



HIGHLIGHTS

Office of Inspector General
United States Department of State

AUD-GEER-25-01

(U) What OIG Audited

(U) U.S. Embassy Kabul, Afghanistan, suspended operations on August 31, 2021, and U.S. Embassy Kyiv, Ukraine, suspended operations on February 28, 2022. In accordance with Department of State (Department) requirements and guidance established by the Defensive Equipment and Armored Vehicle Division (DEAV) within the Bureau of Diplomatic Security (DS), both posts were required to remove or destroy sensitive security assets—to include special protective equipment (SPE) and armored vehicles (AVs)—in advance of the suspensions of operations to prevent their potential use by hostile forces.

(U) The Office of Inspector General (OIG) conducted this audit to determine whether U.S. Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation at each post in accordance with Department guidance.

(U) OIG has also prepared a classified report, *Supplemental Classified Report on the Audit of the Disposition of Sensitive Security Assets at U.S. Embassies Kabul, Afghanistan, and Kyiv, Ukraine* (AUD-GEER-24-31, September 2024).

(U) What OIG Recommends

(U) OIG made three recommendations to the Bureau of Administration and nine recommendations to DS. Based on Management's responses to a draft of this report, OIG considers all 12 recommendations resolved, pending further action. A synopsis of Management's comments and OIG's reply follow each recommendation in the Results section of this report. Management's responses to a draft of this report are reprinted in their entirety in Appendices B and C.

OCTOBER 2024

OFFICE OF AUDITS

GLOBAL EMERGENCIES AND EMERGING RISKS

(U) Audit of the Disposition of Sensitive Security Assets at U.S. Embassies Kabul, Afghanistan, and Kyiv, Ukraine

(U) What OIG Found

(U) OIG found that Embassy Kabul and Embassy Kyiv faced different challenges that impacted their ability to manage, safeguard, and dispose of sensitive security assets in advance of their respective evacuations. For example, OIG found that 26 percent of Embassy Kabul's firearms and 63 percent of Embassy Kabul's AVs were left in Afghanistan. Many of those assets were abandoned intact, although some were disabled using ad hoc methods. OIG identified several issues that contributed to assets being abandoned intact, including Embassy Kabul maintaining more assets than needed for daily operations, inadequate disposition planning, inadequate guidance, and insufficient training. When intact sensitive security assets are left behind, hostile forces may use them against the United States, its allies, or civilian populations. In contrast to Embassy Kabul, Embassy Kyiv staff were able to remove all of the embassy's sensitive security assets prior to the suspension of operations. However, a senior Embassy Kyiv security official acknowledged that they had a smaller inventory of sensitive security assets than Embassy Kabul and may have also had to abandon or destroy assets if they had faced a more exigent evacuation scenario.

(U) OIG also found that DEAV did not fully and accurately account for sensitive security assets exfiltrated from Embassy Kabul. For example, DEAV prematurely declared some assets as abandoned that were later recovered. This occurred, in part, because the Department did not have a formal requirement to reconcile a post's assets following a suspension of operations. In addition, DS's records management practices were not conducive to the timely reconciliation of Kabul's assets. The failure to fully and promptly account for assets following a suspension of operations prevents the Department from determining if assets were lost, stolen, or misappropriated.

(U) Finally, OIG found that the Department issued a waiver allowing for the transfer of half of Embassy Kyiv's AV fleet to the government of Ukraine after the suspension of operations, in February 2022. As a result of the transfer, Embassy Kyiv did not have sufficient AVs after resuming operations.