level directives, humanitarian partners continue to have to negotiate access for female humanitarian staff with provincial and local authorities on a regular basis.
(U) Not all female staff could access a male chaperone, and this requirement created additional risks and implementation challenges, according to the BHA. For example, the BHA reported that the presence of a man could compromise the “safety, confidentiality, and privacy of beneficiaries,” especially for certain types of programming held in women-only spaces. For this reason, using a male escort in all circumstances could compromise humanitarian work. Additionally, the BHA implementers reported that the presence of male chaperones created child-protection risks, may skew women’s responses in assessments, and increased operational costs. As of December 2, the BHA reported that it neither required nor prohibited implementers to employ male chaperones, though it did allow implementers—at their own discretion—to use USAID funds to pay for chaperones.

(U) Other restrictions on female staff, such as clothing regulations and sex segregation in the workplace, have limited women’s engagement in the design and delivery of humanitarian aid, according to the UN Entity for Gender Equality and the Empowerment of Women (UN Women). Full and unrestricted participation of female humanitarian staff is essential for female beneficiaries to access life-saving services, according to the UN Population Fund. For example, the Taliban prohibited female staff from screening activities at the Chaman border crossing site, resulting in 17,000 women not being screened for COVID-19, according to an October 21 UN survey. Additionally, the UN Office for
(U) the Coordination of Humanitarian Affairs (OCHA) reported barriers to engaging female enumerators, whose jobs are to reach and engage women and girls in UN assessments.\(^{309}\)

(U) As of December 2, 2021, the BHA had not released guidance to implementers on managing restrictions on female humanitarian staff and related risks.\(^{310}\) The BHA reported that it continued to coordinate closely with the humanitarian community to advocate for safe, unhindered access for female humanitarian staff, and that an increasing number of women were back to work in the aid sector.\(^{311}\)

(U) **DOS PROGRAMS CONTINUE UNDER TALIBAN RULE**

(U) The DoS stated that in response to an ongoing humanitarian crisis, the U.S. Government disassociated its humanitarian assistance from its political engagement with the Taliban.\(^ {312}\) The DoS Bureau of Population, Refugees, and Migration (PRM) reported that after briefly pausing to ensure the safety of its staff and facilities, its partners continued their humanitarian operations in Afghanistan following the Taliban takeover. The DoS reported that PRM’s humanitarian partners have extensive experience working in challenging environments and have reiterated their commitment to stay in Afghanistan and deliver humanitarian assistance.\(^ {313}\)

(U) PRM reported that it continued to implement more than $176 million in humanitarian assistance provided to the region in FY 2021 during the quarter. This includes support for previously returned refugees and reintegration. Additionally, this funding provides immediate assistance and long-term integration, such as supporting services for victims of health and gender-based violence, promoting international humanitarian law, assisting civilians affected by conflict, and increasing income-earning opportunities for returned refugees. This funding includes:

- (U) More than $96 million to UNHCR in Afghanistan for immediate assistance and long-term integration, including protection assistance, cash grants, and provisions of shelter and core relief items;
- (U) More than $8 million to the UN Population Fund to respond to sexual reproductive health and needs of gender-based violence victims among returnee and internally displaced populations in Afghanistan;
- (U) More than $8 million to the UN International Organization for Migration for health care for returnees, refugees, migrant populations, and host communities in Afghanistan; and
- (U) More than $17 million to NGOs in Afghanistan for health, education livelihoods, and protection activities.\(^ {314}\)

(U) The DoS Bureau of International Narcotics and Law Enforcement Affairs (INL) reported that it indefinitely paused the majority of its programs due to the Taliban takeover. The only programs that remained operational this quarter were portions of programs deemed necessary for humanitarian reasons or to ensure monitoring of implemented programs, including drug-demand reduction efforts and support for child- and gender-based-violence shelters. INL said this support was provided without any benefit to the Taliban. Staff salaries continued temporarily for all programs, whether programming continued or not.\(^ {315}\)
(U) Taliban Policies Restrict Women’s Rights

(U) Taliban authorities further eroded women’s rights and freedoms during the quarter.316 For example, the UN Deputy High Commissioner for Human Rights warned in a December 14 briefing that more women and girls, especially in cities, were unable to leave their homes without a male relative.317 Additionally, the UN Deputy High Commissioner stated that women were largely restricted from working outside of healthcare, education, and NGOs, and—since local authorities closed women-operated bazaars—women could not sell items at market.318 The UNDP estimated the Taliban’s restrictions on women’s employment will cause a near-term loss of $1 billion, approximately 5 percent of Afghanistan’s gross domestic product. The UNDP Administrator described this as a loss Afghanistan cannot afford and called on the Taliban to uphold the rights of women and girls to work and go to school.319 Afghan women and girls protested in response to the Taliban’s restrictions during the quarter, demanding access to education, work opportunities, and political representation, according to media reports.320

(U) During the quarter, the Taliban did not permit girls to return to secondary school in most parts of the country, with a few exceptions, such as in Herat and Ghor provinces, according to media reports and a U.S. Government situation report.321 The Taliban granted exceptions on a local, ad hoc basis, and media reporting highlighted how parents, female principals, and a teacher’s union successfully pressured local authorities to allow girls’ schools to reopen in Herat.322

(U) According to a USAID-funded assessment released in November 2021, girls’ attendance in primary, secondary, and university schooling declined by up to 65 percent in the last year, with a majority of respondents citing the Taliban as the main reason.323 Although access to education generally decreased in Afghanistan in the last year, the assessment determined that the drop in attendance was most significant for girls324 For example, male and female attendance rates were similar across all levels and types of school last year, but by November 2021, female attendance declined an average of three times more than their male counterparts at the secondary school and university levels.325 International organizations attributed the rapid decline in girls’ attendance to several factors: lack of female teachers, girls’ concerns about their safety, parents’ fears of Taliban reprisals and violence, and the economic crisis resulting in families sending their children to work.326

(U) USAID/AFGHANISTAN’S GENDER OFFICE HAS ONE ACTIVE GRANT AWARD, PLANS FOR MORE

(U) Prior to the Taliban takeover, USAID/Afghanistan’s Gender Office managed two awards in Afghanistan. However, since August 15, the Gender Office only managed one operational activity: the Women’s Scholarship Endowment Activity.327 This is an endowment that provides Afghan women and girls with scholarships for higher education, according to USAID and the Gender Office.328 During the quarter, the Women’s Scholarship Endowment Activity supported staff evacuations, tracked down students, and, due to uncertainties around women’s education in Afghanistan, explored opportunities to send students to universities in other countries in the region.329 Additionally, the Gender Office worked with the Education Office on an assessment of girls’ access to education, which will become a routine exercise used to inform the Doha dialogues with the Taliban.330

(U) Afghan women and girls protested in response to the Taliban’s restrictions during the quarter, demanding access to education, work opportunities, and political representation, according to media reports.
(U) The Gender Office reported that it had two awards pending approval: a shelter activity proposed by UN Women and a counter-trafficking-in-persons award that was set to be awarded prior to the Taliban takeover. According to the Gender Office, the Taliban’s acceptance of women’s roles in health and education makes these sectors the most feasible for future gender activities. In order to strengthen women’s rights and presence across Afghan society, USAID reported that it plans to continue to engage in gender activities across all programmatic sectors.

(U) Taliban Authorities Push Back on Gender-Based Violence Services, Despite Increasing Need

(U) Security risks increased in Afghanistan due to discriminatory and punitive gender norms, according to a November 2021 UNICEF report. Specifically, the UN Deputy High Commissioner for Human Rights reported that children were at risk of recruitment by ISIS-K and the Taliban, with boys increasingly visible among security and combat forces at checkpoints, as bodyguards, and in combat roles. Additionally, UN Women reported that violence against women and girls increased across Afghanistan since the Taliban takeover. Despite increased security risks, gender-based violence response services were constrained during the quarter. According to OCHA and the UN Deputy High Commissioner, the provision of gender-based violence services was reduced by the lack of fully functioning court and attorney departments, closure of women’s protection shelters, absence of female staff in governance structures, and restrictions on women’s freedom of movement, including the requirement in some provinces to have a male relative chaperone, which limited beneficiaries’ access to services and female staff’s ability to reach gender-based violence survivors.

(U) Afghan Health System Strained by Pandemic, Instability, and Economic Crisis

(U) COVID-19 and Polio Vaccination Efforts Resume Amid Health System Challenges

(U) During the quarter, multiple epidemics concurrently affected Afghanistan’s population, including polio, measles, malaria, dengue fever, acute watery diarrhea, and COVID-19, amid a worsening humanitarian situation and sanctions which halted funding for the health
According to media reporting, only 3 of the 39 COVID-19 hospitals funded by the U.S. Government and other donors were functioning this quarter, and those that were functioning lacked sufficient funding and supplies. Meanwhile, winter conditions increased the risk of pneumonia and acute respiratory illness, particularly among children living in high-altitude regions and among women who tend household fires in poorly ventilated areas indoors, according to UNICEF.

According to USAID, the liquidity crisis impacted USAID health program delivery, including delayed salary payments to staff and limited ability to purchase supplies. For example, delayed salaries for more than 500 short-term COVID-19 vaccinators hired by the USAID Urban Health Initiative resulted in vaccinators periodically refusing to work and temporary shutdowns of vaccination sites. Implementers also increasingly received reports of supply outages at hospitals and health facilities, but as of this quarter, there had not been a recent count of existing stock to inform the extent of supply constraints. During the quarter, the Sustaining Health Outcomes through the Private Sector project—which provides supplies to an estimated 22 percent of women who use modern contraceptives in Afghanistan—was out of two priority products: condoms and oral contraceptives. Recent procurements of family planning and oxygen supplies remained in overseas warehouses. Without a USAID Mission presence in Afghanistan, the procurements were not able to go through customs clearance. The USAID Office of Health and Nutrition (OHN) engaged in discussions for the UN Population Fund to serve as consignee for the shipments. The OHN also reported that the Disease Early Warning System project faced delays in transporting polio specimens to a laboratory in Islamabad, Pakistan, constraining polio surveillance activities. According to the WHO, Afghanistan’s laboratories do not have the capacity to test for COVID-19 variants, including Omicron.
(U) The WHO reported that the number of COVID-19 cases remained low during the quarter compared to a peak in cases during the summer of 2021, and the positivity rate decreased from more than 50 percent in the summer to less than 10 percent by mid-December. As of December 11, 157,634 COVID-19 cases had been detected in Afghanistan since the beginning of the pandemic. More than 3.6 million individuals, or 11.7 percent of the Afghan population, were fully vaccinated against COVID-19, and an additional 3 percent of the population was partially vaccinated. By December 2021, the international vaccination campaign delivered approximately 6.2 million vaccine doses to Afghanistan through December 2021, according to UNICEF.

(U) The Afghan Ministry of Public Health COVID-19 dashboard was updated regularly after the Taliban takeover. However, USAID reported difficulty determining the accuracy, quality, and completeness of the data. The COVID-19 dashboard, as well as Afghanistan’s health information system, continue to be used by the WHO to report on the COVID-19 epidemic. Historically, according to USAID, the Afghan health information system was funded by USAID and other donors, and USAID stated that it will continue to fund it in accordance with the current regulations. According to media reporting, the difficulty in interpreting COVID-19 surveillance figures may be tied to the lack of health administration experience of new Taliban workers assigned to health facilities.

(U) During the quarter, the WHO and UNICEF collaborated with the Ministry of Public Health to launch a polio vaccination campaign, according to USAID. UNICEF reported that the November campaign vaccinated 8.5 million children under the age of 5, including 2.4 million children in areas that the Ministry of Public Health had not been able to reach for more than 3 years. While the Taliban was initially resistant to the house-to-house approach, WHO engaged the Ministry of Public Health to allow this type of outreach, in addition to mosque-based outreach.

(U) USAID HEALTH PROJECTS SHIFT OPERATIONS UNDER TALIBAN REGIME

(U) Table 2 summarizes the operating status of all active USAID health awards for Afghanistan. The OHN reported that while projects reported vacancies due to locally employed staff who left Afghanistan, it was a minority of the total staff: 24 of 310 Assistance for Families and Indigent Afghans to Thrive staff and 14 of 261 Urban Health Initiatives staff departed.

(U) Under the Taliban regime, USAID projects have changed their operations to comply with U.S. Government sanctions. The Sustaining Health Outcomes through the Private Sector program continues to provide security for property, including an office and warehouse, to prevent sanctioned groups from diverting project assets. According to OHN, this program also completed the required checks for all distributors, wholesalers, and retailers to reduce the risk of products not reaching the intended beneficiaries and will pursue USAID partner vetting to approve suppliers and contractors and ensure that funds do not provide support to entities or individuals that pose a risk to national security. Assistance for Families and Indigent Afghans to Thrive and Urban Health Initiatives revised their work plans during the quarter to exclude all activities that directly work with the Ministry of Public Health, such as strengthening performance management, increasing...
domestic resource mobilization, improving accountability systems, and developing policy and strategy.\textsuperscript{365} OHN stated that multiple projects that supported the Ministry of Public Health's National Tuberculosis Program, as well as a health systems strengthening award and a polio award, will not be continued, given that they required work that would have involved direct support of the Taliban regime.\textsuperscript{366}

While the OHN did not report any significant harm to individuals or property, it did report multiple security incidents during the quarter, including delays navigating Taliban checkpoints, particularly for transporting commodities, unscheduled visits by Taliban to project staff homes, and from robberies of project staff.\textsuperscript{367} Security challenges also continued to affect the health system more broadly, such as the ISIS-K attack on a Kabul military hospital, according to media reporting (see page 26).\textsuperscript{368}
(U) Donors Pay Health Worker Salaries Through Multiple Mechanisms

(U) After the U.S. Government and other donors suspended funding for Sehatmandi—a project previously administered by the World Bank, which provided health services through NGOs at more than 2,300 facilities—donors piloted new mechanisms to continue supporting the healthcare system.\(^{369}\) The NGOs previously supported by Sehatmandi received October payments through UNDP funded by the Global Fund, November 2021 through January 2022 payments through UNICEF and WHO funded by the UN Central Emergency Response Fund, and will receive support through June 2022 via a World Bank transfer.\(^{370}\) According to the OHN, the Ministry of Public Health is now no longer involved with Sehatmandi. The now-Taliban-run ministry receives updates from the donor community but does not have any decision-making roles due to donor restrictions.\(^{371}\)

(U) Initially, the Global Fund provided $15 million to the UNDP as bridge funding to pay for the salaries of over 24,000 health workers for the month of October.\(^{372}\) The UNDP used multiple cash transfer instruments, including contracting with local banks, to deposit salaries directly into the bank accounts of over 90 percent of the health workers. The UNDP continues to pay out salaries for the remaining health workers who do not have bank accounts, many of whom will be paid in cash, according to the Global Fund.\(^{373}\) The UN Central Emergency Response Fund allocated an additional $45 million, split between UNICEF and WHO, to support operations from November 2021 to January 2022.\(^{374}\)

(U) On December 10, the World Bank announced that it would transfer $280 million from the Afghanistan Reconstruction Trust Fund to UNICEF and WFP to deliver health and nutrition services in Afghanistan, of which $100 million would be allocated to UNICEF to continue the delivery of health services in Afghanistan, including for COVID-19 response.\(^{375}\) While prior contributions from USAID to Sehatmandi remained in the pipeline and were used in the transfer mechanism to UNICEF, USAID stated that it was not directly involved in the transfer mechanism.\(^{376}\) OHN had not yet subcontracted its planned FY 2021 contribution of $29 million previously intended for Sehatmandi.\(^{377}\)

(U) The multilateral mechanisms only supported health facilities in the Sehatmandi program and did not support larger hospitals, which are funded through the Red Cross, which in a statement indicated it will implement its own solution to directly pay salaries to healthcare workers.\(^{378}\)
A U.S. Airman directs a C-130H from the 182nd Airlift Wing, Illinois Air National Guard, in support of Operation Allies Welcome at the Philadelphia International Airport, Pennsylvania. (U.S. Air National Guard photo)
(U) OVERSIGHT ACTIVITIES

(U) This section of the report provides information on Lead IG and partner agencies’ strategic planning efforts; completed, ongoing, and planned Lead IG and partner agencies’ oversight work related to audits, inspections, and evaluations; Lead IG investigations; and hotline activities from October 1 through December 31, 2021.

(U) STRATEGIC PLANNING

(U) Pursuant to Section 8L of the Inspector General Act, the Lead IG develops and implements a joint strategic plan to guide comprehensive oversight of programs and operations for each overseas contingency operation. This effort includes reviewing and analyzing completed oversight, management, and other relevant reports to identify systemic problems, trends, lessons learned, and best practices to inform future oversight projects. The Lead IG agencies issue an annual joint strategic oversight plan for each operation.

(U) FY 2022 Joint Strategic Oversight Plan Activities

(U) In 2015, upon designation of the DoD IG as the Lead IG for Operation Freedom’s Sentinel (OFS), the Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OFS. The Lead IG agencies update the oversight plan annually.

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

(U) The collapse of the Afghan government and its security forces, and the Taliban’s subsequent takeover of the country, present challenges to the U.S. Government’s ability to conduct oversight of these efforts. Although some ongoing and planned oversight projects related to Afghanistan have been terminated, the Lead IG agencies continue to identify new oversight projects to be conducted in FY 2022.

(U) The Overseas Contingency Operations Joint Planning Group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S. Government-funded activities supporting overseas contingency operations, including those relating to Afghanistan and the Middle East. The Overseas Contingency Operations Joint Planning Group meets quarterly to provide a forum for coordination of the broader Federal oversight community, including the military service IGs and audit agencies, the Government Accountability Office, the Special Inspector General for Afghanistan Reconstruction (SIGAR), and the OIGs from the Departments of Justice, the Treasury, Energy, and Homeland Security.

(U) In November 2021, the Joint Planning Group held its 56th meeting, carried out virtually to accommodate participants because of coronavirus disease–2019 (COVID-19) precautions. Karen Decker, Director of Afghanistan Operations in the DoS Afghan relocation effort, spoke about challenges during and after the August 2021 non-combatant evacuation from Afghanistan.
(U) Lead IG Strategic Oversight Areas

(U) MILITARY OPERATIONS AND SECURITY COOPERATION

(U) Military Operations and Security Cooperation focuses on determining the degree to which the contingency operation is accomplishing its security mission. Activities that fall under this strategic oversight area include:

- Conducting unilateral and partnered counterterrorism operations
- Providing security assistance
- Training and equipping partner security forces
- Advising, assisting, and enabling partner security forces
- Advising and assisting ministry-level security officials

(U) GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

(U) Governance, Humanitarian Assistance, Development, and Reconstruction focuses on some of the root causes of violent extremism. Activities that fall under this strategic oversight area include:

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

(U) SUPPORT TO MISSION

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

- Ensuring the security of U.S. Government personnel and property
- Providing for the occupational health and safety of personnel
- Administering U.S. Government programs
- Managing U.S. Government grants and contracts
- Inventorying and accounting for equipment
(U) AUDIT, INSPECTION, AND EVALUATION ACTIVITY

(U) The Lead IG agencies use dedicated, rotational, and temporary employees, as well as contractors, to conduct oversight projects, investigate fraud and corruption, and provide consolidated planning and reporting on the status of overseas contingency operations.

(U) Even before the collapse of the Afghan government and security forces, the DoD OIG had closed its field offices in Afghanistan because of the U.S. withdrawal and retrograde of U.S. forces and equipment. DoD OIG oversight and investigative personnel have worked OFS-related cases from Germany, Kuwait, Qatar, and Bahrain.

(U) DoS OIG personnel left the U.S. Embassy in Kabul in April and performed their oversight duties during the quarter from Washington, D.C. and Germany. USAID OIG personnel continued oversight work from the USAID Asia Regional Office in Bangkok, Thailand, and from Washington, D.C.

(U) Due to the evacuation of U.S. personnel and collapse of the Afghan government and security forces, Lead IG and partner agencies have continually reviewed their oversight plans to determine whether ongoing oversight projects could be completed without access to Afghanistan.

(U) The Lead IG agencies and their partner agencies completed eight reports related to OFS during the quarter, including two management advisories that the DoD OIG issued related to relocation of Afghan evacuees at DoD facilities in Germany. Other oversight reports examined various activities that supported OFS, including the extent to which the DoD monitored and provided care for Service members suspected of sustaining a traumatic brain injury; whether the U.S. Central Command (USCENTCOM) and U.S. Special Operations Command (USSOCOM) took adequate steps to reduce potential law of war violations when conducting operations; DoS management of noncompetitive contracts in support of overseas contingency operations; and financial responsibility in USAID humanitarian assistance programs.

(U) As of December 31, 2021, 28 projects related to OFS and OES were ongoing and 17 projects related to OFS and OES were planned.

(U) Final Reports by Lead IG Agencies

(U) DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

(U) Management Advisory: DoD Support for the Relocation of Afghan Nationals at Rhine Ordnance Barracks

(U) DODIG-2022-045; December 17, 2021

(U) The DoD OIG issued this management advisory to advise officials responsible for the relocation of Afghan evacuees of results from the DoD OIG site visit to Rhine Ordnance Barracks, Germany, on September 23, 2021, where the DoD OIG audit team observed the housing and support for Afghan evacuees. The DoD OIG review of the Rhine Ordnance Barracks evacuee facility was conducted as part of the DoD OIG audit of DoD support for the relocation of Afghan nationals.
(U) The objective of this audit is to determine whether the DoD adequately planned and provided support for the relocation of Afghan nationals. The audit team visited Rhine Ordnance Barracks to review sustainment, including housing and medical care, and physical security support. In addition to the site visit, the audit team reviewed documentation provided by 21st Theater Sustainment Command and 16th Sustainment Brigade, such as briefing charts, funding documents, and event schedules.

(U) The DoD OIG determined that Rhine Ordnance Barracks personnel provided food, water, clothing, housing, restrooms, showers, medical resources, and worship facilities to all Afghan evacuees. The DoD OIG also determined that Rhine Ordnance Barracks personnel implemented lessons learned from efforts to sustain and provide security for Afghan evacuees at Ramstein Air Base. In addition, Rhine Ordnance Barracks personnel took steps to ensure its facilities were safe for Afghan evacuees, Service members, and volunteers. As a result, Rhine Ordnance Barracks experienced only minor, infrequent security incidents. Finally, Rhine Ordnance Barracks personnel developed and sent lessons learned documents to commands in the United States that were also hosting Afghan refugees. As of September 23, Rhine Ordnance Barracks was housing and sustaining 5,522 Afghan evacuees, and as of September 30, 2021, the 21st Theater Sustainment Command reported it spent $37.5 million in support of Operation Allies Refuge.

(U) MANAGEMENT ADVISORY: DOD SUPPORT FOR THE RELOCATION OF AFGHAN NATIONALS AT RAMSTEIN AIR BASE

(U) DODIG-2022-040; November 29, 2021

(U) The DoD OIG issued this management advisory to advise officials responsible for the relocation of Afghan evacuees of results from the DoD OIG site visit to Ramstein Air Base, Germany, on September 14, 2021, where the DoD OIG audit team observed the housing conditions and support of Afghan evacuees. The DoD OIG review of Ramstein Air Base was conducted as part of the DoD OIG audit of DoD support for the relocation of Afghan nationals.

(U) The objective of this audit was to determine whether the DoD adequately planned and provided support for the relocation of Afghan evacuees. The audit team visited Ramstein Air Base to review the processing, sustainment, and physical security support of Afghan evacuees. In addition to the site visit, the audit team reviewed documentation provided by the 86th Airlift Wing, such as the Command Historian’s reports, briefing charts, and funding documents.

(U) Personnel from the 86th Airlift Wing reported approximately $56.3 million in FY 2021 costs for the Operation Allies Refuge effort. By August 31, 2021, roughly 29,000 evacuees had arrived at Ramstein Air Base.

(U) The DoD OIG determined that, with only days to plan for such a massive undertaking, the 86th Airlift Wing and other personnel supporting the Operation Allies Refuge effort at Ramstein Air Base ensured that in-processing of Afghan evacuees contained procedures for identifying and screening individuals; living conditions were satisfactory and resources were available to meet Afghan evacuees’ basic needs; and security at the encampment ensured that Afghan evacuees, military forces, volunteers, and local residents were safe.
(U) The successful execution of this effort did come at a significant cost to the Command, as the 86th Airlift Wing dedicated substantial resources, including funds, staffing, and equipment, and supplies, to support the effort. Although funding was replenished, the 86th Airlift Wing reported that it canceled, suspended, or altered important activities that support its mission, including training and exercises. Moreover, the 86th Airlift Wing stated that it had to pull tents from war reserve materiel and other supplies, such as sleeping bags and medical equipment, from their own stocks to support the assigned mission. These materials will need to be replenished to bring war reserve and stocks back to required levels.


(U) DODIG-2022-038; November 16, 2021

(U) The DoD OIG conducted this evaluation to determine the extent to which USCENTCOM and USSOCOM developed and implemented programs in accordance with DoD law of war requirements in order to reduce potential law of war violations when conducting operations.
(U) Specifically, the DoD OIG reviewed the USCENTCOM and USSOCOM processes for training, exercising, reporting, investigating, and maintaining records of the receipt and disposition of allegations of law of war violations for compliance with DoD policy. The DoD OIG did not review specific incidents or allegations to determine if law of war violations or war crimes occurred or whether specific incidents or allegations should have been determined to be law of war violations or war crimes. According to the DoD, laws of war regulate the conditions for war and the conduct of warring parties, including U.S. personnel engaged in contingency operations such as OFS.

(U) The DoD published overall guidance on the DoD Law of War program for all subordinate organizations within the DoD. USCENTCOM and USSOCOM published their own policies that implement guidance based on DoD directives and Joint Chiefs of Staff instructions on law of war programs.

(U) The DoD OIG determined that USCENTCOM and USSOCOM developed law of war policies, procedures, and orders that implemented most DoD requirements. In addition, the commands included law of war principles in training and exercises. However, USCENTCOM and USSOCOM policies need to be updated to reflect current DoD policy on law of war. Both commands’ subordinate components’ or joint commands’ training, and USCENTCOM exercises and reporting processes, can be improved.

(U) The DoD OIG made several recommendations to the Commander of USCENTCOM, the Commander of USSOCOM, and the Director of the Joint Staff. Recommendations included revising internal procedures, directives, and instructions to make them consistent with current requirements of DoD Law of War program directives. Management did not agree with all of the recommendations. Reasons for disagreement were considered controlled unclassified information. At the time the report was issued, the DoD OIG considered the recommendations unimplemented.

(U) Evaluation of Traumatic Brain Injuries in the U.S. Central Command Area of Responsibility

(U) DODIG-2022-006; November 1, 2021

(U) The DoD OIG conducted this evaluation to determine whether USCENTCOM tracked and reported potentially concussive events and DoD Service members involved in potentially concussive events within the USCENTCOM area of responsibility, to provide the Joint Trauma Analysis and Prevention of Injury in Combat (JTAPIC) Program Office with data for actionable analysis to prevent or mitigate traumatic brain injuries (TBI).

(U) The DoD defines a TBI as a disruption of brain function, sustained as a result of a potentially concussive event, such as a blast event, vehicle collision, or direct blow to the head, that may impair thinking, memory, movement, vision, hearing, or emotional functioning. A potentially concussive event can, but does not always, result in a TBI. According to the DoD, TBIs are common injuries among troops wounded in Afghanistan and Iraq. Since 2000, more than 413,858 Service members have been diagnosed with a TBI.

(U) The DoD OIG determined that USCENTCOM and its Service Component Commands did not track or report potentially concussive events or DoD Service members involved in
(U) potentially concussive events, as required by DoD instruction. This occurred because the Service Components thought the requirements in USCENTCOM Regulations were unclear and because USCENTCOM relied on electronic health records to identify and track DoD Service members involved in potentially concussive events. Additionally, the Joint Staff did not monitor USCENTCOM compliance with the requirements in DoD instructions, as required. This occurred because the Joint Staff did not designate an Office of Primary Responsibility to monitor compliance with DoD Instructions.

(U) As a result, the DoD cannot ensure actionable TBI analysis is conducted because the JTAPIC Program Office is lacking potentially concussive event and TBI data to inform the DoD’s efforts to develop solutions to prevent or mitigate TBIs in the deployed environment. Additionally, according to JTAPIC, the DoD cannot determine whether all Service members are being properly diagnosed and treated for TBIs in deployed settings, due to the lack of potentially concussive event reporting. Furthermore, the JTAPIC Program Office may be unable to verify whether Service members were involved in a potentially concussive event. Therefore, the DoD may not know the actual number of Service members involved in potentially concussive events in the USCENTCOM area of responsibility. Finally, without consistent and adequate information on potentially concussive events, Service members may not be eligible to receive disability benefits or care associated with a potentially concussive event from the Department of Veterans Affairs after separating from the military.

(U) The DoD OIG recommended that the Chairman of the Joint Chiefs of Staff appoint an Office of Primary Responsibility to monitor compliance with the requirements. Additionally, the DoD OIG recommended that the Commander of USCENTCOM revise USCENTCOM regulations to: designate an Office of Primary Responsibility to receive, review, and monitor USCENTCOM Service Components’ reporting of potentially concussive events; include requirements for USCENTCOM to submit monthly potentially concussive event tracking reports and monitor Service Component compliance with the monthly reporting requirements; and include specific details on the minimum required field for the monthly reporting.

(U) Management agreed to implement the recommendations.

(U) DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

(U) Audit of Noncompetitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq

(U) AUD-MERO-22-03; October 18, 2021

(U) The DoS OIG conducted this audit to determine whether the DoS 1) followed acquisition policy in awarding noncompetitive contracts in support of overseas contingency operations in Afghanistan and Iraq; and 2) performed the required steps to ensure that the DoS paid fair and reasonable prices for noncompetitively awarded contracts in Afghanistan and Iraq. The Competition in Contracting Act requires full and open competition in awarding contracts, but there are certain exceptions under which an agency can award contracts using noncompetitive procedures. The Federal Acquisition Regulation and DoS procedures require Contracting Officers to justify, in writing, the reason for awarding noncompetitive contracts.
(U) The DoS OIG determined that the DoS did not fully follow acquisition policy when awarding noncompetitive contracts in support of contingency operations in Afghanistan and Iraq. DoS contracting officers did not document sole source award decisions for 2 of the 22 noncompetitive contracts reviewed during the audit and did not publicly disclose those sole source determinations for any of the 11 noncompetitive contracts reviewed that required such a notice. Moreover, the DoS OIG found that the DoS did not fully adhere to required steps intended to ensure that fair and reasonable prices were paid on noncompetitive contract awards. The records for 2 of 22 contract files reviewed during the audit did not contain statements to demonstrate that DoS contracting personnel sufficiently considered price factors before awarding the contracts, and for 10 of the 11 contracts reviewed that required such documentation, DoS contracting officer did not adequately document the principal elements of the price negotiation.

(U) The DoS OIG made eight recommendations in this report, which DoS management agreed to implement.

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

(U) Examination of Incurred Costs Claimed on Flexibly Priced Contracts by The QED Group, LLC for the Fiscal Year Ended December 31, 2018

(U) 3-000-22-009-I; December 21, 2021

(U) USAID contracted with the independent certified public accounting firm of Booth Management Consulting, LLC (BMC) to express an opinion on whether the costs claimed by The QED Group, LLC (QED) on in-scope contracts and subcontracts contract period ending December 31, 2018, were allowable, allocable, and reasonable in accordance with contract terms and applicable laws and regulations. Auditors reviewed $23,230,113 for the contract period ending December 31, 2018. QED expenditures of U.S. Government financial assistance included awards in Iraq and Afghanistan. BMC identified indirect questioned costs of $112,398 composed of $105,775 in fringe pool costs and $6,623 in general and administrative pool cost. The accounting firm’s examination did not disclose any findings that are required to be reported under government auditing standards. There were no direct questioned costs and USAID OIG did not make any recommendations.

(U) Single Audit of Management Sciences for Health, Inc. and Subsidiaries for the Fiscal Year Ended June 30, 2017

(U) 3-000-22-003-T; December 7, 2021

(U) Management Sciences for Health, Inc. and Subsidiaries (MSH) contracted with the independent certified public accounting firm BDO USA, LLP to review MSH’s expenditures of federal awards, to include programs in Afghanistan.

(U) Auditors reviewed expenditures of $201,500,734 for the fiscal year ended June 30, 2017. The accounting firm determined that MSH’s expenditures of federal awards was fairly stated, in all material respects. The accounting firm did not identify any deficiencies in internal control over financial reporting that it considered to be material weaknesses, or instances of non-compliance or other matters that were required to be reported under government auditing
OPERATIONS IN AFGHANISTAN

(U) standards. The accounting firm questioned costs of $50,000 as ineligible. As a result, USAID OIG recommended that USAID determine the allowability of $50,000 in ineligible direct questioned costs and recover any amount that is unallowable. USAID OIG requested that USAID provide written notice of actions planned or taken to resolve the issue.

(U) SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

(U) Conditions on Afghanistan Security Forces Funding: The Combined Security Transition Command–Afghanistan Rarely Assessed Compliance With or Enforced Funding Conditions, Then Used an Undocumented Approach

(U) SIGAR-22-03-AR; October 6, 2021

(U) SIGAR conducted this audit to examine Combined Security Transition Command–Afghanistan’s (CSTC-A) use and enforcement of conditionality to improve accountability and transparency in the Afghan National Defense and Security Forces (ANDSF). CSTC-A was responsible for obligating and overseeing Afghan Security Forces Fund (ASFF) monies provided to the Afghan Ministry of Defense (MoD) and Ministry of Interior (MoI). In January 2014, to help encourage necessary reforms and build capacity in the security ministries and the ANDSF, CSTC-A began requiring the MoD, the MoI, and the Afghan Ministry of Finance to meet prescribed conditions in order to receive certain ASFF funding. CSTC-A and the Afghan ministries formalized their agreement on conditions in bilateral commitment letters. Specifically, SIGAR sought to identify the conditions that CSTC-A placed on the MoD and MoI since 2014, and the extent to which CSTC-A enforced the conditions established in commitment letters; and to determine the extent to which CSTC-A developed and documented procedures to replace the commitment letters, and established formal conditions on the provision of ASFF to the ANDSF.

(U) SIGAR determined that although CSTC-A, the MoD, the MoI, and the Afghan Ministry of Finance agreed to the conditions and associated penalties and incentives contained in the commitment letters, from 2014 through 2019, CSTC-A did not always determine if the MoD and MoI complied with commitment letters’ conditions, nor did CSTC-A have a consistent review process in place to determine if the MoD and MoI met the established conditions. Additionally, CSTC-A rarely assessed penalties when the ministries failed to meet the established conditions. For example, CSTC-A found that the MoD did not comply with 12 of 44 conditions in 2016, and assessed penalties for only 2 of the missed conditions. Similarly, the MoI did not comply with 14 of 49 conditions that year, and CSTC-A assessed associated penalties on only 4 conditions.

(U) According to SIGAR, CSTC-A officials enforced only a small number of penalties because they believed that penalties would negatively impact the war effort or ANDSF development.

(U) SIGAR’s draft report included a recommendation that the Commander of the Defense Security Cooperation Management Office–Afghanistan document conditions for providing funds to the ANDSF, and to determine under what conditions the command will enforce financial penalties or incentives. However, that recommendation was made obsolete by the collapse of the ANDSF and Afghan government in August 2021. SIGAR provided a draft of its report to the DoD, but the DoD did not provide comment.
(U) **Ongoing Oversight Activities**

(U) As of December 31, 2021, the Lead IG agencies and their partner agencies had 28 ongoing projects related to OFS and OES. Figure 2 describes the ongoing projects by strategic oversight area.

(U) Tables 3 and 4, contained in Appendix C, list the title and objective for each of these projects. The following sections highlight some of these ongoing projects by strategic oversight area.

(U) **MILITARY OPERATIONS AND SECURITY COOPERATION**

- (U) The DoD OIG is conducting an evaluation to determine whether the August 29, 2021, strike in Kabul, Afghanistan, was conducted in accordance with DoD policies and procedures. The evaluation will review pre-strike targeting process; damage assessment and civilian casualty review; and the post-strike reporting of information.

- (U) The DoD OIG is conducting an evaluation to determine the extent to which the DoD managed and tracked displaced persons from Afghanistan through the biometrics enrollment, screening, and vetting process.

- (U) SIGAR is conducting an audit to determine whether DoD-funded efforts to recruit, train, and retain women in the ANDSF were successful.

(U) **GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION**

- (U) The DoS OIG is conducting a five-part review related to the Afghan Special Immigrant Visa (SIV) program, to review SIV application processing times, and to assess the status and disposition of SIV recipients.

  - (U) USAID OIG is conducting an audit to determine the extent to which USAID has designated high priority countries and allocated water access, sanitation, and hygiene funding based on U.S. legislation, including for contracts in Afghanistan.

(U) **SUPPORT TO MISSION**

- (U) The DoD OIG is conducting an audit to determine whether the DoD has adequately planned and provided support for the relocation of Afghan nationals.

- (U) The DoS OIG is conducting an audit to determine whether the U.S. Embassy in Kabul addressed key emergency action plan findings from prior DoS OIG reports and whether these preparations were effective in the August 2021 noncombatant evacuation and relocation of the U.S. Mission to Doha, Qatar.
(U) Planned Oversight Projects

(U) As of December 31, 2021, the Lead IG agencies and their partner agencies had 17 planned projects related to OFS and OES. Figure 3 identifies the number of planned projects by strategic oversight area.

(U) Table 5, contained in Appendix D, lists the titles and objectives for each of these projects. The following sections highlight some of these planned projects by strategic oversight area.

(U) MILITARY OPERATIONS AND SECURITY COOPERATION

- (U) The DoD OIG intends to conduct an audit to determine whether the DoD managed the Afghanistan Security Forces Fund balances in the Foreign Military Sales Trust Fund in accordance with applicable laws and regulations.

(U) GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

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

(U) SUPPORT TO MISSION

- (U) The DoD OIG intends to conduct an audit to determine whether DoD funds expended in support of Operation Allies Welcome were reported in accordance with DoD policy and directives.
- (U) The DoS OIG intends to conduct an audit to determine whether the DoS has instituted internal control procedures and standardized designs to meet applicable physical security standards for temporary structures used at high-threat, high-risk posts.
(U) INVESTIGATIONS AND HOTLINE ACTIVITY

(U) Investigations

(U) The investigative components of the Lead IG agencies and their partner agencies continued to conduct investigative activity related to OFS during the quarter.

(U) With the withdrawal of U.S. forces from Afghanistan, the DoD OIG’s criminal investigative component, the Defense Criminal Investigative Service (DCIS), and investigative components of other Lead IG agencies have closed their offices in Afghanistan. However, Lead IG investigators are working on OFS-related cases from offices in Bahrain, Germany, Kuwait, Qatar, and the United States.

(U) INVESTIGATIVE ACTIVITY RELATED TO OFS

(U) During the quarter, the investigative branches of the Lead IG agencies and their partner agencies closed 6 investigations, initiated 9 new investigations, and coordinated on 60 open investigations. The open investigations involve grant and procurement fraud, corruption, theft, computer intrusions, program irregularities, and human trafficking allegations. As noted in Figure 4, the majority of primary offense locations and allegations related to OFS originated in Afghanistan, Bahrain, and Qatar.

(U) PRIMARY OFFENSE AND ALLEGATION LOCATIONS

(U) The Lead IG agencies and partner agencies continue to coordinate their investigative efforts through the Fraud and Corruption Investigative Working Group, which consists of representatives from DCIS, the DoS OIG, USAID OIG, the U.S. Army Criminal Investigation, the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. During the quarter, the Fraud and Corruption Investigative Working Group conducted 13 fraud awareness briefings for 130 attendees. Figure 5 depicts open investigations related to OFS and sources of allegations.

Figure 4.
(U) INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES

(U) The Lead IG agencies and their partner agencies have 23 ongoing “legacy” investigations related to crimes involving the OFS area of operations that occurred prior to the designation of OFS.
(U) Hotline

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

(U) A DoD OIG Hotline investigator coordinates among the Lead IG agencies and others, as appropriate. During the quarter, the DoD OIG hotline investigator received 183 allegations and referred 53 cases to Lead IG agencies and other investigative organizations. In some instances, it is possible for a case to contain multiple subjects and allegations.

(U) As noted in Figure 6, most of the allegations received by the DoD OIG hotline investigator during the quarter were criminal allegations, reprisal, and personal misconduct.

**Figure 6.**

**Hotline Activities**
OPERATIONS IN AFGHANISTAN

LEAD IG REPORT TO THE U.S. CONGRESS
OCTOBER 1, 2021–DECEMBER 31, 2021
A U.S. Army Soldier hands a stuffed animal to an Afghan child during a toy giveaway at Fort Lee, Virginia. (U.S. Army photo)
(U) APPENDIX A  
(U) Classified Appendix to this Report

(U) This report normally includes an appendix containing classified information on Operation Freedom's Sentinel, as noted in several sections of this report. However, due to constraints resulting from the coronavirus disease–2019 pandemic, the Lead IG agencies did not prepare a classified appendix this quarter.

(U) APPENDIX B  
(U) Methodology for Preparing this Lead IG Quarterly Report

(U) This report complies with section 8L of the Inspector General Act of 1978, which requires that the designated Lead IG provide a quarterly report, available to the public, on each overseas contingency operation, and is consistent with the requirement that a biannual report be published by the Lead IG on the activities of the Inspectors General with respect to that overseas contingency operation. The Chair of the Council of Inspectors General for Integrity and Efficiency designated the DoD IG as the Lead IG for Operation Freedom's Sentinel and for Operation Enduring Sentinel. The DoS IG is the Associate IG for both operations.

(U) This report covers the period from October 1, 2021, through December 31, 2021. The three Lead IG agencies—DoD OIG, DoS OIG, and USAID OIG—and partner oversight agencies contributed the content of this report.

(U) To fulfill the congressional mandate to report on OFS and OES, the Lead IG agencies gather data and information from Federal agencies and open sources. The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of audits, inspections, investigations, and evaluations referenced in this report, the Lead IG agencies have not verified or audited the information collected through open-source research or from Federal agencies, and the information provided represents the view of the source cited in each instance.

(U) INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES

(U) Each quarter, the Lead IG agencies gather information from the DoD, DoS, USAID, and other Federal agencies about their programs and operations related to OFS. The Lead IG agencies use the information provided by their respective agencies for quarterly reporting and oversight planning.

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

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

(U) The Lead IG agencies use open-source information to assess information obtained through their agency information collection process and provide additional detail about the operation.
(U) REPORT PRODUCTION
(U) The DoD IG, as the Lead IG for this operation, is responsible for assembling and producing this report. The DoD OIG, the DoS OIG, and USAID OIG draft the sections of the report related to the activities of their agencies and then participate in editing the entire report. Once the report is assembled, each OIG coordinates a two-phase review process within its own agency. During the first review, the Lead IG agencies ask relevant offices within their agencies to comment, correct inaccuracies, and provide additional documentation. The Lead IG agencies incorporate agency comments, where appropriate, and send the report back to the agencies for a second review prior to publication. The final report reflects the editorial view of the DoD OIG, DoS OIG, and USAID OIG as independent oversight agencies.

(U) APPENDIX C
(U) Ongoing Oversight Projects
(U) Tables 3 and 4 list the titles and objectives for Lead IG and partner agencies’ ongoing oversight projects related to OFS and OES.

Table 3.
(U) Ongoing Oversight Projects Related to OFS and OES by Lead IG Agency, as of December 31, 2021

<table>
<thead>
<tr>
<th>Lead IG Agency</th>
<th>Ongoing Oversight Project</th>
<th>Objective</th>
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<tbody>
<tr>
<td></td>
<td><strong>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</strong></td>
<td></td>
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<tr>
<td></td>
<td>(U) Audit of DoD Implementation of the DoD Coronavirus Disease–2019 Vaccine Distribution Plan</td>
<td>To determine whether DoD officials effectively distributed and administered coronavirus disease–2019 vaccines to the DoD's workforce, including those serving in the OFS area of operations, in accordance with DoD guidance.</td>
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<td></td>
<td>(U) Audit of Tracking, Recovery, and Reuse of DoD-Owned Shipping Containers</td>
<td>To determine to what extent the Army, Navy, and Marine Corps complied with DoD requirements to 1) track, recover, and reuse DoD-owned shipping containers, including those at facilities that support OFS, and 2) include those containers in an accountable property system of record.</td>
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<td>(U) Audit of DoD Support for the Relocation of Afghan Nationals</td>
<td>To determine whether the DoD has adequately planned and provided support for the relocation of Afghan nationals.</td>
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<td></td>
<td>(U) Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan</td>
<td>To determine whether the August 29, 2021, strike in Kabul, Afghanistan, was conducted in accordance with DoD policies and procedures.</td>
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<tr>
<td></td>
<td>(U) Evaluation of the Screening of Displaced Persons from Afghanistan</td>
<td>To determine whether displaced persons from Afghanistan are being properly screened.</td>
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<td></td>
<td>(U) Evaluation of the DoD’s Use of the Civil Reserve Air Fleet in Support of Afghanistan Noncombatant Evacuation Operations</td>
<td>To determine the extent to which the U.S. Transportation Command planned and used the Civil Reserve Air Fleet in support of noncombatant evacuation operations in Afghanistan in accordance with public law, and DoD and Service policies.</td>
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<td></td>
<td><strong>DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL</strong></td>
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<td></td>
<td>(U) Review of the Department of State Afghan Special Immigrant Visa Program</td>
<td>To assess the number of SIV applications received and processed and their processing times; adjustments made to processing SIV applications between 2018 and 2021; the status and resolution of recommendations made by the DoS OIG in its reports Quarterly Reporting on Afghan Special Immigrant Visa Program Needs Improvement (AUD-MERO-20-34, June 2020) and Review of the Afghan Special Immigrant Visa Program (AUD-MERO-20-35, June 2020); the status of SIV recipients; and the totality of OIG reporting on the SIV Program in a capping report.</td>
</tr>
</tbody>
</table>
**Management Assistance Report: Open DOS OIG Recommendations Assigned to U.S. Embassy Kabul, Afghanistan**
(U) To determine the disposition of current open DOS OIG recommendations that were assigned to U.S. Embassy Kabul, Afghanistan, and whether the open recommendations should be closed, revised, or remain open.

**Compliance Follow-up Audit of the Emergency Action Plan for U.S. Mission Afghanistan**
(U) To determine whether the U.S. Embassy in Kabul addressed key emergency action plan findings from prior DoS OIG reports and whether these preparations were effective in the August 2021 noncombatant evacuation and relocation of the U.S. Mission to Doha, Qatar.

**Audit of the USAID Compliance with the Senator Paul Simon Water for the World Act of 2014**
(U) To determine the extent to which USAID has designated high priority countries and allocated water access, sanitation, and hygiene funding based on the Senator Paul Simon Water for the World Act of 2014, including for contracts in Afghanistan.

Table 4.

**Ongoing Oversight Projects related to OFS and OES by Lead IG Partner Agencies, as of December 31, 2021**

**Army Audit Agency**

**Acquisition Cross-Servicing Agreement Accountability**
(U) To determine whether the Army had processes in place to accurately record acquisition and cross-servicing agreement orders in Afghanistan, including those that support OFS.

**Department of Homeland Security Office of Inspector General**

**United States Citizenship and Immigration Services’ Refugee Screening Process**
(U) To determine the effectiveness of United States Citizenship and Immigration Services’ processes to screen refugee applications.

**Review of the DHS’ Role in the Resettlement of Afghans in the United States**
(U) To review DHS’ responsibilities and effectiveness of the Unified Coordination Group as part of Operation Allies Welcome, including initial overseas immigration processing and screening, housing conditions at processing facilities, and medical screening and temporary settlement at select U.S. military facilities.

**Review of the DHS’ Role in the Resettlement of Afghans in the United States**
(U) To review DHS’ responsibilities with, and effectiveness of, the volunteer force supporting Operation Allies Welcome, DoD OCONUS and CONUS military bases, and CONUS processing facilities at ports of entry.

**Special Inspector General for Afghanistan Reconstruction**

**DoD Use of Funds Appropriated to Recruit and Retain Women in the Afghan National Defense and Security Forces**
(U) To determine the DoD’s efforts to recruit, train, and retain women in the Afghan National Defense and Security Forces; examine how it selected specific incentives and initiatives to support those efforts and measured the results; and the extent to which the efforts succeeded.

**Inspection of the Afghan National Army and Afghan National Police Northern Electrical Interconnect Expansion Project in Kunduz**
(U) To determine whether the design and construction was completed in accordance with contract requirements and applicable construction standards; and the resulting product is being used and properly maintained.
### Inspection of the Afghan National Army’s Northeastern Electrical Interconnect Power System in Dashti Shadian
(U) To inspect the Naiband substation expansion and the construction of the new substation at Camp Shaheen to assess whether the work was completed in accordance with contract requirements and applicable construction standards; and the power system is being used and properly maintained.

### Inspection of Afghan National Army Ministry of Defense Headquarters Infrastructure & Security Improvements
(U) To assess whether the design and construction was completed in accordance with contract requirements and applicable construction standards, and the facility is being used and properly maintained.

### Inspection of Afghan National Army Afghan Electrical Interconnect Electrical Infrastructure Pol-i-Charkhi
(U) To determine whether construction was completed in accordance with contract requirements and technical specifications, and the facility is being used and properly maintained.

### Audit of the Department of Defense’s Efforts to Ensure the Accuracy of Afghan Personnel and Pay System Records and Accountability of Funds Provided to the Ministry of Defense
(U) To determine the extent to which the DoD, since the beginning of FY 2019, has ensured the accuracy and completeness of data used in Afghan Personnel and Pay System and that the funds the DoD provides to the Afghan government to pay the Ministry of Defense salaries are disbursed to the intended recipients.

### DoD and Afghan Air Force Vetting for Corruption
(U) To examine whether the DoD and the Ministry of Defense have developed plans, policies, and procedures that will help ensure that the Afghan Air Force and Special Mission Wing recruit, train, and retain qualified personnel that will result in a professional, credible, and sustainable Afghan Air Force and Special Mission Wing.

### Audit of the USAID Termination of Awards in Afghanistan
(U) To assess USAID’s termination of awards intended to support the reconstruction of Afghanistan from January 1, 2014, through December 31, 2020.

### Audit of USAID Adherence to Guidance for Using Non-Competitive Contracts in Afghanistan
(U) To determine the extent to which USAID followed applicable guidance when awarding non-competitive contracts, grants, and cooperative agreements for the reconstruction of Afghanistan.

### Policing and Detainee Operations
(U) To examine how the Departments of Defense, State, Justice, and Homeland Security, as well as other entities, provided financial and technical support to Afghan personnel in Afghanistan and in the United States for the development of civil policing and corrections capabilities in Afghanistan.

### Evaluation of the Collapse of the Afghan National Defense and Security Forces
(U) To identify and evaluate the contributing factors that led to the August 2021 collapse and dissolution of the Afghan National Security and Defense Force.

### Evaluation of the Status of Afghanistan Reconstruction Funding and U.S. Funded Programs in Afghanistan
(U) To evaluate the current status of appropriated or obligated U.S. funding for reconstruction programs in Afghanistan as of October 1, 2021.

### Evaluation of Taliban Access to U.S. Provided On-Budget Assistance and Materiel
(U) To evaluate the extent to which the Taliban have access to U.S. on-budget assistance or U.S.-funded equipment and defense articles previously provided to the Government of Islamic Republic of Afghanistan and the Afghan National Security and Defense Force, as well as any mechanisms the U.S. Government is using to recoup, recapture, or secure this funding and equipment.
(U) APPENDIX D

(U) Planned Oversight Projects

(U) Table 5 lists the titles and objectives for Lead IG and partner agencies’ planned oversight projects related to OFS and OES.

Table 5.

(U) Planned Oversight Projects Related to OFS and OES by Lead IG Partner Agencies, as of December 31, 2021

(U) DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

(U) Evaluation of the U.S. Central Command’s Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems
(U) To determine the extent to which the U.S. Central Command can defend critical assets within its area of responsibility against missile and unmanned aircraft system threats.

(U) Evaluation of National Geospatial-Intelligence Agency Support to Military Operations
(U) To determine the extent to which the National Geospatial-Intelligence Agency supports U.S. Africa Command, U.S. Central Command, and U.S. Southern Command operations, by collecting, analyzing, and distributing geospatial intelligence information to include support to Operation Enduring Sentinel.

(U) DoD’s Financial Management of the Afghanistan Security Forces Fund
(U) To determine whether the DoD managed the Afghanistan Security Forces Fund balances in the Foreign Military Sales Trust Fund in accordance with applicable laws and regulations.

(U) Audit of the DoD’s Reporting of Costs Associated with Operation Allies Welcome
(U) To determine whether the DoD funds expended in support of Operation Allies Welcome were reported in accordance with DoD policy and directives.

(U) Audit of DoD Oversight of Contract Closeouts in Afghanistan
(U) To determine whether the DoD effectively and efficiently closed out contracts supporting the DoD mission in Afghanistan.

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

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

(U) DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

(U) Audit of the PAE Operations and Maintenance Contract at Embassy Kabul, Afghanistan
(U) To determine whether the DoS administered the PAE operations and maintenance contract in accordance with Federal and DoS requirements, and whether PAE operated in accordance with the contract terms and conditions. *In September 2021, the DoS OIG announced a series of reviews related to the suspension of operations at the U.S. Embassy in Kabul. This planned project may be eliminated, rescheduled, or rescoped as the announced reviews are scoped and resourced.*
(U) **Compliance Follow-up Audit of the Corrections System Support Program in Afghanistan**
(U) To determine whether the Bureau of International Narcotics and Law Enforcement Affairs implemented prior DoS OIG recommendations to correct deficiencies of the Corrections System Support Program. *In September 2021, the DoS OIG announced a series of reviews related to the suspension of operations at the U.S. Embassy in Kabul. This planned project may be eliminated, rescheduled, or rescoped as the announced reviews are scoped and resourced.*

(U) **DoS Processing of Afghans for Refugee Admission in the United States**
(U) *In September 2021, the DoS OIG announced a series of reviews related to the suspension of operations at the U.S. Embassy in Kabul, including a review of DoS processing of Afghans for refugee admission in the United States. The project(s) comprising this review are not yet fully scoped or resourced.*

(U) **Audit of Physical Security Standards for Temporary Facilities at High Threat Posts**
(U) To determine whether the DoS has instituted internal control procedures and standardized designs to meet applicable physical security standards for temporary structures used at high-threat, high-risk posts. *This project is affected by the suspension of operations at the U.S. Embassy in Kabul and may require changes in scope or replacement with an alternate project.*

(U) **Audit of the Department of State’s Safety, Health, and Environmental Management and Fire Safety Programs at High Threat Posts**
(U) To determine whether responsible officials at high-threat, high-risk posts have implemented DoS safety, occupational health, and environmental management program requirements; and DoS fire protection program policies.

(U) **Resettlement of Afghan Refugees and Visa Recipients**
(U) *In September 2021, the DoS OIG announced a series of reviews related to the suspension of operations at the U.S. Embassy in Kabul, including a review of the resettlement of Afghan refugees and visa recipients. The project(s) comprising this review are not yet fully scoped or resourced.*

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

(U) **Audit of USAID Humanitarian Assistance Activities in Afghanistan**
(U) To determine key challenges for providing humanitarian assistance in Afghanistan; determine the extent to which USAID has developed mitigation measures to address select challenges in achieving humanitarian objectives in Afghanistan; assess how USAID is preventing funding from going to terrorist organizations; and evaluate USAID controls for ensuring humanitarian assistance supplies are not wasted and are getting to their intended beneficiaries.

(U) **Termination of USAID Activities in Afghanistan**
(U) Objective: To evaluate how USAID carried out its termination activities with its implementing partners to include closeout audits immediately prior to and after the closure of the USAID Mission in Kabul.

(U) **Follow Up Review: USAID Risk Management Activities in Afghanistan**
(U) To follow up on previous recommendations related to USAID’s risk management activities in Afghanistan following the collapse of the Government of the Islamic Republic of Afghanistan.

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

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>ANDSF</td>
<td>Afghan National Defense and Security Forces</td>
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<td>ASFF</td>
<td>Afghanistan Security Forces Fund</td>
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<td>BHA</td>
<td>USAID Bureau for Humanitarian Assistance</td>
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<td>CBP</td>
<td>Customs and Border Protection</td>
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<td>COVID-19</td>
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<td>Defense Criminal Investigative Service</td>
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<td>Lead IG</td>
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<td>DoD OIG, DoS OIG, and USAID OIG</td>
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<td>NGO</td>
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<td>overseas contingency operation</td>
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<td>OES</td>
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<td>Operation Freedom’s Sentinel</td>
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<td>WOG</td>
<td>whole-of-government</td>
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ENDNOTES

5. Patrick Reevell, “Afghan Air Force Pilots Trapped in Afghanistan Plead Under Secretary of Defense for Policy Colin Kahl, testimony before the USCENTCOM J2, response to DoD OIG request for information, 22.1 OFS 14E, 80
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Afghan citizens stand in line to receive wheat flour, oil, and split peas in Faryab province. (WFP photo)

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332. USAID Gender Office, response to USAID OIG request for information, 12/22/2021.
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339. USAID BHA, response to USAID OIG request for information, 12/21/2021.
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356. USAID OHN, response to USAID OIG request for information, 12/23/2021.
358. USAID OHN, response to USAID OIG request for information, 12/23/2021.
362. USAID OHN, response to USAID OIG request for information, 12/23/2021.
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365. USAID OHN, response to USAID OIG request for information, 12/23/2021.
366. USAID OHN, response to USAID OIG request for information, 12/23/2021.
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379. (U)
TO REPORT FRAUD, WASTE, OR ABUSE RELATED TO OVERSEAS CONTINGENCY OPERATIONS AND PROGRAMS, CONTACT:

DEPARTMENT OF DEFENSE HOTLINE
1-800-424-9098

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

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