



# OPERATION FREEDOM'S SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



JANUARY 1, 2020–MARCH 31, 2020

## ABOUT THIS REPORT

A 2013 amendment to the Inspector General Act established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. This legislation requires the Inspectors General of the Department of Defense (DoD), Department of State (DoS), and U.S. Agency for International Development (USAID) to provide quarterly reports to Congress on active overseas contingency operations.

The Chair of the Council of Inspectors General for Integrity and Efficiency (CIGIE) designated the DoD Inspector General (IG) as the Lead IG for Operation Freedom's Sentinel (OFS). The DoS IG is the Associate IG. The USAID IG participates in oversight of the operation.

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

The Lead IG agencies collectively carry out their statutory missions to:

- Develop a joint strategic plan to conduct comprehensive oversight of the operation.
- Ensure independent and effective oversight of programs and operations of the Federal Government in support of the operation through either joint or individual audits, inspections, and evaluations.
- Report quarterly to Congress and the public on the operation and activities of the Lead IG agencies.

### METHODOLOGY

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

The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of formal audits, inspections, or evaluations referenced in this report, the Lead IG agencies have not verified or audited the data and information provided by the agencies. For further details on the methodology for this report, see Appendix B.

### CLASSIFIED APPENDIX

This report normally includes an appendix containing classified information about OFS. Due to the coronavirus disease–2019 pandemic, the Lead IG agencies did not prepare a classified appendix this quarter.

## FOREWORD

We are pleased to submit this Lead Inspector General (Lead IG) quarterly report on Operation Freedom's Sentinel (OFS). This report discharges our individual and collective agency oversight responsibilities pursuant to sections, 2, 4, and 8L of the Inspector General Act.

OFS has two complementary missions: the U.S. counterterrorism mission against al Qaeda, the Islamic State of Iraq and Syria–Khorasan, and their affiliates in Afghanistan; and U.S. military participation in the NATO-led Resolute Support mission to develop the capacity of the Afghan security ministries and to train, advise, and assist the Afghan security forces.

This quarterly report describes the activities of the U.S. Government in support of OFS, as well as the work of the Department of Defense, the Department of State, and the U.S. Agency for International Development to promote the U.S. Government's policy goals in Afghanistan during the period from January 1, 2020, through March 31, 2020.

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 agencies issued two audit, inspection, and evaluation reports related to OFS.

This report usually includes an appendix containing classified information about OFS. This quarter, due to the coronavirus disease–2019 pandemic and related workforce protection requirements, the Lead IG agencies did not produce the classified appendix.

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



Handwritten signature of Sean W. O'Donnell in black ink.

**Sean W. O'Donnell**  
Acting Inspector General  
U.S. Department of Defense



Handwritten signature of Steve A. Linick in black ink.

**Steve A. Linick**  
Inspector General  
U.S. Department of State



Handwritten signature of Ann Calvaresi Barr in black ink.

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



**On the Cover**

(Top row): A U.S. Soldier surveys Kabul from the back of a CH-47 Chinook helicopter (U.S. Army Reserve photo); U.S. Soldiers sort virus testing kits at Bagram Air Field (U.S. Army photo); U.S. Special Representative for Afghanistan Reconciliation Ambassador Zalmay Khalilzad participates in a signing ceremony in Doha, Qatar (DoS photo). (Bottom row): A Resolute Support Service member walks toward incoming aircraft after visiting an Afghan National Army checkpoint in western Afghanistan (U.S. Army Reserve photo).

## MESSAGE FROM THE LEAD INSPECTOR GENERAL



**Sean W. O'Donnell**

I am pleased to present this Lead Inspector General (Lead IG) report on Operation Freedom's Sentinel (OFS).

This quarter, U.S. and Taliban representatives signed an agreement under which the United States began to reduce its forces in Afghanistan from roughly 13,000 to 8,600. A full withdrawal of coalition forces within 14 months of the signing of the agreement is contingent on several requirements for the Taliban, such as preventing terrorists from using Afghanistan to threaten the United States or its allies. The UN Security Council approved a resolution endorsing the U.S.-Taliban agreement, and China, Russia, and Pakistan issued statements favorable to the agreement.

The United States and Taliban agreed to a 1-week reduction in violence prior to the signing of the agreement, but Taliban violence during the quarter overall was high. In January and February, both the United States and the Taliban increased operations in order to influence negotiations. In addition, while the Taliban reduced attacks against U.S. and coalition forces, it continued to attack the Afghan National Defense and Security Forces, particularly after the signing of the agreement.

However, this report does not contain information about "enemy-initiated attacks," which is normally discussed in Lead IG reports. This quarter, the DoD told the DoD OIG that information was sensitive as it was part of ongoing interagency deliberations over whether the Taliban is complying with the terms of the agreement with the United States.

In the midst of the U.S.-Taliban negotiations, the Afghan Independent Election Commission declared incumbent president Ashraf Ghani the winner of the September 2019 presidential election. Ghani's main challenger, former Chief Executive Officer Abdullah Abdullah, immediately disputed the results, claiming ballot fraud. According to the U.S.-Taliban agreement, the Taliban was to begin negotiations with the Afghan government to resolve the ongoing conflict. As the quarter ended, the Taliban and the Afghan government had made little progress toward commencing talks.

During this quarter, U.S. and coalition forces continued efforts to train, advise, and assist (TAA) Afghan forces, but paused many activities after the outbreak of the coronavirus disease-2019 (COVID-19) global pandemic. The Combined Security Transition Command-Afghanistan reported that U.S. and coalition forces were still able to carry out some TAA activities through telephone, e-mail, and other means.

Humanitarian and public health experts assessed that the COVID-19 pandemic will significantly stress the Afghan economy, overburden an already weak healthcare system, and possibly result in an estimated 110,000 deaths. The Department of State and the U.S. Agency for International Development announced more than \$2 billion in assistance to respond to the COVID-19 pandemic around the world, including in Afghanistan.


With my appointment as Acting IG on April 6, 2020, I look forward to working with my Lead IG colleagues to continue to report and provide oversight on OFS and related U.S. Government activities as required by the IG Act.



**Sean W. O'Donnell**

Acting Inspector General  
U.S. Department of Defense





U.S. special operations forces conduct combat operations in southeast Afghanistan. (U.S. Army photo)

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U.S. and Taliban representatives participate in a signing ceremony in Doha, Qatar, on February 29, 2020. (DoS photo)

## EXECUTIVE SUMMARY

### U.S.-Taliban Agreement Signed Amid Fluctuating Violence

On February 29, U.S. and Taliban representatives signed an agreement in which the Taliban agreed to prevent terrorists from using Afghanistan to threaten the United States or its allies.<sup>1</sup> The same day, Secretary of Defense Mark Esper and Afghan President Ashraf Ghani announced a U.S.-Afghanistan joint declaration echoing the agreement between the United States and the Taliban.<sup>2</sup> According to the agreement and the joint declaration, the United States agreed to first reduce its forces from roughly 13,000 to 8,600 within 135 days, and then fully withdraw all remaining forces within the following 9 and a half months, conditioned on the Taliban adhering to the agreement.<sup>3</sup>

Violence in Afghanistan at the beginning of the quarter was high, in part because U.S. forces exerted “military pressure” on the Taliban “to create the conditions for a political settlement,” according to U.S. Forces–Afghanistan (USFOR-A).<sup>4</sup> According to media reports, the Taliban similarly increased its activity to strengthen its negotiating position.<sup>5</sup> The United States and Taliban agreed to a 1-week reduction in violence as a precondition of the signing of the agreement.<sup>6</sup>

According to senior U.S. officials, the Taliban significantly decreased its attacks during the negotiated week of reduced violence that preceded the signing of the agreement.<sup>7</sup> However, both during the reduction in violence and after the signing of the agreement, the Taliban





continued attacks against Afghan National Defense and Security Forces (ANDSF).<sup>8</sup> In the final 2 weeks of the quarter alone, the Taliban launched more than 300 attacks, with major assaults in several provinces, with the insurgents seizing territory and inflicting heavy ANDSF casualties, according to media sources.<sup>9</sup> USFOR-A told the DoD OIG that U.S. military operations remained focused on defending the ANDSF throughout the quarter.<sup>10</sup>

Insider attacks by ANDSF personnel—or Taliban infiltrators—targeting the ANDSF continued this quarter, following the growing trend since 2008.<sup>11</sup> USFOR-A reported that there were 17 insider attacks that targeted the ANDSF, killing 48 ANDSF members and wounding 6.<sup>12</sup> USFOR-A reported that there was one insider attack this quarter that resulted in the death of U.S. service members. On February 8, a gunman wearing an ANDSF uniform opened fire, killing two U.S. personnel and one Afghan in Nangarhar province.<sup>13</sup>

### Political Impasse Threatens Newly Minted Agreement

As the United States and Taliban were negotiating the agreement, the Afghan Independent Election Commission (IEC) on February 18 declared incumbent president Ashraf Ghani

the winner of the September 2019 presidential election.<sup>14</sup> Ghani's primary challenger, former Chief Executive Officer Abdullah Abdullah, immediately disputed the results, asserting that the IEC was corrupt and had not properly counted all of the ballots.<sup>15</sup>

On March 9, both Ghani and Abdullah took separate oaths of office as president, and both subsequently declared each other's office and directives invalid.<sup>16</sup> Secretary of State Michael Pompeo traveled to Kabul at the time of the dispute, and on March 23 issued a statement expressing the United States' "disappointment" in both leaders' role in the political impasse.<sup>17</sup> Secretary Pompeo said in the statement that the United States would immediately reduce U.S. assistance to Afghanistan by \$1 billion and would potentially reduce by another \$1 billion in 2021 if Afghan leaders did not form an inclusive government.<sup>18</sup>

The United States and the Taliban agreed that following the signing of their agreement, the Taliban would begin negotiations with the Afghan government to resolve the ongoing conflict.<sup>19</sup> However, the Taliban and the Afghan government made little progress during the quarter due to disputes between the parties over the negotiating teams and then over prisoner releases. The political infighting between Afghan government leaders, the Taliban's history of rejecting the legitimacy of the Afghan government, and the Taliban's surge in violence against Afghan forces in March, raise questions about the prospects for Taliban and Afghan government to come to agreement.<sup>20</sup>

**On March 9, both Ghani and Abdullah took separate oaths of office as president, and both subsequently declared each other's office and directives invalid.**

## ISIS-K Weakened, But Still Poses Threat

Months of sustained military pressure from the United States and its ANDSF partners, as well as from the Taliban, appear to have taken a heavy toll on the Islamic State of Iraq and Syria–Khorasan (ISIS-K) in Afghanistan. Last quarter, after mass surrenders by ISIS-K, President Ghani declared that ISIS-K had been "obliterated" in its stronghold of Nangarhar province.<sup>21</sup> The Defense Intelligence Agency (DIA) assessed that as of mid-March, approximately 300 to 2,500 ISIS-K members remained in Afghanistan, and only 50 to 100 ISIS-K members remained in Nangarhar after largely being expelled in November 2019.<sup>22</sup> During the quarter, U.S., coalition, and ANDSF operations continued to target remaining ISIS fighters elsewhere, including Kunar province.<sup>23</sup>

The DIA assessed, based on open-source reporting, that while the loss of Nangarhar caused ISIS-K to change how it operates, ISIS-K continues to pose a threat to U.S., coalition, and Afghan forces inside Afghanistan.<sup>24</sup> Media sources reported that ISIS-K continued to conduct attacks in Kabul during the quarter, including a high-profile attack on March 6 targeting a Shia gathering. This was a coordinated attack that killed 32 people and wounded at least 80 more, according to media sources. Former Chief Executive Officer Abdullah was one of those in attendance at the gathering, but escaped unharmed.<sup>25</sup> According to news sources, another attack in the capital took place on March 25 when a single gunman attacked a Sikh and Hindu temple, killing 25 civilians and wounding 8. ISIS-K claimed responsibility for the attack.<sup>26</sup>

## Regional Powers Warily Optimistic for Peace

On March 10, the UN Security Council approved a resolution endorsing the U.S.-Taliban agreement.<sup>27</sup> The DIA reported that China, Russia, and Pakistan issued statements favorable to the agreement but also continued to engage diplomatically with Afghanistan during the

quarter to pursue their interests. The DIA told the DoD OIG that Russia expressed support for the U.S.-Taliban agreement, and Moscow supported the prospective intra-Afghan dialogue as the best means to form an interim government and facilitate the withdrawal of U.S. troops from Afghanistan.<sup>28</sup>

According to the DoS, the United States and Russia released a joint statement welcoming the signing of the U.S.-Taliban agreement as an important step to end the war in Afghanistan.<sup>29</sup> Russia also offered to discuss sending military assistance to a future interim government.<sup>30</sup> China maintained contact with the Taliban and the Afghan government throughout the peace process, and stood by its offer to mediate between the two sides, according to press reporting.<sup>31</sup>

The DIA reported to the DoD OIG that Pakistan has encouraged the Afghan Taliban to participate in peace talks, but refrained from applying coercive pressure that would seriously threaten its relationship with the Afghan Taliban to dissuade the group from conducting further violence.<sup>32</sup> The DIA also told the DoD OIG that Pakistan continues to harbor the Taliban and associated militant groups in Pakistan, such as the Haqqani Network, which maintains the ability to conduct attacks against Afghan interests.<sup>33</sup>

**Afghan National  
Army Commandos  
stand in formation.  
(U.S. Army Reserve  
photo)**



## Lead IG Oversight Activities

This quarter, the Lead IG agencies completed two reports related to OFS. These reports examined various activities that support OFS, including oversight of U.S. Forces–Afghanistan procedures for conducting force protection and of construction of DoS diplomatic facilities in the region. As of March 31, 2020, 38 projects were ongoing, and 23 projects were planned.

During this quarter, investigative branches of the Lead IG agencies and their partner agencies closed 11 investigations, initiated 18 new investigations, and coordinated on 97 open investigations. The investigations involve a variety of alleged crimes, including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and human trafficking.

Each Lead IG agency maintains its own hotline to receive complaints 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 32 cases to Lead IG agencies or other investigative organizations.

On March 1, the Iranian Ministry of Foreign Affairs issued a statement on the U.S.-Taliban agreement.<sup>34</sup> According to the statement, Iran “welcomes any development that would contribute to peace and stability in Afghanistan,” but added the effort should be strictly Afghan-led. The statement also opposed the U.S.-Taliban agreement, calling it an effort to legitimize the U.S. presence in Afghanistan.<sup>35</sup>

### Afghan Local Police Funding to End by Close of FY 2020

This quarter, the NATO Special Operations Component Command–Afghanistan (NSOCC-A) confirmed plans to dissolve the Afghan Local Police (ALP). NSOCC-A reported this quarter the ALP force strength was 18,000.<sup>36</sup> NSOCC-A reported to the DoD OIG that U.S. support for the ALP will end on September 30.<sup>37</sup> NSOCC-A said that to mitigate potential security risks, the Afghan government has tentatively scheduled a plan for post-dissolution employment options for ALP members and for recovering ALP weapons and equipment.<sup>38</sup>

NSOCC-A reported that in order to prevent the creation of future insurgents, it is working with the Afghan Ministry of Interior Affairs (MoI), the Ministry of Defense (MoD), and the Office of the National Security Council to identify and encourage recruiting of ALP members into the Afghan National Army (ANA) and ANA-Territorial Force (ANA-TF), and the Afghan National Police.<sup>39</sup> By being associated with the ANA, ANA-TF units were structured to be more accountable to government authorities than the locally controlled ALP units they were designed to replace, and whose members were often criticized for predatory behavior.<sup>40</sup>

During the quarter, USFOR-A reported that ANA-TF units were effective, notably in their assistance in securing districts liberated from ISIS-K by ANDSF operations in southern Nangarhar province.<sup>41</sup> However, during the quarter the Resolute Support commander paused plans for greater ANA-TF expansion due to leadership gaps that have caused the ANA-TF to



**U.S. Soldiers sort virus testing kits at Bagram Air Field. (U.S Army photo)**

struggle to gain full integration and acceptance from the ANA.<sup>42</sup> According to DoD officials, ANA-TF expansion will resume once ANA leadership resolves integration challenges as well as recruitment shortfalls that have previously affected the ANA-TF.<sup>43</sup>

## **COVID-19 Pandemic Expected to Degrade Afghan Public Health and Economy**

During the quarter, the coronavirus disease-2019 (COVID-19) global pandemic killed thousands across the world, forced millions of people into unemployment, and severely stressed the healthcare systems of even wealthy nations. Afghanistan could be severely affected by the outbreak, according to the international assistance community.<sup>44</sup> Mercy Corps, a global humanitarian organization that partners with the U.S. Government in Afghanistan, assessed that the COVID-19 pandemic will place significant strain on the Afghan economy, overburden an already weak healthcare system, and potentially force millions of people deeper into poverty.<sup>45</sup> Without sufficient action, the Afghanistan Ministry of Public Health estimated that 25.6 million Afghans would likely be infected with COVID-19 and 110,000 could die.<sup>46</sup>

During the quarter, Congress provided the DoS and the U.S. Agency for International Development more than \$2 billion through two emergency supplemental appropriations for the COVID-19 response around the world.<sup>47</sup> On March 28, the DoS announced that it would provide an initial \$274 million in emergency health and humanitarian assistance globally to help countries respond to the COVID-19 pandemic.<sup>48</sup> In Afghanistan, the U.S. Embassy in Kabul stated that approximately \$5 million would be provided for health and humanitarian assistance to support the detection and treatment of COVID-19 for internally displaced persons.<sup>49</sup>





A Resolute Support Service member walks toward incoming aircraft after visiting an Afghan National Army checkpoint in western Afghanistan. (U.S. Army Reserve photo)

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## THE QUARTER IN REVIEW

### STATUS OF THE CONFLICT

On February 14, U.S. Special Representative for Afghanistan Reconciliation Ambassador Zalmay Khalilzad announced that the United States had reached an agreement with the Taliban, pending a successful test of the Taliban's will and capability to reduce violence. Both sides agreed to a reduction in violence during the week leading up to the signing on February 29 of an agreement providing for the withdrawal of U.S. and coalition forces from Afghanistan, contingent on the Taliban meeting certain obligations (see page 34). According to the Department of State (DoS), during those 7 days, the Taliban largely ceased attacks against U.S. and coalition forces, but continued a wide range of smaller, harassing attacks against the Afghan National Defense and Security Forces (ANDSF).<sup>1</sup> Afghan officials quoted in media reports said that violence was down about 80 percent nationwide during the 7-day agreement.<sup>2</sup> However, according to media reports, sporadic violence continued, in particular targeting Afghan forces.<sup>3</sup>

In response, the top U.S. commander in Afghanistan called for Taliban leaders to restrain their fighters.<sup>4</sup> The United States continued its counterterrorism operations against ISIS–Khorasan (ISIS-K) and other terrorist groups during this time, according to U.S. Forces–Afghanistan (USFOR-A).<sup>5</sup>

On February 29, Taliban and U.S. representatives signed an agreement in Doha, Qatar. According to the agreement, the Taliban agreed to take steps to prevent al Qaeda or any other group from using Afghanistan to threaten the United States or its allies.<sup>6</sup> This includes using Afghanistan to recruit, train, or fundraise for such groups. The United States agreed to draw

**U.S. Special Representative for Afghanistan Reconciliation Ambassador Zalmay Khalilzad participates in a signing ceremony in Doha, Qatar. (DoS photo)**



down its forces from roughly 13,000 to 8,600 by July 13, and withdraw all remaining forces within 14 months from the date of execution, conditioned on the Taliban maintaining its obligations under the agreement.<sup>7</sup> The United States also agreed to work with the Taliban and the Afghan government on a prisoner release, and to review sanctions against members of the Taliban.<sup>8</sup>

However, the Taliban ramped up attacks against the ANDSF almost immediately after signing this agreement. The Taliban declared that ANDSF forces were not off-limits, and Taliban levels of violence escalated throughout Afghanistan, raising questions as to the future of the agreement.<sup>9</sup>

In addition, as the quarter ended, the Afghan government and the Taliban remained in dispute regarding the speed and size of prisoner releases, as well as the levels of violence in the country, and the intra-Afghan negotiations were on hold. Further complicating the intra-Afghan negotiations was the political impasse and the coronavirus disease–2019 (COVID-19) pandemic.<sup>10</sup>

On February 18, as the United States and Taliban were negotiating, the Afghan Independent Election Commission (IEC) announced it had certified the final results of the September 2019 presidential election, after months of recounts and electoral complaints and appeals. The IEC declared incumbent president Ashraf Ghani the winner, stating that he received 50.64 percent of the vote.<sup>11</sup> Ghani's total of more than 50 percent of the vote meant that there would be no runoff election between Ghani and the second-place finisher, former Chief

## ABOUT OPERATION FREEDOM'S SENTINEL

### MISSION

U.S. forces carry out two complementary missions under Operation Freedom's Sentinel (OFS): 1) counterterrorism operations against al Qaeda, ISIS-K, and their affiliates in Afghanistan; and 2) participation in the NATO-led Resolute Support mission, under which the United States trains, advises, and assists Afghan forces and the Afghan Ministries of Defense and Interior Affairs to build their institutional capacity. In addition, under OFS authorities, U.S. forces provide combat enablers such as aerial strikes and intelligence, surveillance, and reconnaissance to the Afghan security forces as they fight the Taliban and terrorist organizations. The Department of State supports OFS through diplomatic efforts to reach a negotiated political settlement in Afghanistan, among other activities.

### HISTORY

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 U.S. officials declared an end to major combat operations

on May 1, 2003. Subsequently, the United States and international coalition partners continued to work with the nascent Afghan government to build democratic institutions in the country.

However, as the Afghan government developed, the Taliban regrouped and launched increasingly deadly attacks to recapture lost territory. To address the deteriorating security situation, the United States increased its troop strength from 37,000 in early 2009 to approximately 100,000 from 2010 to 2011. The "surge" succeeded in reversing Taliban momentum. The United States reduced its force level to 16,100 by December 2014 and 11,000 in 2016.

OFS began on January 1, 2015, when the United States ended its primary combat mission in Afghanistan and transitioned to a train, advise, and assist role under the NATO Resolute Support mission, while continuing counterterrorism operations. In August 2017, in response to Taliban gains since the start of OFS, President Trump announced a new "conditions-based" South Asia strategy, which included an increase of approximately 3,500 U.S. troops in Afghanistan, bringing the total to approximately 14,000 troops.

Executive Officer Abdullah Abdullah, who received 39.52 percent of the vote, according to the IEC's official count.<sup>12</sup>

However, Abdullah asserted that the IEC was corrupt and had not properly counted the ballots and that a second electoral management body, the Electoral Complaints Commission, had not properly adjudicated valid electoral complaints.<sup>13</sup> Abdullah declared that he won the election and would be the next president.<sup>14</sup>

On March 9, both Ghani and Abdullah took separate oaths of office as president, and both subsequently declared each other's office and directives invalid.<sup>15</sup> After Ghani and Abdullah failed to resolve their political dispute and form an inclusive government during Secretary of State Michael Pompeo's March 23 visit to Kabul, the Secretary announced that because of the threat posed to the United States by the impasse, the United States was reducing U.S. assistance to Afghanistan by \$1 billion with another potential reduction of the same amount in 2021 if Afghan leaders do not form an inclusive government.<sup>16</sup>

As of the end of the quarter, Ghani and Abdullah had not agreed on a way forward. In mid-April, Abdullah said that he had made his final decision about ending the political impasse; however, he did not provide detailed information about this decision.<sup>17</sup>

### Taliban Violence Against Afghan Forces Continues

The U.S.-Taliban agreement does not explicitly require the Taliban to maintain the reduction in violence that preceded the signing of the agreement, although U.S. political and military officials have stated that a reduction in violence by the Taliban is a necessary condition for continued U.S. reduction in forces. General Austin Miller, commander of USFOR-A and Resolute Support, stated in a Twitter message posted by his spokesman at the beginning of March that the "United States has been very clear about our expectations—the violence must remain low."<sup>18</sup>

The Taliban stated that the reduction in violence was not a ceasefire and continued some attacks against the ANDSF. News media reports stated that the Taliban said it would not attack major military facilities or cities, but it would attack convoys and rural areas.<sup>19</sup> On

**General Austin Miller, commander of USFOR-A and Resolute Support, stated in a Twitter message posted by his spokesman at the beginning of March that the "United States has been very clear about our expectations—the violence must remain low."**

#### SELECTED KEY EVENTS, 1/1/2020-3/31/2020

**JANUARY 7**

U.S. Ambassador to Afghanistan John Bass announces his departure; Ross Wilson named Chargé d'Affaires

**FEBRUARY 8**

Two U.S. service members and one Afghan soldier killed in suspected insider attack in Nangarhar province

**FEBRUARY 18**

Independent Election Commission announces incumbent President Ashraf Ghani as winner of presidential election; runner up Abdullah Abdullah disputes results and vows to form his own government

**FEBRUARY 24**

Afghanistan confirms its first case of COVID-19 and suspends all air and land movement between Afghanistan and Iran

JAN

**JANUARY 27**

U.S. Air Force E-11 aircraft crashes in Ghazni province

**FEBRUARY 14**

United States and Taliban announce an agreement will be signed pending a period of a reduction in violence in Afghanistan

FEB

**FEBRUARY 22**

Seven-day reduction in violence period begins

March 2, Taliban spokesperson Zabihullah Mujahid stated to the media that the “reduction in violence...has ended now and our operations will continue as normal,” and, according to media reports, Taliban attacks on Afghan government targets resumed.<sup>20</sup>

On March 23, Secretary Pompeo stated that “the reduction in violence is real [albeit] not perfect,” and that there had been no attacks on U.S. forces since the agreement was signed. U.S. officials stated that the violence levels were too high and that they could jeopardize the U.S.-Taliban agreement if they continued. DoS officials did not state to the DoS OIG what level of violence would jeopardize the agreement.<sup>21</sup> A U.S. official quoted in the media stated that the Taliban leadership had sufficient command and control of their fighters to implement a ceasefire if they chose to do so.<sup>22</sup>

Taliban attacks continued even amid international appeals for a ceasefire on humanitarian grounds to slow the spread of COVID-19 across the country.<sup>23</sup> According to media reporting, in the final 2 weeks of March, the Taliban launched more than 300 attacks, with major assaults in the provinces of Kunduz, Faryab, and Badakhshan, where the insurgents seized territory and inflicted heavy ANDSF casualties.<sup>24</sup>

## USFOR-A Shifts Focus to Supporting ANDSF After Agreement with Taliban

The DoD Office of the Undersecretary of Defense for Policy (OUSD(P)) reported to the DoD OIG that there has been no change to the South Asia strategy or its objectives as a result of the U.S.-Taliban agreement, and USFOR-A’s military objectives have not changed.<sup>25</sup> USFOR-A reported that it continued to implement the South Asia strategy using an approach described as “Protect, Pressure, and Reassure.”<sup>26</sup> The previously reported campaign of exerting military pressure on the Taliban to create the conditions for a political settlement continued through January and February, according to USFOR-A.<sup>27</sup> U.S. airstrikes reflected this, with 417 airstrikes in January, tapering off to 228 in February.<sup>28</sup> USFOR-A told the DoD OIG that it would not release the March airstrike data due to the sensitivity of ongoing deliberations over the Taliban’s compliance with the February 29 agreement.<sup>29</sup> USFOR-A reported that during the quarter it continued

### MARCH 9

President-elect Ghani and Chief Executive Abdullah both take oath of office as president and declare each other’s presidency invalid

### MARCH 22

Taliban attacks ANDSF checkpoints and bases in Zabul province, killing 37

### MARCH 28

Taliban launches major assaults in northern provinces of Kunduz, Faryab, and Badakhshan  
Kabul begins a lockdown to prevent the spread of COVID-19

### MAR

### FEBRUARY 29

United States and Taliban sign peace agreement in Doha, Qatar

### MARCH 21

USCENTCOM issues 14-day “stop movement” order for personnel traveling in and out of Afghanistan due to COVID-19 countermeasures

### MARCH 24

Secretary of State Michael Pompeo visits Kabul to mediate between Ghani and Abdullah, threatens to cut U.S. assistance to Afghanistan

contributing to the NATO-led Resolute Support mission to build the capabilities of Afghan security institutions.<sup>30</sup>

USFOR-A reported that the period of reduced violence from February 21 through 28 facilitated the signing of the U.S.-Taliban agreement.<sup>31</sup> USFOR-A stated that following the signing of the U.S.-Taliban agreement, it focused on supporting the ANDSF and demonstrating its commitment to the Afghan government.<sup>32</sup> USFOR-A stated that these actions supported the U.S. strategic goal of achieving a political settlement to the war in Afghanistan and set the conditions for intra-Afghan negotiations.<sup>33</sup>

## Despite Significant Losses, ISIS-K Still Poses a Threat

Last quarter, the DoD reported that ISIS-K suffered significant losses in Nangarhar province, where the terrorist group was headquartered, due to ANDSF operations and mass surrenders.<sup>34</sup> U.S., coalition, and ANDSF forces continued operations in Nangarhar and Kundar provinces during the quarter to target the remaining fighters.<sup>35</sup> The Defense Intelligence Agency (DIA) estimated that as of mid-March, approximately 300 to 2,500 ISIS-K members remained in Afghanistan.<sup>36</sup> This estimate is a lower figure than published media estimates that ISIS-K members numbered roughly 3,000 members as of January 2020.<sup>37</sup> According to a January UN report, only 50 to 100 ISIS-K members remained in Nangarhar after largely being expelled in November 2019.<sup>38</sup>

Last quarter, USFOR-A reported to the DoD OIG that Taliban ground operations contributed to the reduction of ISIS-K fighters in Afghanistan.<sup>39</sup> In March, General Kenneth F. McKenzie, Jr., Commander of U.S. Central Command (USCENTCOM), stated to Congress that the Taliban had proven “very effective” against ISIS-K in Nangarhar province, and that U.S. forces suspended airstrikes against Taliban engaged in fighting with ISIS-K and used “some” air strikes against known ISIS-K locations during that fighting—but the United States did not coordinate any actions with the Taliban.<sup>40</sup> The DoD OIG did not receive any publicly releasable responses to questions about further Taliban actions against ISIS-K this quarter.

According to the DIA, ISIS-K’s loss of Nangarhar last quarter diminished its planning and recruitment efforts.<sup>41</sup> The DIA reported that the loss of key territory also diminished ISIS-K’s ability to conduct high-profile attacks.<sup>42</sup> The DIA and experts quoted in the media assessed that ISIS-K would continue to lose territory and members in the coming year.<sup>43</sup>

The DIA assessed that while the loss of key territory caused ISIS-K to change how it operates, it continues to pose a threat to U.S., coalition, and Afghan forces inside Afghanistan.<sup>44</sup> According to media reporting, ISIS-K is attempting to consolidate its forces in Kunar province.<sup>45</sup> From there, ISIS-K has shifted to clandestine operations in case the group is expelled from Kunar, according to a media report.<sup>46</sup> The DIA cited open source news reports stating that as of early March, ISIS-K clandestine cells were continuing to plan and conduct operations against U.S. and Afghan forces.<sup>47</sup>

NATO Special Operations Component Command–Afghanistan (NSOCC-A) reported to the DoD OIG that there had been no changes to U.S. counterterrorism strategy or operations this quarter.<sup>48</sup> Additional information provided by NSOCC-A was classified and will be covered in a future report’s classified appendix.

**The DIA assessed that while the loss of key territory caused ISIS-K to change how it operates, it continues to pose a threat to U.S., coalition, and Afghan forces inside Afghanistan.**

Open source media reporting in the past suggested that Taliban hard-liners could join ISIS-K out of disagreement with the peace process.<sup>49</sup>

The DoD OIG did not receive any publicly releasable responses to questions about what threat disaffected Taliban splinter groups could pose.

### Suspected Insider Attacks Continue

USFOR-A reported that there were no insider attacks that exclusively targeted coalition members this quarter, but 17 attacks targeted the ANDSF.<sup>50</sup> USFOR-A reported that these insider attacks killed 48 ANDSF members and wounded 6.<sup>51</sup>

On February 8, a gunman wearing an ANDSF uniform opened fire on U.S. and Afghan military personnel in Nangarhar province.<sup>52</sup> Two U.S. service members and one Afghan soldier died in the attack. USFOR-A confirmed to the DoD OIG that the February 8 incident was an insider attack but provided no additional details as the investigation was ongoing.<sup>53</sup>

The number of insider attacks by ANDSF personnel—or Taliban infiltrators—against the ANDSF began to increase in 2014 as coalition forces withdrew and the ANDSF assumed responsibility for security in Afghanistan.<sup>54</sup> Since 2015, attacks against the ANDSF and the resulting casualties have remained high relative to those against U.S. and coalition forces. The deadliest year on record for insider attacks was 2019, with 257 ANDSF casualties (172 killed and 85 wounded).

Figure 1.

#### Suspected Insider Attacks in Afghanistan Since 2007

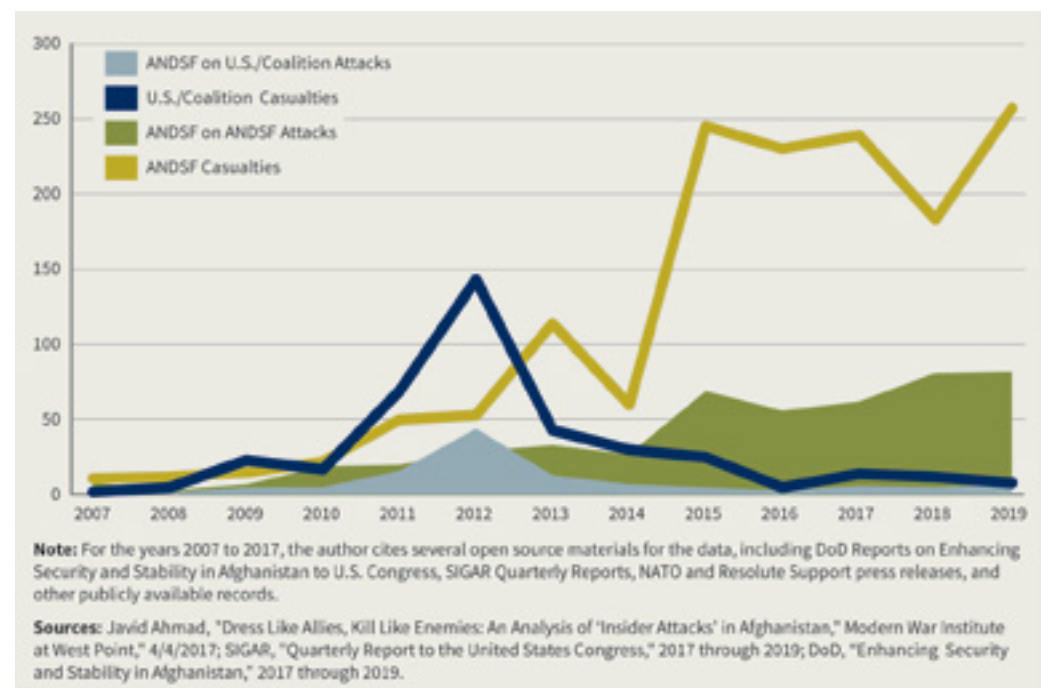
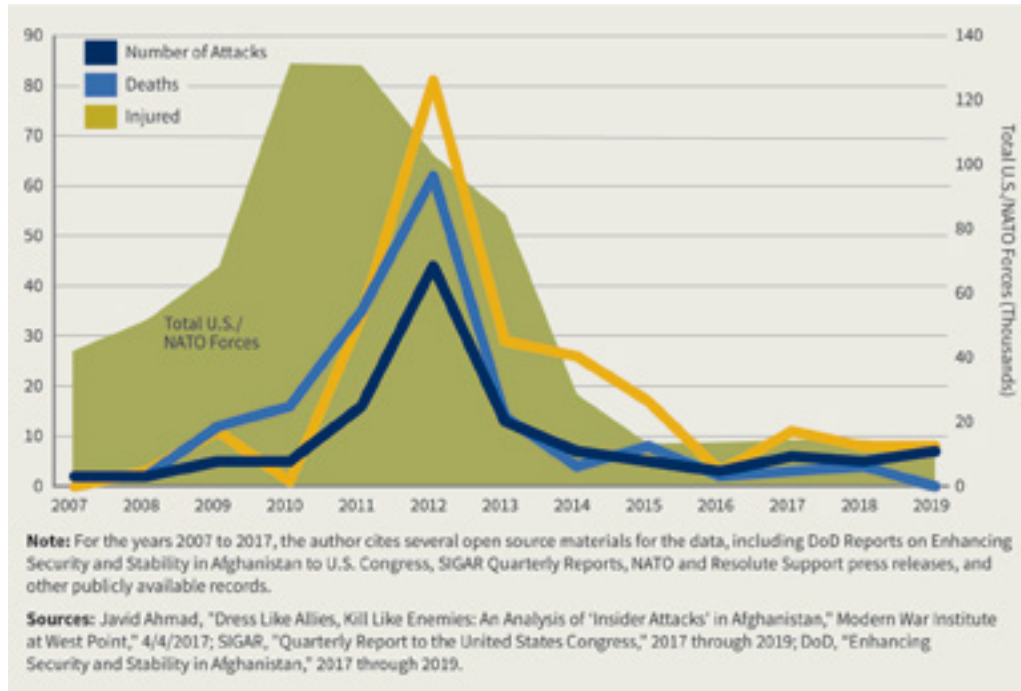


Figure 2.

**Suspected Insider Attacks Targeting U.S. and Coalition Forces Since 2007**

According to the DoD, the Afghan Ministry of Defense (MoD) signed an insider threat policy on September 8, 2017, designed to improve training and procedures related to force protection.<sup>55</sup> However, the number of insider attacks against the ANDSF continued to rise in 2018 and 2019.<sup>56</sup>

Attacks by ANDSF forces, including those committed by Taliban infiltrators who had joined the ANDSF, peaked against U.S. and coalition forces in 2012, roughly aligning with the surge in troops to Afghanistan (see Figure 2).<sup>57</sup>

In contrast to the rising trend of insider attacks against the ANDSF, such attacks against U.S. and coalition forces have remained relatively low since 2015. As discussed in previous Lead IG reports, the Resolute Support mission began in 2015, and since then U.S. and coalition forces have focused on training, advising, and assisting the ANDSF, largely at the corps and ministerial levels.<sup>58</sup> Responsibility for security transferred to the Afghans with the end of the International Security Assistance Force mission in 2014, and since then, U.S. and coalition forces have had less contact with the ANDSF at the tactical level.<sup>59</sup>

As noted in previous Lead IG reports, the redeployment of advisors to lower levels of the ANDSF increases the risk of insider attacks on coalition forces.<sup>60</sup> However, based on available insider attack data, it does not appear that the closer collaboration between U.S. and coalition forces with the ANDSF under Resolute Support has resulted in an increase in insider attacks against coalition forces. USFOR-A reported to the DoD OIG that the MoD and ANA strategy to counter insider attacks includes a multilevel screening process to

**On March 10, the UN Security Council unanimously adopted a U.S.-drafted resolution endorsing the U.S.-Taliban agreement and the joint declaration of the United States and the Afghan government.**

vet all personnel joining the Afghan military during their initial recruitment and training phases, which includes medical, biometric, and drug testing.<sup>61</sup>

Following an insider attack against senior U.S. and Afghan leadership in November 2018, the DoD OIG initiated an evaluation of the screening, vetting, and biometric processes for force protection in Afghanistan. The DoD OIG completed the classified evaluation during this quarter, providing USFOR-A a list of observations and recommended actions.<sup>62</sup> On January 24, USFOR-A published updated policy addressing all of the DoD OIG recommendations.<sup>63</sup> More information about this evaluation and its findings will be provided in a future report's classified appendix.

### **Regional Powers Express Support for Peace in Afghanistan**

On March 10, the UN Security Council unanimously adopted a U.S.-drafted resolution endorsing the U.S.-Taliban agreement and the joint declaration of the United States and the Afghan government. The resolution expressed the council's recognition that a sustainable peace can be achieved only through an Afghan-led, Afghan-owned peace process that leads to a negotiated political settlement.<sup>64</sup>

### **RUSSIA OFFERS TO HOST INTRA-AFGHAN PEACE TALKS**

The United States and Russia also released a joint statement welcoming the signing of the U.S.-Taliban agreement as an important step to end the war in Afghanistan.<sup>65</sup> The DIA told the DoD OIG that Russia expressed support for the U.S.-Taliban agreement, and Russia supported the prospective intra-Afghan dialogue as the best means to form an interim government and facilitate the withdrawal of U.S. troops from Afghanistan.<sup>66</sup> In support of its objectives in the peace talks, Kremlin officials offered to host the intra-Afghan dialogue in Moscow and criticized the political wrangling between President Ghani and Chief Executive Officer Abdullah. Moscow offered to discuss sending military assistance to a future interim government.<sup>67</sup>

According to the DIA, Russia likely sees the Taliban as an unavoidable element of a future Afghan government and supports its inclusion in an interim government. Moscow has denied accusations of supplying weapons to the Taliban, though it does acknowledge providing political support to the group. Russia also supports delisting the Taliban from UN sanctions. Russia has praised northern Afghan power brokers, such as former governor of Balkh province Mohammad Atta Noor and former First Vice President Abdul Rashid Dostum, as bulwarks against what it characterized as an uncontrollable deterioration in the Afghan security situation.<sup>68</sup>

### **CHINA SEEKS TO PROTECT ECONOMIC INTERESTS**

China maintained contact with the Taliban and the Afghan government throughout the peace process and stood by its offer to mediate between the two sides, according to press reporting.<sup>69</sup> The DIA reported to the DoD OIG last quarter that China's strategic objectives in Afghanistan include combating Uighur militants along its western border in Xinjiang and safeguarding economic and infrastructure investments in the region as part of its expansionist global development strategy, the Belt and Road Initiative.<sup>70</sup> According to the

DIA, China expressed interest in continuing to engage the Afghan government and the Taliban to discuss China's perception that Uighurs pose a terrorism threat in the region.<sup>71</sup>

## IRAN STOPS SHORT OF ENDORSING U.S.-TALIBAN AGREEMENT

On March 1, the Iranian Ministry of Foreign Affairs issued a statement on the U.S.-Taliban agreement.<sup>72</sup> Iran stated the departure of U.S. and coalition forces from Afghanistan is a necessary move for peace and stability and endorsed intra-Afghan talks. However, the statement also indicated opposition to the U.S.-Taliban agreement as Iran regards it as an effort to legitimize the U.S. military presence in Afghanistan.<sup>73</sup> Iran's statement asserted that the United States "has no legal standing to sign a peace agreement or to determine the future of Afghanistan."<sup>74</sup>

The DIA reported to the DoD OIG that Iran's strategic objectives relating to Afghanistan continue to be maintaining a stable Afghan central government and security along Iran's eastern border. According to the DIA, Iran's objectives also include protecting Shia populations, eliminating ISIS-K, opposing the U.S. presence in the region, and securing Iranian economic interests.<sup>75</sup> Iran seeks to manipulate any future Afghan government by trying to influence elections and politics and by endeavoring to secure a central role in Taliban reconciliation talks.<sup>76</sup> The DIA reported to the DoD OIG that during the quarter Iran pursued its objectives by engaging the Afghan government politically and economically while providing support to regional power brokers and lethal aid to the Taliban.<sup>77</sup>

According to the DIA, nothing in Iran's March statements suggested Iran will actively oppose the deal, because it has previously voiced support for a U.S. withdrawal from the region.<sup>78</sup> The DIA reported to the DoD OIG that Iran blames the United States for the lack of a clear victor in the presidential election and at the same time calls for forming an inclusive government. Iran did not publicly support either presidential candidate and did not send representatives to President Ghani's inauguration or to former Chief Executive Abdullah's competing ceremony.<sup>79</sup>

Although U.S.-Iran tensions escalated in January following the U.S. airstrike in Baghdad that killed Major General Qassem Soleimani, commander of the Iranian Revolutionary Guard Corps Qods Force, according to the media reports, there were no credible increased security threats in Afghanistan due to those tensions.<sup>80</sup> Soleimani is considered responsible for the formation of the Fatemiyoun Brigade, a mostly Afghan militia of Shia Hazara men that Iran deployed to Syria in support of the Syrian regime in that country's civil war.<sup>81</sup> Media reports speculated that the thousands of Fatemiyoun Brigade members that have returned to Afghanistan from the fight in Syria could pose a threat to stability if they establish a functional command structure.<sup>82</sup>

According to the DIA, fewer than 3,000 Fatemiyoun fighters have returned to Afghanistan.<sup>83</sup> The DIA assessed that, as of early 2020, returned Fatemiyoun fighters had not significantly affected the security environment in Afghanistan. The DIA told the DoD OIG that it assessed there are no indications that Iran continues to support the returned fighters, or that Iran intends to keep them organized as a militia in Afghanistan. However, Iran is likely able to re-contact fighters for additional deployments to Syria.<sup>84</sup> The lack of Iranian support on the ground, the pro-Afghan government stance of most Hazaras, and the risk of backlash

**The DIA reported to the DoD OIG that Iran's strategic objectives relating to Afghanistan continue to be maintaining a stable Afghan central government and security along Iran's eastern border.**



**The DIA reported to the DoD OIG that Pakistani security forces have continued counterterrorism and counter-insurgency operations near the Afghan border.**

from the Taliban and Afghan government reduce the appeal to Tehran of using these fighters to further their interest in Afghanistan, according to the DIA.<sup>85</sup>

### **PAKISTAN SEEKS TO INFLUENCE INTRA-AFGHAN TALKS**

According to the DIA, Pakistan’s strategic objectives in Afghanistan continue to be countering Indian influence and mitigating spillover of instability into its territory. The DIA reported that Pakistan likely views increased Taliban influence in Afghanistan as supporting its overall objectives and will seek to influence intra-Afghan peace talks in a direction favorable to Pakistan.<sup>86</sup>

The DIA reported to the DoD OIG that Pakistani security forces have continued counterterrorism and counterinsurgency operations near the Afghan border. Islamabad is taking unilateral steps to secure its border with Afghanistan to counter militants, for example by building physical barriers, which caused periodic incidents of cross-border fire between security forces. The disputed border undermines bilateral relations between Pakistan and Afghanistan.<sup>87</sup> The DIA also reported to the DoD OIG that Pakistan’s internal operations continue to be focused on Pakistani militant groups, but may periodically focus on reducing Afghan militant groups’ operational capabilities.<sup>88</sup> While the DIA said that Pakistan’s border security activities almost certainly give top priority to keeping militants from crossing into Pakistan, the DoD OIG notes that Pakistan has a long history of allowing militants to cross back and forth across Pakistan’s border.<sup>89</sup>

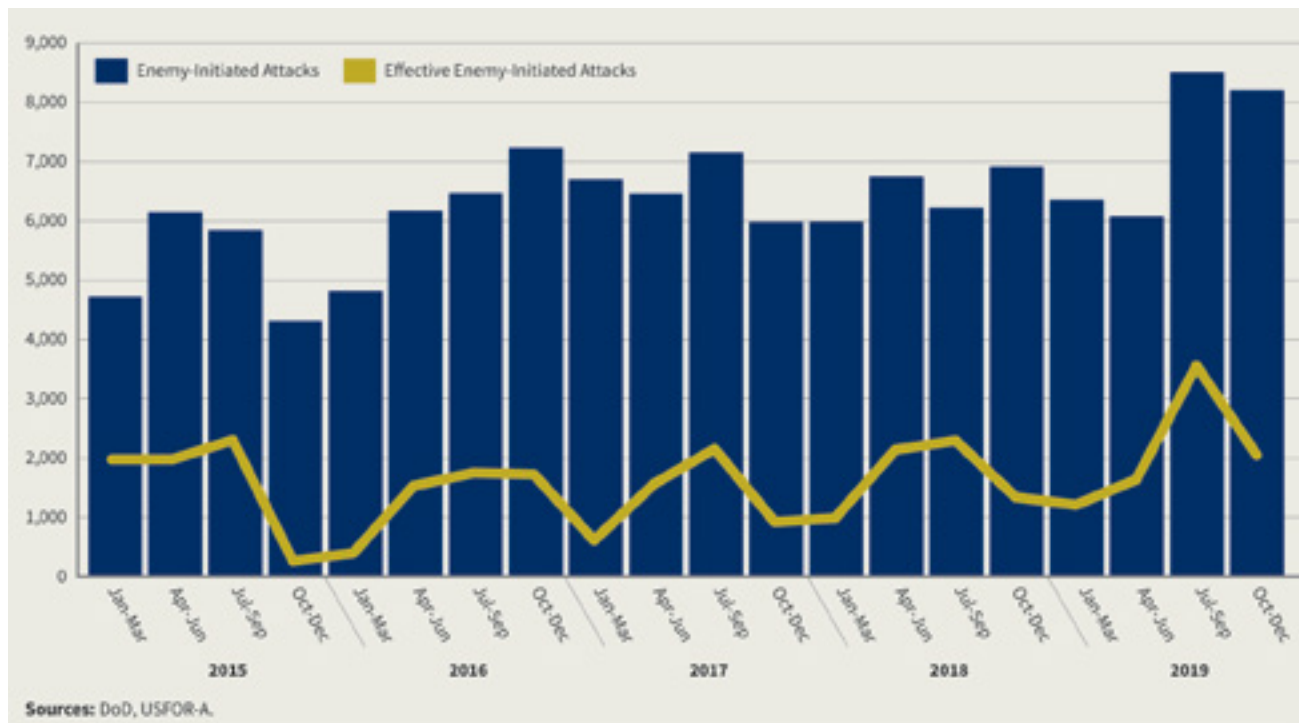
## **MEASURES OF THE CONFLICT**

### **USFOR-A Restricts Public Release of Number of Enemy-Initiated Attacks During Quarter**

Previous Lead IG reports have included USFOR-A data on the number of “enemy-initiated attacks” and “effective” enemy-initiated attacks in Afghanistan.<sup>90</sup> This is data that is also reported by the DoD in its semiannual report to Congress. Enemy-initiated attack data provide insight into the location, type, and frequency of violence, and past DoD OIG reporting has used these data as one measure of the conflict. However, this quarter USFOR-A withheld this data from public release, stating the information on enemy-initiated attacks is “now a critical part of deliberative interagency discussions regarding ongoing political negotiations between the U.S. and the Taliban.”<sup>91</sup> The DoD told the DoD OIG in early May that the U.S. Government was using the data in its deliberations over whether the Taliban is abiding by the terms of the agreement. The DoD stated that once the deliberations are complete, the attack data can be released to the public.<sup>92</sup>

USFOR-A defines enemy-initiated attacks as attacks by the Taliban, ISIS-K, or other enemy groups. An enemy-initiated attack is labeled as effective if it results in a casualty (a person killed or wounded). As shown in Figure 3, and reported in the previous Lead IG report on OFS, there were 8,204 enemy-initiated attacks last quarter, and 3,027 of those were effective enemy-initiated attacks. While the number of attacks in the last 3 months of 2019 decreased from the prior quarter, as is typical for the winter months, it was still the second-highest number since OFS began in 2015.

Figure 3.

**Enemy-Initiated Attacks, January 2015 through December 2019****HIGH-PROFILE ATTACKS KILL DOZENS IN KABUL**

Resolute Support defines a high-profile attack as an incident that involves a suicide bomber or vehicle-borne improvised explosive device (VBIED).<sup>93</sup> According to the DoD's December 2019 semiannual report to Congress on Afghanistan, Afghan and international forces have prioritized preventing high-profile attacks in Kabul, particularly after a truck bomb attack in May 2017 that killed approximately 150 people.<sup>94</sup> The DoD stated that the Taliban and ISIS-K conduct high-profile attacks in Kabul because they "attract media attention, create the perception of widespread insecurity, and undermine the legitimacy of the Afghan government."<sup>95</sup>

USFOR-A reported two high-profile attacks in Kabul during the quarter.<sup>96</sup> On February 11, a suicide bomber detonated outside of a military academy in Kabul, killing 6 and wounding 12, according to news sources.<sup>97</sup> Two of those killed in the attack were civilians and the other four were military personnel. No group claimed responsibility for the attack.<sup>98</sup> According to USFOR-A, the second high-profile attack occurred March 6.<sup>99</sup> News sources reported that ISIS-K conducted a coordinated attack on a Shia gathering, killing 32 and wounding at least 80.<sup>100</sup> Former Chief Executive Abdullah was one of those in attendance at the gathering but escaped unharmed.<sup>101</sup>

Another notable attack occurred in Kabul on March 25, but it did not qualify as a high-profile attack under Resolute Support's criteria. According to news sources, ISIS-K took responsibility for a single gunman's attack on a Sikh and Hindu temple in Kabul during a morning worship

**UNAMA reported 1,293 civilian casualties this quarter (533 killed and 760 injured).**

ceremony.<sup>102</sup> The attack killed 25 civilians and wounded 8; Afghan security forces successfully rescued 80 additional civilians from the temple after an hours-long battle.<sup>103</sup>

### Civilian Casualties Decrease

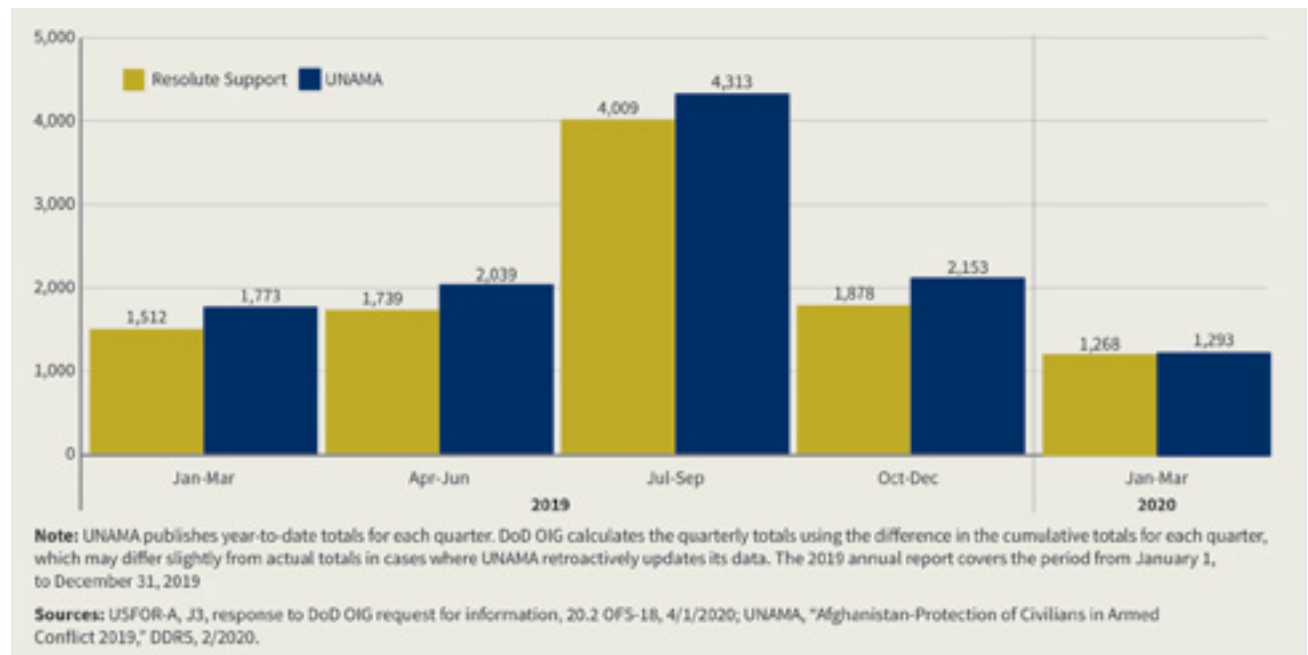
This quarter, Resolute Support reported that civilian casualties continued to decrease from the previous two quarters—in part due to the signing of the U.S.-Taliban agreement. Resolute Support reported that it verified 1,268 civilian casualties (486 killed and 782 wounded) during the January to March period, compared to 1,878 the previous quarter.<sup>104</sup> There were 783 fewer casualties this quarter than during the same quarter last year. The most common cause of civilian casualties this quarter was direct fire, causing 590 civilian casualties, followed by improvised explosive devices, accounting for 404 civilian casualties. The provinces with the greatest numbers of civilian casualties were Kabul, Kunduz, Helmand, Nangarhar, and Herat.<sup>105</sup>

The United Nations Assistance Mission in Afghanistan (UNAMA) also provides a quarterly report of civilian casualties in Afghanistan. UNAMA reported 1,293 civilian casualties this quarter (533 killed and 760 injured). This was the lowest civilian casualty total recorded by UNAMA for a January through March quarter since 2012.<sup>106</sup>

UNAMA reported a significant decrease of civilian casualties attributed to the Taliban during the first 2 months of the year in comparison to the same period in 2019. However, in the month of March, following the reduction in violence week and the signing of the February

Figure 4.

**Civilian Casualties by Reporting Organization, January 2019–March 2020**



29 agreement between the United States and the Taliban, civilian casualties attributed to the Taliban increased in comparison to March 2019. In its report, UNAMA stated that it was “gravely concerned with the acceleration of violence observed in March,” which it said was mainly a function of Taliban attacks on the ANDSF and could result in additional civilian casualties.<sup>107</sup>

On February 22, UNAMA issued its annual report of civilian casualties in Afghanistan for 2019. UNAMA documented 10,392 civilian casualties (3,403 killed and 6,989 injured) in 2019, representing a 5 percent decrease as compared to 2018 (10,994 with 3,803 killed and 7,191 injured) and the lowest overall number of civilian casualties since 2013. UNAMA reported that the reduction was driven by a decrease in civilian casualties caused by ISIS-K. However, civilian casualties caused by other parties, especially the Taliban, increased, with significant fluctuations coinciding with gains and setbacks made during peace negotiations between the United States and the Taliban.<sup>108</sup>

While Resolute Support and UNAMA often report similar overall trends in civilian casualties, their data also expose differences in total numbers and attribution of responsibility. This is due, in large part, to differences in methodology. Resolute Support assesses reports of civilian casualties using ANDSF and coalition operational reports, aircraft video footage, records of U.S. and Afghan weapons releases, and other coalition and Afghan government-generated information.<sup>109</sup> UNAMA investigates reports of civilian casualties using witness accounts and statements from Afghan officials.<sup>110</sup> In addition, the two organizations use different definitions of “civilian,” which UNAMA defines more broadly than Resolute Support.<sup>111</sup>

## U.S. Military Fatalities

Seven U.S. military personnel died in Afghanistan during the quarter, according to the DoD. Two Army Soldiers died in January when their vehicle struck an improvised explosive device.<sup>112</sup> Two Air Force officers died in January when their Bombardier E-11A aircraft crashed in Ghazni province.<sup>113</sup> Two Army Soldiers died following combat operations in the February 8 incident in Nangarhar province, discussed above.<sup>114</sup> One Soldier died in a non-combat related incident at Bagram Airfield in February.<sup>115</sup>

## PARTNER FORCE DEVELOPMENT

Under the NATO-led Resolute Support mission, the United States works with 39 NATO member states and partner states to train, advise, and assist (TAA) the ANDSF.<sup>116</sup> This includes efforts to build the capacity of the Afghan National Army (ANA), ANA Territorial Force (ANA-TF), Afghan National Police (ANP), Afghan Air Force (AAF), Afghan Local Police (ALP), and Afghan Special Security Forces (ASSF). It also includes efforts to build the capacity and long-term sustainability of the Afghan security ministries. The Combined Security Transition Command–Afghanistan (CSTC-A) implements capacity-building programs at the ministerial level and the regional Train Advise and Assist Commands implement programs at the ANA Corps level and below.

CSTC-A reported that there were three incidents that caused partial suspension of TAA efforts during the quarter. CSTC-A stated that the first incident that resulted in a suspension was an “ongoing threat to personal safety” on February 8, but did not provide further details.<sup>117</sup>



**U.S. Special Forces and Afghan Special Security Forces work and train together in eastern Afghanistan. (U.S. Air Force photo)**

The second suspension of face-to-face TAA activities occurred on March 9, as a result of threat streams regarding the presidential inauguration.<sup>118</sup> The third occurrence, described as a partial suspension of face-to-face TAA activities, began on March 14, was due to the COVID-19 pandemic, and was ongoing as of the time of this report's publication.<sup>119</sup>

CSTC-A reported to the DoD OIG that there was minimal, mission essential face-to-face interactions for TAA, which followed necessary health and safety measures. CSTC-A added that U.S. and coalition forces managed to train, advise, and assist Afghan partners through telephone, text messages, e-mail, and other communications.<sup>120</sup> CSTC-A told the DoD OIG that as further suspension or restriction of TAA activities is required, normal practice and procedures are to minimize risk to the force and to restrict TAA engagements to mission essential activities.<sup>121</sup> In addition to the partial suspension of TAA activities in response to COVID-19, CSTC-A reported that it spent \$18 million of Afghanistan Security Forces Fund (ASFF) for COVID-19 related supplies for ANDSF during the quarter.<sup>122</sup>

### **Advisor Network and Assessing TAA Efforts**

The coalition uses the Advisor Network (ANET) software tool to log and track its advising efforts. CSTC-A told the DoD OIG that the purpose of ANET is to create a record of periodic assessments of ANDSF capabilities in order to enable a better understanding of the people, places, and processes that inform targeted TAA efforts.<sup>123</sup> Resolute Support military and civilian advisors use ANET to track and understand advisor engagements with their Afghan counterparts, as well as facilitate strategic decision making for future mission development. TAA staff use ANET to establish measures of performance and common criteria that define levels of performance.<sup>124</sup>

Following each meeting with Afghan counterparts, advisors use ANET to log the event and provide a ranked assessment based on their observations of the criteria that define the levels of performance. CSTC-A stated that these assessments are then averaged across the month

to determine level of effort and progress. This metric indicates whether particular strategies are working effectively or are stalled, thereby enabling an increase in the application of resources or a shift in focus, according to CSTC-A.<sup>125</sup> TAA advisors are expected to follow protocols that are designed to limit advisor bias and to promote consistency in their assessments across different observations.<sup>126</sup>

Last quarter, CSTC-A reported that it changed the method by which advisors assess, monitor, and evaluate progress within the MoD and Ministry of Interior Affairs (MoI). This included standardizing metrics to assess the effectiveness of TAA efforts by incorporating the “assess, monitor, and evaluate” objectives that guide CSTC-A’s advising efforts.<sup>127</sup>

This quarter, CSTC-A reported to the DoD OIG that advisors now use “assess, monitor, and evaluate” functions in the ANET system as part of their daily TAA activities.<sup>128</sup> CSTC-A stated that making the assessment part of the daily TAA activity improves the ability to monitor the performance as well as the ability to evaluate the overall progress of Afghan institutions. In this way, a more complete, consistent, and accurate understanding of ANDSF abilities is possible over time.<sup>129</sup>

However, CSTC-A’s regular revision of the methodology for tracking ministerial progress and establishing a new baseline for its methodology and metrics makes it difficult to track progress over time. Previous Lead IG reports have stated that these changes make it difficult for the DoD OIG to assess progress of TAA efforts.<sup>130</sup>

CSTC-A provided a classified assessment of the effectiveness of TAA efforts during the quarter, which will be discussed in a future report’s classified appendix.

## ANDSF Works to Eliminate or Fortify Checkpoints

For several years, USFOR-A has reported that the ANDSF relies too heavily on operating small checkpoints throughout the country.<sup>131</sup> These checkpoints typically are temporary positions staffed by 10 to 20 soldiers and/or police without dependable logistics support or officer leadership.<sup>132</sup> While checkpoints are intended to provide visible assurances to the local population that the government is providing security, the ANDSF assigned to static positions reduces the number of forces available to conduct offensive operations, and they often present easy targets. Furthermore, USFOR-A told the DoD OIG that attacks on checkpoints are a leading cause of ANDSF casualties.<sup>133</sup>

CSTC-A stated to the DoD OIG that its advisory efforts with the MoD and MoI aim to reduce the number of checkpoints in order to preserve ANDSF combat power, enable maneuver warfare, and reduce the number of lightly defended static positions that are subject to frequent attacks. Additionally, reducing checkpoints alleviates the logistics burden on a stressed distribution system by not having to deliver food, ammunition, personnel, and equipment to so many remote sites.<sup>134</sup> USFOR-A stated that it could not accurately estimate what percentage of ANDSF personnel were assigned to checkpoints.<sup>135</sup> CSTC-A told the DoD OIG that the ANDSF had previously operated more than 10,000 known checkpoints across the country.<sup>136</sup> The MoD and MoI, in compliance with an Afghan presidential decree to reduce and reinforce checkpoints, have developed plans to identify and mitigate the most vulnerable checkpoints, according to CSTC-A.<sup>137</sup>

**While checkpoints are intended to provide visible assurances to the local population that the government is providing security, the ANDSF assigned to static positions reduces the number of forces available to conduct offensive operations, and they often present easy targets.**

According to CSTC-A, the ANDSF is in the process of identifying 400 of the most dangerous checkpoints so they can be removed or reinforced into more heavily fortified patrol bases if they have a high tactical value.<sup>138</sup> CSTC-A stated that a patrol base is considered a more survivable platoon- or company-sized facility, equipped with guard towers, berms, concertina wire, and limited logistical capability for the care and feeding of soldiers.<sup>139</sup> As of this quarter, the MoI had either reduced or reinforced 197 of the 200 checkpoints it initially identified as most dangerous, and the MoD had reduced 220 checkpoints, repositioning those soldiers to 49 newly constructed patrol bases and 19 checkpoints that were upgraded into patrol bases.<sup>140</sup>

CSTC-A has previously reported optimistic assessments to the DoD OIG of ANDSF efforts to reduce and reinforce checkpoints. For at least the last three quarters, CSTC-A has stated that “the ANDSF took steps” and “made great progress” toward this goal.<sup>141</sup> However, Afghan government initiatives have struggled to achieve long-term gains since local Afghan officials want ANDSF checkpoints in their areas because they see checkpoints as evidence the government is providing security, according to CSTC-A.<sup>142</sup>

CSTC-A reported to the DoD OIG that reducing checkpoints while simultaneously fighting a war presents significant challenges in construction, materiel delivery, security, and maintaining ground lines of communication. Due to the limited supply of military-grade construction materials, the ANA did not construct many of its patrol bases consistent with standardized design approved by the MoD. CSTC-A also stated that it has limited visibility to validate the MoD’s statements about the reduction in number of checkpoints and ensure adequate construction of patrol bases.<sup>143</sup>

## Afghan Local Police Funding Ends in September

Previous Lead IG reporting raised questions about USFOR-A’s plans for the future of the ALP, the network of locally recruited security forces that were intended to provide security in Afghan villages and rural areas.<sup>144</sup> This quarter, NSOCC-A confirmed plans to dissolve the ALP, which was staffed with about 18,000 members this quarter.<sup>145</sup>

NSOCC-A reported to the DoD OIG that U.S. support for the ALP through the ASFF will end on September 30.<sup>146</sup> NSOCC-A reported that to mitigate potential security risks associated with dissolving the program, the Afghan government developed a tentative plan for post-dissolution employment options and recovery of ALP weapons and equipment. The provincial headquarters will be responsible for collecting weapons and equipment from demobilized ALP personnel and will consolidate equipment at the Regional Logistics Centers for further disposition.<sup>147</sup> DoS officials reported that implementing this strategy will be challenging, as ALP leadership has stated that they have limited ability to carry out the strategy and there is a lack of coordination with civilian public and private sector organizations that could help to find employment opportunities for former members of the ALP.<sup>148</sup>

The demobilization plan, to be led primarily by the MoI, will dissolve ALP units by district, according to their assessed effectiveness and an estimated level of risk, and will include severance pay, depending on final MoD and MoI input, as well as CSTC-A approval.<sup>149</sup>

NSOCC-A reported that in order to mitigate the potential of creating future insurgents, it is working with the MoI, the MoD, and the Office of the National Security Council to

**This quarter, NSOCC-A confirmed plans to dissolve the ALP, which was staffed with about 18,000 members this quarter.**

identify and encourage ALP recruitment into the ANA and ANA-TF, and the ANP. The MoI tasked provincial governors with finding civil employment for ALP members ineligible for recruitment. CSTC-A reported that it is encouraging the Afghan government to devise an Afghan solution to this issue.<sup>150</sup>

The DoD OIG notes that unemployment in Afghanistan is extremely high, and the COVID-19 outbreak has exacerbated economic stresses in the country.<sup>151</sup> It is unclear what employment opportunities the Afghan government will be able to create for demobilized ALP members who are not absorbed into other ANDSF units. Previous Lead IG reporting raised questions about whether well-armed but newly unemployed ALP members would join the ranks of violent extremist groups or local power brokers, who have previously used ALP units as their own private militias.<sup>152</sup>

## **ANA-TF Expansion Pauses to Allow Greater Integration with ANA**

Created by presidential decree in 2018, the ANA-TF was designed as a locally recruited and enduring component of the ANA, according to USFOR-A.<sup>153</sup> This force serves as a “holding” force to allow conventional ANA units to focus on other operational responsibilities. USFOR-A reported that a notable contribution of the ANA-TF this quarter was its assistance in securing home districts liberated from ISIS-K by ANDSF operations in southern Nangarhar province.<sup>154</sup>

The ANA-TF was designed to be more accountable than the locally controlled ALP units, which had a similar mission and were often criticized for predatory behavior.<sup>155</sup> USFOR-A stated that this greater accountability derives from a combination of the support of the community elders in the district, oversight from government representatives, command leadership from an ANA corps commander, and Train Advise Assist Command (TAAC) oversight.<sup>156</sup> ANA-TF recruitment and vetting takes two forms: through the centralized ANA Recruiting and Education Command and through the local formal and informal leadership structures.<sup>157</sup> According to USFOR-A, this additional level of vetting distinguishes the ANA-TF from the rest of the ANA and provides screening through both an MoD and local process.<sup>158</sup>

As with the rest of the ANA, ANA-TF recruits undergo 12 weeks of Basic Warrior Training followed by 4 weeks of training in their assigned companies.<sup>159</sup> USFOR-A noted an exception to this in the 201st Corps, where its commander relies more heavily on ANA-TF soldiers than other corps and provides 5 weeks of company-level training that includes day and night iterations of live-fire maneuver exercises.<sup>160</sup> USFOR-A also identified an “extreme circumstances” exception, where ANA-TF soldiers complete 3 weeks of additional training instead of 4.<sup>161</sup> Examples of “extreme circumstances” include when ANA clearing operations demand immediate hold forces to consolidate tactical gains, or when removing ANA-TF recruits to a regional or Kabul training center is not feasible because of their location, according to USFOR-A.<sup>162</sup> However, USFOR-A stated that less than 5 percent of the active ANA-TF received abbreviated training, and this occurred on a case-by-case basis.<sup>163</sup>

USFOR-A told the DoD OIG that TAA efforts for the ANA-TF help ensure the ANA fully supports and sustains the ANA-TF.<sup>164</sup> USFOR-A reported that an ANA-TF Coordination Cell at Resolute Support headquarters provides oversight of the program, managing a network of





**Afghan National Army trainees stand while waiting to be greeted by Afghan Minister of Defense Asadullah Khalid, Deputy Defense Minister Dr. Yasin Zia, and Resolute Support Commander General Scott Miller in Kabul. (U.S. Army Reserve photo)**

primarily Security Force Assistance Brigade (SFAB) advisors at the brigade and battalion levels.<sup>165</sup> According to USFOR-A, SFABs are “uniquely positioned to provide direct touchpoints” with the ANA-TF units.<sup>166</sup>

USFOR-A did not provide additional details on how advisors assess ANA-TF effectiveness at the company level. At the ministerial level, the ANA-TF Coordination Cell continues to work toward creating more involvement from the Office of the National Security Council, which previously has not had a high level of involvement with the ANA-TF, according to CSTC-A.<sup>167</sup> CSTC-A stated that the Office of the National Security Council is key in “identifying those districts deemed politically, socially, or economically important and providing the guidance and direction to the MoD in [the] employment of the ANA-TF.”<sup>168</sup> According to CSTC-A, the ANA failed to fully integrate the ANA-TF into its organizational hierarchy. USFOR-A reported that some among the ANA leadership do not consider the ANA-TF as a useful component of ANA operations.<sup>169</sup> In addition, USFOR-A reported that some among the regular ANA forces believe that the ANA-TF, as an emerging unit, is somewhat “inferior.” Furthermore, some ANA regular commanders are confused with how to employ the ANA-TF, as well as how to equip them.<sup>170</sup> According to CSTC-A, these perceptions have caused the ANA-TF to struggle with gaining full acceptance within the ANA.<sup>171</sup>

However CSTC-A reported that, in large part due to its TAA efforts and support from MoD leadership, it has seen increased ANA-TF utilization and integration in current operations.<sup>172</sup> In addition to the aforementioned integration difficulties, the ANA-TF has historically faced recruitment challenges, especially in areas where the ANA Recruiting Element was unable to build personal relationships with local leaders.<sup>173</sup> This quarter, CSTC-A stated that recruiting has been successful in some areas where ANA-TF companies are at or near

full strength. However there are still problems with recruiting as a whole, especially in areas where the ANA-TF is not fully embraced and supported by the ANA commanders.<sup>174</sup>

At the end of FY 2019, USFOR-A reported to the DoD OIG that it anticipated completing the second phase of ANA-TF expansion to 105 companies by February 1, 2020, roughly aligning with the schedule CSTC-A reported to the DoD OIG in previous reporting.<sup>175</sup> Companies within the ANA-TF are composed of up to 121 soldiers operating in their home districts.<sup>176</sup> USFOR-A reported this quarter 96 companies are operational, or in training, with the remaining 9 planned.<sup>177</sup> Due to the challenges with integrating the ANA-TF into the ANA organizational hierarchy, General Miller paused plans to expand the ANA-TF.<sup>178</sup> CSTC-A reported to the DoD OIG that expansion will resume “once ANA senior leadership and subordinate corps [commanders] address some of the programmatic and sustainment shortfalls within the ANA-TF.”<sup>179</sup> Apart from the previously mentioned integration difficulties, these shortfalls include uneven equipment and weapons distribution, which largely stem from the lack of Corps commander and local leader support.<sup>180</sup>

## ANA Specialty School Attendance Decreases

CSTC-A reported that Basic Warrior Training attendance and graduation rates remained relatively high during the quarter. Basic Warrior Training is the initial 12-week course that all ANA recruits must complete before being assigned to an army unit. Four Basic Warrior Training courses finished during the quarter, and of the total 4,563 enrolled in the 4 courses, 4,424 graduated.<sup>181</sup> The 97 percent graduation rate was an improvement from last quarter’s 91 percent (3,908 graduating out of 4,304 enrolled). This quarter’s enrollment and graduation rates remained consistent with previous levels, following a slight dip in the numbers during the June 1 to September 30, 2019, reporting period, which CSTC-A attributed to a normal fluctuation in a training and recruiting cycle.<sup>182</sup>

While Basic Warrior Training attendance and graduation rates remained relatively high, advanced specialty training school attendance remains low.<sup>183</sup> The ANA currently has 11 schools divided among 4 specialty branches: Combat Arms Schools, Combat Support Schools, Combat Service Support Schools, and General Services Branch Schools. An MoD directive states that all ANA Basic Warrior Training graduates are supposed to go directly to advanced training for their specialty role in the army. However, the ANA Chief of General Staff contradicted the MoD directive in 2017 when he directed that all basic training graduates be assigned immediately to their units, which then decide whether the soldiers should attend advanced training.<sup>184</sup>

Since 2017, the ANA has experienced low attendance rates at specialty schools and a commensurate low rate of soldiers proficient in their unique military occupational specialties. As shown in Table 1, utilization rates at some ANA branch schools this quarter decreased while rates at others increased from last quarter. However, overall, attendance at specialty schools has increased since December 2018, when utilization rates at most ANA branch schools were below 25 percent.<sup>185</sup>

Utilization rates remained high for the Combat Arms Branch School, but low in schools that train soldiers in support roles such as logistics, finance, and human resources.<sup>186</sup> CSTC-A told the DoD OIG that ANA branch school attendance is low, particularly for support

**CSTC-A reported that Basic Warrior Training attendance and graduation rates remained relatively high during the quarter.**

Table 1.

**Training Utilization Rates of ANA Branch Schools**

ANA Branch School	Capacity Dec 2019	Utilization Rate Dec 2019	Capacity Mar 2020	Utilization Rate Mar 2020
<b>Combat Arms Schools</b>	774	78%	1,898	63%
<b>Combat Support Schools</b>	1,355	43%	1,295	61%
<b>Combat Service Support Schools</b>	1,450	35%	1,962	48%
<b>General Services Branch Schools</b>	210	52%	200	47%

**Note:** CSTCA previously reported data according to the four branch schools, and specialty schools within each branch (e.g., logistics, finance, and human resources) under combat service support schools. This quarter the data is presented as general utilization rates for consistency.

**Source:** CSTC-A, response to DoD OIG request for information, 20.2 OFS-22B, 3/28/2020.

functions, due to attrition and the need for soldiers to conduct operations. CSTC-A told the DoD OIG that the ANA does not view training for support functions, such as military police, as a high priority.<sup>187</sup> Furthermore, it is difficult for ANA personnel serving in remote areas to travel to Kabul and Mazar-i-Sharif to attend advanced training due to travel time, distance, winter weather, and security threats.<sup>188</sup>

According to CSTC-A, the Combat Support and Combat Service Support Schools increased their utilization rates despite COVID-19 mitigation measures and security threats. While the utilization rate for Combat Arms School decreased, the capacity rate more than doubled from 774 in December 2019 to 1,898 in March 2020 with a graduation number of 1,198, according to CSTC-A data. CSTC-A stated that due to COVID-19 and mitigation measures, some students were unable to complete courses. Therefore, the number of graduates was lower than expected.<sup>189</sup>

CSTC-A told the DoD OIG that it continued to advise the ANA that better trained soldiers are more effective and less likely to desert or become casualties, and that CSTC-A works with TAAC advisors to encourage corps-level commands to release personnel to attend the notionally mandatory advanced training.<sup>190</sup> CSTC-A also told the DoD OIG that the ANA Chief of General Staff ordered a much higher proportion (52 percent) of the Basic Warrior Training class that graduated on February 24 to attend advanced training, and the MoD Universal Training Education Directorate Command continues to push the ANA General Staff to increase attendance rates at advanced training.<sup>191</sup>

**ANA Falls Short, ANP Meets Vehicle Maintenance Goals**

For years, the ANDSF has struggled to maintain its ground vehicles. Under the 2018 National Maintenance Strategy–Ground Vehicle Support contract, a DoD contractor provides maintenance services on ANDSF ground vehicles and training to ANDSF ground vehicle

maintenance technicians. Over the 5 years of the contract, the contractors are expected to develop the capacity of the ANA and ANP so they can assume an increasing share of maintenance tasks at ANDSF regional maintenance sites. CSTC-A reported to the DoD OIG that the ANA should be able to perform 90 percent of maintenance tasks and the ANP should be able to perform 65 percent of such tasks by the end of the fifth contract year in 2023.<sup>192</sup>

This quarter, the ANA was short of meeting the current option year goal of a 70 percent work share of ground vehicle maintenance (see Table 2).<sup>193</sup> The ANA performed 42 percent of tasks in January and increased to 53 percent in March. In the previous quarter, monthly performance ranged from 47 to 53 percent of tasks at maintenance sites.<sup>194</sup> The ANP performed between 23 and 25 percent of its vehicle maintenance tasks per month, which was slightly higher than last quarter's workshare, between 21 and 24 percent, but on average slightly below the current option year goal of 25 percent. (See Table 2).<sup>195</sup> CSTC-A noted that changing security environments and hostile combat operations affected ANA and ANP maintenance performance, and added that the ANA and ANP still have six months remaining in the current contract option year to accomplish performance goals.<sup>196</sup>

The contract—and associated workshare ratios—does not include tasks performed outside of maintenance facilities by contractor “contact teams.”<sup>197</sup> A contractor contact team is a group of contractors who perform maintenance outside of designated maintenance facilities. For example, a contact team may be responsible for the repair of a disabled vehicle that cannot be transported to the maintenance facility. The number of contractor contact team work orders performed on ANA vehicles is often double the number of contractor tasks performed at the maintenance centers.<sup>198</sup>

Table 2.  
ANA and ANP Ground Vehicle Maintenance Tasks Performed by Afghans and Contractors

Afghan National Army							
		January 2020		February 2020		March 2020	
Maintenance Facility	Afghan	1,011	42%	885	50%	764	53%
	Contractor	1,403	58%	874	50%	671	47%
Off-Site	Contractor Contact Team	1,277		1,739		1,352	

Afghan National Police							
		January 2020		February 2020		March 2020	
Maintenance Facility	Afghan	809	23%	647	25%	478	24%
	Contractor	2,728	77%	1,937	75%	1,528	77%
Off-Site	Contractor Contact Team	1,575		1,736		1,558	

Source: CSTC-A. 20.2 OFS-20A

**OUSD(P) reported that the SMW has identified pilot and maintainer candidates for the CH-47 program, and that these individuals were in English language training this quarter.**

Furthermore, the contract and associated data does not account for ANDSF maintenance tasks completed at smaller bases and facilities where contractors are not present. OUSD(P) told the DoD OIG that for example, ANA battalions perform maintenance work that is not captured in any reporting mechanism, and therefore those tasks are not counted toward ANDSF work share.<sup>199</sup>

### **DoD Adjusts Afghan Air Force Modernization Plan**

OUSD(P) reported to the DoD OIG that the DoD has not changed its strategy to transition the AAF from the Russian-made Mi-17 to U.S. rotary wing aircraft. However, the DoD has revised its procurement objectives for U.S. helicopters.<sup>200</sup> According to its December 2019 semiannual report to Congress regarding security and stabilization in Afghanistan, the DoD approved the final phase of the Afghan aviation modernization plan, under which CH-47 Chinook twin-engine, tandem rotor, medium-lift helicopters will replace the Special Mission Wing's (SMW) Russian-made Mi-17 helicopters by 2023.<sup>201</sup>

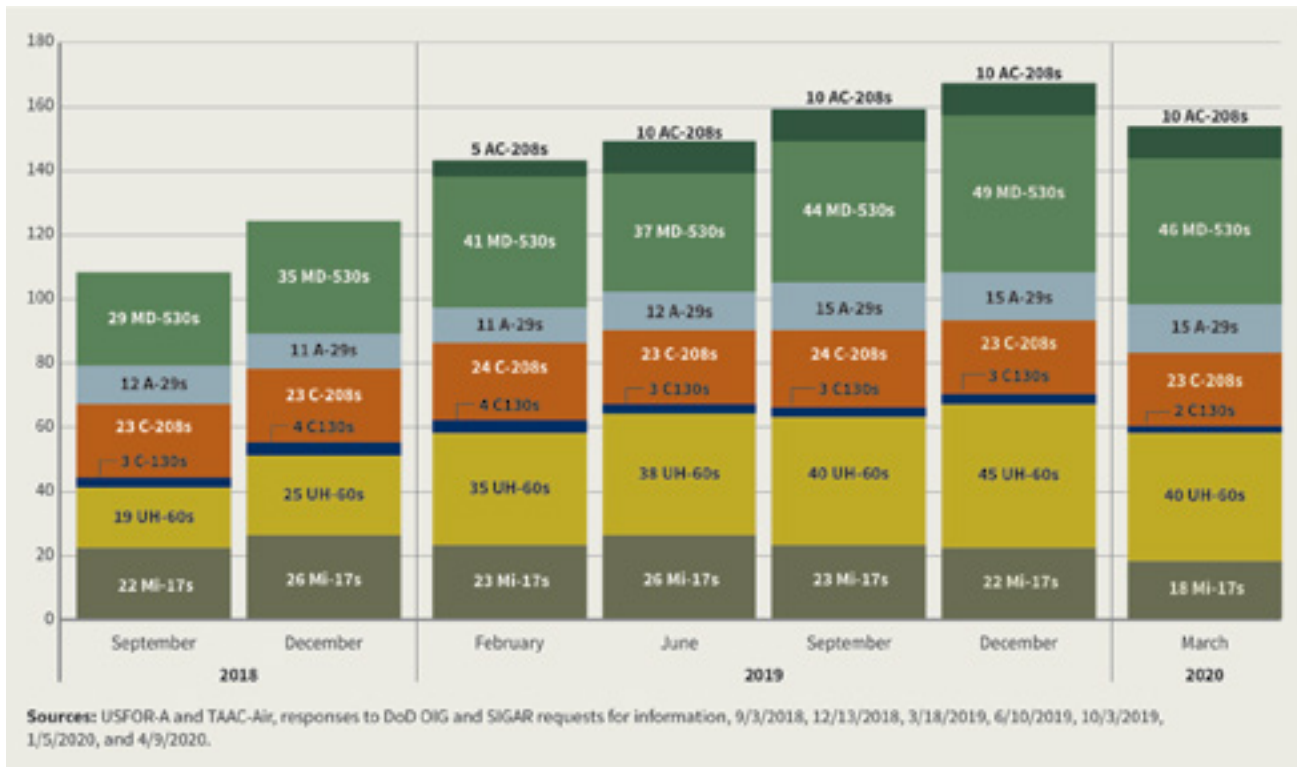
According to OUSD(P), CH-47s were not included in the original 2016 modernization plan because the DoD had not identified a feasible acquisition strategy. OUSD(P) stated that the DoD identified a strategy in 2018, which was approved as part of the overall aviation plan.<sup>202</sup> Train Advise Assist Command–Air (TAAC-Air) reported that in order to sustain the aircraft, TAAC-Air calculated the amount of crews needed based on UH-60 Black Hawk helicopter deliveries and adjusted its plan has to ensure the AAF has the appropriate amount of crews for the amount of aircraft.<sup>203</sup>

According to OUSD(P), the plan is to procure up to 20 CH-47s from the U.S. Army and transfer them to the SMW. The DoD also reduced the number of UH-60s provided to the AAF and SMW from a planned 159 to a total of 53. OUSD(P) told DoD OIG that the change was based on a 2019 review that determined Afghan requirements could be met with fewer UH-60s.<sup>204</sup> According to OUSD(P), the transition to the UH-60 is complete.<sup>205</sup>

OUSD(P) reported that the SMW has identified pilot and maintainer candidates for the CH-47 program, and that these individuals were in English language training this quarter. Initial Entry Rotary Wing classes will expand from 20 to 25 students with the goal of providing for the additional pilots that the CH-47s will require. Afterward, prospective CH-47 pilots will attend a 9-month Aircraft Qualification Course conducted by contracted instructors at third country training locations using existing training contracts, after which they will attend 3 months of mission qualification training in Afghanistan, according to the DoD. OUSD(P) reported that it has planned a similar program to train CH-47 maintainers.<sup>206</sup>

OUSD(P) officials stated that only the SMW will operate CH-47s to meet its requirement for a medium-lift aircraft capable of supporting special operations helicopter assault missions. OUSD(P) stated that it anticipates the CH-47 program will face the same challenges as any other aviation program, such as ensuring a sufficient quantity of qualified personnel entering the training program and synchronizing training and aircraft fielding timelines. In the case of the SMW, this will involve maintaining the required combat power as existing pilots undergo retraining for the CH-47. Additionally, the COVID-19 pandemic

Figure 5.  
**Afghan Air Force Useable Fleet, September 2018-March 2020**



has already caused delays in English language training for pilot candidates.<sup>207</sup> According to OUSD(P), the FY 2021 ASFF request included \$423 million for 10 CH-47s, parts, supplies, and equipment, which is a reasonable estimate and may vary slightly from the final appropriation.<sup>208</sup>

TAAC-Air reported that the AAF had 194 aircraft as of the end of the quarter. Of the total AAF fleet of 194 aircraft, TAAC-Air reported that 154 aircraft were usable at the end of the quarter, which was a decrease from the previous quarter when the AAF had 167 usable aircraft out of a total of 193 (see Figure 5).<sup>209</sup> TAAC-Air defines a “usable” aircraft as an aircraft that is in the country and available for missions or in short-term maintenance.<sup>210</sup> TAAC-Air reported that the AAF had two confirmed “Class A” incidents during the quarter, referring to events that cause a loss of life, serious injury, or more than \$1 million in damage to the aircraft. The two incidents involved rotary wing (one Mi-17 and one 1 Mi-35 aircraft) and occurred on January 8 in Balkh province.

As noted in previous Lead IG reporting, the United States does not provide any funding, training, or maintenance support for the Mi-35 helicopters, and the Russian-made aircraft are not part of the AAF’s authorized fleet.<sup>211</sup> TAAC-Air also reported a possible Class A mishap on February 17 in Helmand Province. The incident is under investigation as to whether or not it was the result of enemy action.<sup>212</sup>

## Afghan Air Force Maintenance Capabilities

Like the ANA and ANP, the AAF and the Special Mission Wing rely on contracted logistics support to provide most required maintenance on their growing fleet. Overall, Resolute Support aviation advisers are seeking to increase Afghan maintenance capacity so that Afghans can perform an increasing share of aviation maintenance tasks, with contractors continuing to perform the most complex tasks.<sup>213</sup> U.S. advisors organize Afghan aircraft maintenance in three levels of increasing complexity: launch and recovery, organizational, and intermediate, with three different skill levels within each category.<sup>214</sup> As shown in Table 3, monthly variation in the percentage of maintenance tasks performed by Afghans can be attributed to the changing composition and complexity of AAF maintenance requirements from month to month.<sup>215</sup>

During the quarter, TAAC-Air reported to the DoD OIG that AAF maintenance capability was progressing for the C-208, AC-208, and MD-530. TAAC-Air reported to the DoD OIG that A-29 AAF maintenance capability has not progressed on schedule since the award of a new maintenance training contract in April 2019. According to OUSD(P), the contract with Sierra Nevada Corporation included stipulations about the lodging of personnel when deployed to Afghanistan. Details regarding base life support and security required a contract modification, and the DoD and Sierra Nevada did not finalize the modification until February 2020. Since then, TAAC-Air has been working on logistics to approve sub-contractors. According to OUSD(P), as of the publication of this report, COVID-19 put the deployment of Sierra Nevada maintenance instructors on hold.<sup>216</sup>

Afghan aircraft maintenance personnel have traditionally performed a greater share of maintenance on the Russian-made Mi-17 helicopter, which is being phased out. Afghans still do not perform any maintenance on the UH-60 helicopters or C-130 aircraft. All maintenance tasks for the C-130 and UH-60 aircraft are provided by contracted, non-Afghan logistics support. However, TAAC-Air reported that UH-60 maintenance capability will improve as the first cadre of graduates of AAF Aircraft Maintenance Development

Table 3.

### Percentage of AAF Maintenance Capability by Aircraft Type

	Aircraft	December 2018	March 2019	June 2019	September 2019	December 2019	March 2020
Fixed Wing	C-130	0%	0%	0%	0%	0%	0%
	C-208	40%	40%	20%	20%	55%	40%
	AC-208	—	—	—	—	55%	40%
	AC-29	30%	30%	20%	20%	74%	30%
Rotary Wing	Mi-17	80%	85%	85%	80%	95%	95%
	MD-530	40%	40%	20%	20%	43%	20%
	UH-60	0%	0%	0%	0%	0%	0%

Source: USFOR-A, TAAC-Air

Center and Aircraft Maintenance Training programs begin work.<sup>217</sup> TAAC-Air reported that 40 UH-60 students graduated in mid-March. However, due to procedures implemented because of COVID-19, contracted logistics support personnel have been separated from their Afghan counterparts, significantly delaying their ability to report to work and meet training goals.<sup>218</sup>

## DIPLOMACY AND POLITICAL DEVELOPMENTS

### U.S. Government and Taliban Sign Agreement Intended to Lead to the Withdrawal of Coalition Forces

On February 29, 2020, Special Representative for Afghanistan Reconciliation Ambassador Zalmay Khalilzad and Taliban Political Deputy Mullah Abdul Ghalil Berader signed an agreement between the United States and the Taliban intended to create the conditions for a withdrawal of all foreign military forces from Afghanistan and for Afghan negotiations to bring peace to the country. The agreement recognizes four main elements of a comprehensive peace agreement: counterterrorism guarantees to prevent Afghan territory from being used to threaten the security of the United States or its allies, a timetable for the withdrawal of foreign forces, a date for intra-Afghan negotiations, and the condition that participants in the intra-Afghan negotiations will discuss a permanent and comprehensive ceasefire to be announced with an agreement over the future political roadmap for Afghanistan.<sup>219</sup> Ambassador Khalilzad and the Taliban Political Deputy signed the agreement following a 1-week “reduction in violence” during which the United States and Taliban agreed to limit offensive operations against one another.<sup>220</sup> The same day, Secretary of Defense Esper and Afghan President Ashraf Ghani announced a U.S.-Afghanistan joint declaration echoing the agreement between the United States and the Taliban. NATO Secretary General Jens Stoltenberg also participated in the meeting.<sup>221</sup>

According to the “Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States,” the United States will reduce its military forces from the level of approximately 13,000 personnel at the time of the signing to 8,600, a reduction of approximately 34 percent, in the first 135 days following the agreement. The coalition will also proportionally reduce its forces in the same timeframe. Also during the first 135 days, the U.S. forces and the coalition will withdraw from five bases. The U.S. Government also agreed to review sanctions currently in place against members of the Taliban at the start of intra-Afghan negotiations. Provided that the Taliban upholds its parts of the agreement, the United States and its coalition allies commit to completely withdraw from Afghanistan within 14 months of the signing of the agreement.<sup>222</sup>

The agreement stipulates that the Taliban will prevent any group or individual, including al Qaeda, from using the territory of Afghanistan to threaten the security of the United States or its allies. Specifically, among the counterterrorism commitments, the agreement provides that Taliban members will not cooperate in any way with individuals or groups threatening the security of the United States and its allies, will not provide these individuals with asylum in Afghanistan, and will not issue these individuals any legal documents such as visas, passports, or travel permits.<sup>223</sup>

**The agreement stipulates that the Taliban will prevent any group or individual, including al Qaeda, from using the territory of Afghanistan to threaten the security of the United States or its allies.**



**According to the DoS, implementation of the U.S.-Taliban agreement will require extensive long-term monitoring to ensure Taliban compliance as the group's leadership has been reluctant to publicly break with al Qaeda.**

The agreement stipulates that the intra-Afghan negotiations should begin by March 10, 2020, but this was delayed (see page 36). Specifically, the agreement states that the participants of intra-Afghan negotiations will discuss the terms for a permanent and comprehensive ceasefire, including joint implementation mechanisms to be announced concurrently with the agreement on the post-settlement political configuration of Afghanistan. The agreement does not stipulate who will represent the non-Taliban side of the negotiations.<sup>224</sup> However, a joint declaration of the U.S. and Afghan governments issued on the same day as the U.S.-Taliban agreement recognizes the same four elements of a comprehensive peace agreement and states that the intra-Afghan negotiations will be conducted between the Taliban and “an inclusive negotiating team of the Islamic Republic of Afghanistan.”<sup>225</sup>

### **SECURITY PORTION OF AGREEMENT WILL REQUIRE ROBUST MONITORING**

According to the DoS, implementation of the U.S.-Taliban agreement will require extensive long-term monitoring to ensure Taliban compliance as the group's leadership has been reluctant to publicly break with al Qaeda.<sup>226</sup> A January 2020 report from the UN's Analytical Support and Sanctions Monitoring Team stated that the relations between al Qaeda and the Taliban “continue to be close and mutually beneficial, with al Qaeda supplying resources and training in exchange for protection.”<sup>227</sup> In an op-ed published by the New York Times on February 20, 2020, Sirjuddin Haqqani, the Taliban Deputy Leader and a U.S. Specially Designated Global Terrorist, downplayed terrorist groups like al Qaeda as “disruptive groups” whose significance was enhanced by “politically motivated exaggerations” made by “warmongers.”<sup>228</sup> According to the Federal Bureau of Investigation, Haqqani “maintains close ties to al Qaeda.”<sup>229</sup>

DoS officials stated that under the agreement, the Taliban committed to several significant actions that would prevent any group or individual, including al Qaeda, from using Afghanistan to threaten the security of the United States and its allies. Specifically, the Taliban committed not to host any individuals or groups—including al Qaeda—that threaten the United States or its allies, and not to allow these groups to train, recruit, or fundraise on Afghan soil. The agreement also requires the Taliban to block their members from cooperating with terrorist groups, among other actions.<sup>230</sup> According to the DoS, the U.S. Government established a monitoring and verification mechanism to judge Taliban compliance with its commitments.<sup>231</sup> The details regarding the implementation arrangements for the agreement are classified and will be reported on in a future report's classified appendix.

DoS officials reported that the U.S. Government is carefully monitoring and tracking the Taliban's progress, and that the pace and phasing of the U.S. troop withdrawal is conditions-based and contingent on the Taliban meeting its obligations. According to the DoS, the United States has the will and capacity to enforce the terms of this agreement and respond to violations.<sup>232</sup> Secretary Esper echoed these stipulations in his February 29 joint statement with President Ghani and NATO Secretary General Stoltenberg, stating that “the United States will watch the Taliban's actions closely to judge whether their efforts towards peace are in good faith.”<sup>233</sup> The Lead IG agencies continue to monitor and report on progress in future reports and appendices.

Shortly after the quarter ended, the Taliban issued a statement accusing the U.S. Government of violating the agreement by conducting air strikes and the Afghan government of delaying the release of Taliban prisoners. According to media reports, the statement threatened an increase in Taliban violence if the group is not satisfied with what it views as U.S. and Afghan government compliance.<sup>234</sup>

Another media report questioned whether the Taliban will fulfill its obligations with regard to al Qaeda, noting that the agreement does not explicitly require the Taliban to renounce or sever ties with the terrorist group. It only requires that the Taliban not provide active support or permit al Qaeda to use Afghanistan to threaten the security of the United States or its allies.<sup>235</sup> Additionally, the agreement requires the Taliban not to host any such terrorist groups; to send a clear message that those who pose a threat to the security of the United States and its allies have no place in Afghanistan; and prevent these groups from recruiting, training, and fundraising on Afghan soil.

### **AGREEMENT LEAVES STATUS OF CURRENT GOVERNMENT TO AFGHAN NEGOTIATIONS**

As described above, the agreement focuses on withdrawing foreign forces from Afghanistan, ensuring the Taliban does not allow international threats to emanate from within the country, and securing the Taliban's commitment to enter into intra-Afghan negotiations. The agreement does not specifically reference the current constitutional government, nor does the agreement assume that the same government will remain in place after an eventual settlement. The agreement states that the U.S. Government will seek positive relations with "the new post-settlement Afghan Islamic government as determined by the intra-Afghan dialogue and negotiations."<sup>236</sup> DoS officials stated that the structure of a future Afghan government was an issue that must be decided by Afghans during the intra-Afghan negotiations.<sup>237</sup>

Taliban leaders condemn the current Afghan constitution and, by extension, the current Afghan government. In April 2019, a high-ranking Taliban leader characterized Afghanistan's constitution as an imposition of the West and stated that an Afghan constitution should be written by Islamic scholars in an "atmosphere of freedom."<sup>238</sup>

### **INTRA-AFGHAN NEGOTIATION DELAYED**

The U.S.-Taliban agreement provided that the intra-Afghan negotiations were to begin on March 10, 2020.<sup>239</sup> However, the talks were delayed by disagreements regarding prisoner releases, the slow development of an inclusive Afghan government negotiating team, and ongoing violence in the country.<sup>240</sup>

On March 26, more than two weeks after the negotiation start date included in the U.S.-Taliban agreement, the Afghan Minister of Peace announced he had established a 21-member team to negotiate with the Taliban during the intra-Afghan negotiation. As announced, the team would be headed by Masoom Stanekzai, a former National Directorate of Security chief and a supporter of President Ashraf Ghani. The team includes Afghan politicians, former Afghan government officials, and representatives of civil society. Five members of the negotiating team are women.<sup>241</sup>

**As of the publication of this report, negotiations remained stalled by continued disagreements between the Taliban and the Afghan government, in part over prisoner releases and violence levels.**

Ambassador Khalilzad expressed public support for the team, describing it in a social media post as “inclusive” and reflecting the “instrumental” role of women.<sup>242</sup> Former Chief Executive Officer Abdullah, in the midst of a bitter dispute with Ghani regarding the presidential election (see below), also endorsed the negotiating team.<sup>243</sup> The Taliban publicly objected to the negotiating team on the grounds that it was not representative of Afghan society.<sup>244</sup> However, according to the DoS, despite the public protestations, the Taliban had not categorically rejected the negotiating team or made changing the team a condition of starting negotiations.<sup>245</sup>

As of the publication of this report, negotiations remained stalled by continued disagreements between the Taliban and the Afghan government, in part over prisoner releases and violence levels. However, the negotiating team was taking steps to prepare for the intra-Afghan negotiations.<sup>246</sup>

### **EXTREMIST GROUPS REACT TO U.S.-TALIBAN AGREEMENT**

The U.S.-Taliban agreement and planned subsequent U.S. withdrawal of forces raised concerns that the circumstances could motivate other terrorist groups operating in Afghanistan—especially those who haven’t seen the peace process as in their interest—to further the conflict and upend the deal.<sup>247</sup> For example, in February, ISIS-K was portraying itself as an alternative to the Taliban to recruit members who oppose the agreement, according to open-source reporting.<sup>248</sup> During the quarter, senior U.S. Government officials expressed concern about groups attempting to disrupt the agreement, particularly during the reduction in violence period.<sup>249</sup>

According to the DIA, ISIS-K strongly opposed the peace agreement and continued to conduct terrorist operations.<sup>250</sup> The DIA stated that, as of the end of the quarter, it was not possible to determine the extent to which ISIS-K was benefiting from or using the agreement.<sup>251</sup>

In February, al Qaeda released a statement endorsing the U.S.-Taliban peace agreement, calling it a “great victory” over the United States and its allies.<sup>252</sup> The statement offered its congratulations to the Taliban’s leader Hibatullah Akhundzada and advised Afghans to unite under the “Islamic Emirate”—the name of the former Taliban government in Afghanistan. While al Qaeda called for all sides to honor the agreement, it also encouraged Muslims to “join the training camps under the leadership of the Islamic Emirate.”<sup>253</sup> According to open-source reporting cited by the DIA, al Qaeda in the Indian Subcontinent was concerned about the peace talks but continued to maintain a close relationship with the Taliban.<sup>254</sup>

The DIA told the DoD OIG that the Haqqani Network supports the U.S.-Taliban agreement, which represents tangible progress toward the network’s primary goal of removing foreign forces from Afghanistan.<sup>255</sup> The DIA assessed that the Haqqani Network was following Taliban senior leadership guidance regarding the Taliban’s overall strategy for advancing the peace process.<sup>256</sup> However, the Haqqani Network likely will continue participating in military operations against the Afghan government to support the Taliban’s “fight-and-talk” strategy moving into intra-Afghan negotiations.<sup>257</sup> According to the DIA, the Taliban almost certainly sees maintaining a viable military campaign as being critical to securing leverage for advancing its goal of reestablishing a government grounded in Islamic law in Afghanistan.<sup>258</sup>

## IEC Declares Incumbent President Ghani Winner of Election, Rival Abdullah Claims Victory

On February 19, the Independent Election Committee (IEC) declared incumbent Afghan President Ashraf Ghani the winner of the September 2019 presidential election.<sup>259</sup> The IEC made the announcement after a lengthy recount and complaint resolution process administered by another election management body, the Electoral Complaints Commission.<sup>260</sup> Despite the IEC's declaration of Ghani's victory, the election's second-place finisher, Abdullah Abdullah, who served as Chief Executive Officer of the Afghan government under President Ghani during the Government of National Unity from 2014 to 2020, declared that he had actually won the election and would form a parallel government. Abdullah stated that the announced election results were the result of fraud, which his campaign had attempted to redress via electoral complaints filed with the Electoral Complaints Commission.<sup>261</sup> Abdullah supporters also blocked IEC recounts in several provinces in late 2019 based upon the same complaints before agreeing to permit their completion.<sup>262</sup> On March 9, both Abdullah and Ghani held rival swearing-in ceremonies in Kabul. Ghani's ceremony came under attack by ISIS-K rockets.<sup>263</sup> As of the publication of this report, both sides continued to negotiate but had not come to an agreement.

The political impasse complicates the Afghan government's efforts to prepare for peace negotiations with the Taliban. The DoS stated that U.S. officials urged all presidential candidates to eschew violence or threats of violence during and after the election. The DoS stated that the U.S. Government is strongly opposed to the formation of a parallel Afghan government and urged all parties to compromise and form an inclusive government that can



**U.S. Secretary of State Michael R. Pompeo meets with Afghan President Ashraf Ghani at the U.S. Embassy in Kabul. (DoS photo)**

meet the challenges of governance, peace, and security, and provide for the health and welfare of Afghan citizens. According to the DoS, Secretary Pompeo, Ambassador Khalilzad, and other senior U.S. officials have emphasized to Ghani and Abdullah that the United States expects them to resolve the impasse between themselves, without U.S. intervention.<sup>264</sup>

On March 23, Secretary Pompeo released a press statement announcing the reduction of U.S. assistance to Afghanistan by \$1 billion as a result of the impasse, describing the failure of Ghani and Abdullah to come to an agreement as “disappointing.” Secretary Pompeo’s statement added that the U.S. Government could reduce assistance in 2021 by another \$1 billion if the Afghans prove unable to find a political resolution.<sup>265</sup>

## **DEVELOPMENT AND HUMANITARIAN ASSISTANCE**

### **Afghan Government Challenged by Limited Revenues**

#### **INCREASED AFGHAN GOVERNMENT REVENUE IS NEEDED AS DONOR ASSISTANCE DECLINES**

Even before the COVID-19 pandemic hit Afghanistan, experts were expressing concern about Afghanistan’s economic health. Afghan government revenue is both an important fiscal indicator and critical to stability in a post-conflict environment, according to a report published by the U.S. Institute of Peace (USIP) in August 2019.<sup>266</sup> To counter the expected sharp decline in external assistance, the Afghan government will need an increase in revenue to supplement foreign assistance, fund its defense, deliver services to its citizens, and transition toward self-reliance.<sup>267</sup> The World Bank noted that without revenue growth, an increase in the percentage of security spending funded by the Afghan government would come at the cost of other services.<sup>268</sup> DoS and U.S. Agency for International Development (USAID) staff have expressed concern that the Afghan government has limited opportunities to compensate for reductions in donor assistance.<sup>269</sup>

USAID projects that anticipated appropriations for USAID non-humanitarian assistance funding in Afghanistan will fall 46 percent from FY 2018 to FY 2021, from \$500 million to \$270 million.<sup>270</sup> Meanwhile, funding remaining from prior appropriations decreased from \$2.6 billion in October 2019 to \$2 billion in March 2020.<sup>271</sup>

International grants finance 75 percent of public expenditures and nearly 90 percent of security expenditures in Afghanistan, according to the World Bank.<sup>272</sup> The Afghan government experienced a decline in international grants equivalent to more than 1 percent of GDP in 2019, and the World Bank expects this trend to continue as grants decline from an estimated \$8.2 billion in 2020 to \$6.9 billion in 2024.<sup>273</sup>

The Afghan government’s ability to offset reductions in foreign assistance is in question, and several indicators point to slowing growth in revenues. Although the World Bank reported that Afghan revenues increased to a new high of 14.1 percent of GDP in 2019 from 13.2 percent in 2018, much of this increase reflected large, one-off non-tax revenues, such as central bank operating profits and currency depreciation that would not be sustainable over the long-term.<sup>274</sup> Overall, the rate of revenue growth has slowed from a 22 percent increase in 2015 to a 12 percent increase in 2018, according to a report published by the USIP.<sup>275</sup> Prior

to the COVID-19 outbreak in Afghanistan, the World Bank projected that domestic revenue growth would be flat in 2020.<sup>276</sup> The pandemic will likely impose further strain on the Afghan economy.

To increase revenue, the Afghan government has relied on high levels of non-tax revenue that it may not be able to count on as a future source of growth. The growth in Afghan government revenue from 2015 to 2019 was largely driven by non-tax revenues, according to the World Bank.<sup>277</sup> In 2019, non-tax revenues increased by more than 31 percent from the year before to 88.5 billion Afghani (approximately \$1.1 billion) and accounted for 42.4 percent of all revenue.<sup>278</sup> Non-tax revenues in Afghanistan, between 4 and 6 percent of GDP, are high compared to other fragility-, conflict-, and violence-affected developing countries that collect an average of 3.5 percent of GDP in non-tax revenues.<sup>279</sup> This reliance on non-tax revenues can be less sustainable compared to tax revenues and may be sensitive to political interference, according to the World Bank.<sup>280</sup>

While the average annual growth of tax revenue was 12.5 percent between 2015 and 2018, revenue from taxes in 2019 remained approximately the same as in 2018.<sup>281</sup> According to the U.S. Embassy in Kabul, the Afghan government is placing an onerous tax burden on the private sector with a 70 percent tax rate.<sup>282</sup> For example, taxes have limited the telecommunications sector's resources to invest in expansion, increase profitability, or upgrade equipment, according to the embassy.<sup>283</sup> In addition, the government collects an advance tax on business receipts, meaning that it has already collected taxes for 2020.<sup>284</sup>

In an effort to increase domestic revenue mobilization and meet its commitments under a World Trade Organization agreement, Afghanistan is scheduled to begin implementing a value-added tax in January 2021.<sup>285</sup> According to a report published by the USIP, the institution of a value added tax may contribute to broadening the tax base.<sup>286</sup> The World Bank estimates that this will produce additional revenue (an estimated 0.8 percent of GDP) in 2021, increasing over time to 1.8 percent in 2023. However, even if fully realized, this would only partially offset the expected reduction in international grants.<sup>287</sup>

According to a report published by the USIP, economic expansion will be necessary to broaden the narrow tax base and generate sustainable revenue growth.<sup>288</sup> Policy and administrative reforms will only produce limited improvements in tax revenues, according to the World Bank. However, decades of violence, high rates of civilian casualties, and political instability all present significant challenges to private sector investment in Afghanistan.<sup>289</sup>

## **USAID EFFORTS TO MOVE FROM CAPACITY BUILDING TO ECONOMIC GROWTH**

USAID programming previously aimed to improve the Afghan government's revenue generation through capacity-building efforts.<sup>290</sup> However, USAID reported that due to a lack of political will and willing partners within the Afghan government, it has refocused programming to support collaboration between private industries and the associated government ministries that have the greatest potential for economic growth.<sup>291</sup> While USAID has no current programs that directly support revenue generation, it reported that its activities focus on enabling private sector growth.<sup>292</sup>

**USAID reported that programs aimed at increasing revenue growth focus primarily on the mineral, civil aviation, health, and energy sectors, aiming to add value to the supply chains and increase exports.**

USAID reported that programs aimed at increasing revenue growth focus primarily on the mineral, civil aviation, health, and energy sectors, aiming to add value to the supply chains and increase exports.<sup>293</sup> In these sectors, USAID staff noted the following opportunities to increase revenue:

- **Minerals:** USAID stated that the collection of government revenue from the mineral sector was less than \$10 million last year.<sup>294</sup> USAID reported that this sector could produce substantially more revenue if the Afghan government implemented reforms to attract foreign investment, such as revising the 2018 Mining Law to simplify the process for obtaining the right to develop minerals.<sup>295</sup> USAID currently supports these efforts through its 5-year, \$20 million Multi-Dimensional Economic Legal Reform Assistance Program by providing policy assistance to the Afghan government.<sup>296</sup> USAID reported that it had provided legal and policy advice on the new mineral law, mining regulations, and a draft model contract, which USAID expects to facilitate private sector investment in the extractives sector.<sup>297</sup>
- **Civil Aviation:** The Afghan government receives an estimated \$820 per plane for overflight rights from foreign airlines, according to USAID, and the revenue stream from Kabul Airport alone could produce as much as \$150 million per year.<sup>298</sup>
- **Health:** The Afghan government collects between \$2 million and \$4 million per year in non-emergency hospital fees.<sup>299</sup> USAID reported that it is working with the Afghan government on applying these funds into the health sector.<sup>300</sup>
- **Energy:** USAID identified connecting more users to the main national electrical grid as a key component of increasing private sector economic growth.<sup>301</sup> The cost of electricity for Afghan businesses is significantly lower when they are connected to the grid compared to when they must use diesel-generated electricity.<sup>302</sup> USAID reported that it is working with the Afghan national electrical company, Da Afghanistan Breshna Sherkat, to expand access to the electrical grid.<sup>303</sup> However, USAID also noted that a major challenge for Da Afghanistan Breshna Sherkat is the high level of debt it has incurred from government ministries not paying for their electricity.<sup>304</sup>

## COVID-19 Outbreak Spreads to Afghanistan

### AFGHAN GOVERNMENT ALLOCATES \$25 MILLION FOR COVID-19 RESPONSE AND IMPLEMENTS “MEASURED LOCKDOWN”

The COVID-19 pandemic prompted several initial responses in Afghanistan during the reporting period. The United Nations reported that the Ministry of Public Health of Afghanistan confirmed its first patient with COVID-19 on February 24 in Herat, where the local government declared a state of emergency.<sup>305</sup> After additional suspected cases were reported in western Afghanistan 2 days later, President Ghani ordered the Ministry of Finance to allocate \$15 million to the Ministry of Public Health to fund prevention efforts and an additional \$10 million to be placed in reserve.<sup>306</sup> As of March 31, there were 174 reported cases of COVID-19 in 17 provinces across Afghanistan, including 4 deaths.<sup>307</sup> Most of these cases were located in Herat province, which borders Iran.<sup>308</sup>

In mid-March, the Afghan government closed all schools for an initial 4-week period, through April 18, 2020.<sup>309</sup> The Herat provincial governor announced on March 25 plans to disinfect the city of Herat and restrictions on movement in the city.<sup>310</sup> On March 27, the Afghan government ordered a “measured lockdown” in Kabul, closing all government institutions and administrative centers for 3 weeks.<sup>311</sup> According to media sources, other cities and provinces, including Farah and Nimroz, announced their own restrictions.<sup>312</sup> All businesses, parks, and other social and public gathering places were closed. Residents were requested to stay at home and avoid non-essential travel, and public transportation was suspended.<sup>313</sup> Banks and the food industry were permitted to remain open with precautionary measures taken, according to the United Nations Office for the Coordination of Humanitarian Affairs (OCHA).<sup>314</sup>

### **LARGE-SCALE OUTBREAK IN IRAN HAS DRIVEN LARGE NUMBERS OF AFGHANS TO RETURN**

More than 200,000 Afghans returned from Iran this quarter, some because of the collapsing Iranian economy and others because of the COVID-19 outbreak there.<sup>315</sup> According to OCHA, Iran had 41,495 confirmed cases of the disease as of March 31, 2020.<sup>316</sup> While flights to and from Iran were suspended, the border crossing at Herat remained open for individuals and commerce, and the border crossing at Nimroz remained open only for commerce and documented Afghans.<sup>317</sup> The International Organization for Migration reported a surge in undocumented Afghans over a 2-week period in mid-March when a record 115,410 returned from Iran, although the large wave of returnees subsided in the following week.<sup>318</sup> Overall, the number of returnees from Iran in the first 3 months of the year increased by 124 percent over the same time period in 2019 to approximately 215,400.<sup>319</sup> According to media reports, health screening at the border was rudimentary for most returnees.<sup>320</sup> On March 31, media reports stated that Afghanistan had reopened its border crossings with Iran to discourage returnees from entering the country through illegal routes.<sup>321</sup>

### **LIMITED TESTING FOR COVID-19 HAS BEEN CONDUCTED DESPITE LARGE NUMBERS OF RETURNEES FROM IRAN**

According to the United Nations, during the quarter the Afghan government was working closely with the WHO to improve detection and surveillance capacities at border control points to prevent the spread of COVID-19, and to strengthen its preparedness and ability to contain the outbreak.<sup>322</sup> The WHO recommended that the most effective measures to control the transmission of COVID-19 were early detection, early isolation and case management/treatment, contact tracing, and risk communications/community engagement.<sup>323</sup>

Testing in Afghanistan had only occurred on a small scale, which may explain the relatively low number of confirmed cases, according to OCHA, in spite of the increase in the number of individuals crossing into Afghanistan from Iran.<sup>324</sup> According to OCHA, the WHO supported the government of Afghanistan in establishing four testing facilities, two in Kabul, one in Herat, and one in Nangarhar province, with plans to begin operation at an additional testing facility in Mazar-i-Sharif in early April and increasing to 15 test facilities across the country by the end of April.<sup>325</sup>



## COVID-19 OUTBREAK POSES SIGNIFICANT THREAT TO PUBLIC HEALTH AND THE ECONOMY IN AFGHANISTAN

The World Bank Group stated that the COVID-19 pandemic has the potential for great loss of life, disruptions in global supply chains, higher commodity prices, and economic losses in developing countries.<sup>326</sup> In developing countries such as Afghanistan, health systems are weak, and much of the population is vulnerable.<sup>327</sup> The international humanitarian organization, Mercy Corps, assessed that the COVID-19 pandemic will significantly weaken the Afghan economy, diverting limited government resources, imposing additional strain on the healthcare system, and moving millions of people further into poverty, in a country where over half of the population is already living below the national poverty line.<sup>328</sup> OCHA reported that the health system was already stretched under its current load, and the Afghan government was constructing an additional 150-bed healthcare facility in Herat.<sup>329</sup> Without sufficient action, the Afghanistan Ministry of Public Health estimated, 25.6 million, of a population of approximately 36.6 million, Afghans would likely be infected with COVID-19 and 110,000 could die.<sup>330</sup>

## AFGHAN-PAKISTANI BORDER CLOSURES DUE TO COVID-19 PANDEMIC, CREATING ECONOMIC HARDSHIPS

On March 16, Pakistan announced the closure of all border crossings with Afghanistan in an effort to contain the spread of COVID-19. On March 20, Pakistani authorities temporarily opened the Chaman border crossing to relieve the backlog of outbound trucks containing humanitarian goods, including food and medicine, but Pakistani authorities closed it again after 3 days.<sup>331</sup>

The prolonged closure of the border stressed Afghanistan's fragile economy, leading to substantial price increases of food and other supplies. On March 26, senior Afghan and Pakistani commerce officials discussed a joint mechanism for truck driver quarantines to prevent the spread of COVID-19 while allowing for transportation to alleviate mutual economic challenges. As of March 31, approximately 2,000 trucks were stopped at the two major border crossings between Afghanistan and Pakistan, resulting in an estimated \$225 million in losses to direct trade and another \$200 million to ancillary and transport businesses, according to the DoS.<sup>332</sup>

## U.S. GOVERNMENT ANNOUNCES \$18.4 MILLION IN COVID-19-RELATED HEALTH AND HUMANITARIAN ASSISTANCE FOR AFGHANISTAN

Congress provided the DoS and USAID more than \$2 billion through two emergency supplemental appropriations for the COVID-19 response around the world.<sup>333</sup> On March 27, 2020, the DoS announced that it would provide an initial \$274 million in emergency health and humanitarian assistance globally to help countries respond to the COVID-19 pandemic.<sup>334</sup>

According to the DoS, the U.S. Government will provide more than \$18 million in COVID-19 assistance in Afghanistan, including approximately \$5.6 million in health and humanitarian assistance to support detection and treatment of COVID-19 for internally displaced persons (IDP). This funding also includes \$2.4 million in migration and refugee

**On March 27, 2020, the DoS announced that it would provide an initial \$274 million in emergency health and humanitarian assistance globally to help countries respond to the COVID-19 pandemic.**

assistance for Afghan returnees and \$10 million in existing funds that will be redirected to support the UN Emergency Response Fund.<sup>335</sup>

OCHA's Afghanistan Humanitarian Fund also allocated \$1.5 million for COVID-19 preparedness and response capacity in Afghanistan, according to USAID.<sup>336</sup> USAID reported to USAID OIG that its implementers are incorporating information, education, and communication messaging on best practices for handwashing and communicable disease response into their programming.<sup>337</sup> In addition, some implementers are establishing handwashing stations as part of their water, sanitation, and hygiene activities.<sup>338</sup>

## UN Summit Marks 40 Years of Pakistan Hosting Afghan Refugees

In February, the Pakistani government and the UN High Commissioner for Refugees co-hosted a summit in Islamabad marking the 40th anniversary of Pakistan's hosting Afghan refugees. The summit facilitated dialogue about stability in Afghanistan, cross-border migration, and the effects of the Afghan peace process on Pakistan-based refugees.<sup>339</sup> At the summit, the UN Secretary General and the UN High Commissioner for Refugees praised Pakistan's decades of support for Afghan refugees and emphasized the need for peace in Afghanistan.<sup>340</sup>

The summit included some disagreements, according to the DoS. Afghan and Pakistani delegates exchanged accusations about terrorist safe havens in Pakistan and the presence of terrorists in refugee camps. Attendees also disputed timelines for the return of refugees to Afghanistan. While Pakistan pressed for a clear timeline for all Afghans to depart Pakistan, Afghan and other international speakers argued that returns should be conditions-based, for example when security is adequate to accommodate their safe return, as opposed to being bound to a schedule.<sup>341</sup>

On March 2, the Office of the UN High Commissioner for Refugees resumed the repatriation of Afghan refugees following the annual pause due to harsh winters in the mountainous border region. However, on March 16, the organization suspended refugee repatriations due to Pakistan's decision to close its border crossings with Afghanistan to limit the spread of COVID-19.<sup>342</sup>

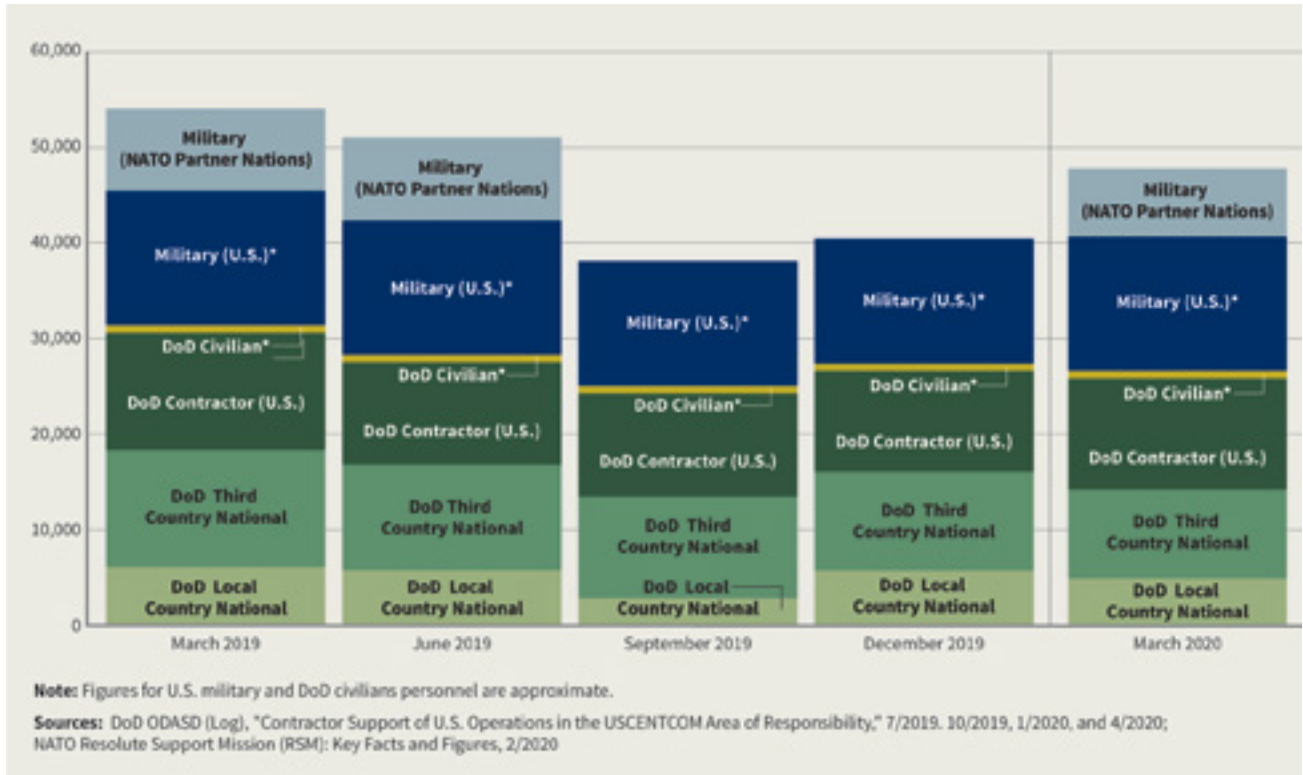
## SUPPORT TO MISSION

### United States Begins Troop Withdrawal

The February 29 U.S.-Taliban agreement states that the United States will reduce the number of its forces in Afghanistan from approximately 13,000 to 8,600 and the coalition will withdraw from 5 unspecified military bases by July 13. The United States is committed to withdraw from Afghanistan all military forces of the United States, its allies, and Coalition partners, including all non-diplomatic civilian personnel, private security contractors, trainers, advisors, and supporting services personnel within 14 months following announcement of this agreement.<sup>343</sup>

Figure 6.

Personnel Supporting DoD Efforts in Afghanistan, March 2019 Through March 2020



All information on U.S. troop numbers in Afghanistan provided to the DoD OIG by USFOR–A this quarter was classified and will be covered in a future report’s classified appendix. However, CSTC-A stated to the DoD OIG that it had worked to “optimize” its force, including U.S. military personnel, civilians, and contractors in Afghanistan, between November 15, 2019, and March 18, 2020. According to CSTC-A, this optimization was achieved by using multifunctional advisors: single individuals who train, advise, and assist multiple ANDSF personnel and units which had previously had multiple advisors.<sup>344</sup> CSTC-A stated that this enabled it to reduce 50 military personnel, 12 civilians, and 31 contractor positions. However, the contractor numbers remain in flux due to contract structures and the processes by which the scopes of the contracts are reduced.<sup>345</sup> The DoD reported there were 27,641 personnel serving in Afghanistan during the quarter.<sup>346</sup>

### COVID-19 Restricts Troop Movements

U.S. forces began drawing down in Afghanistan in accordance with the agreement, beginning with the reduction to 8,600 U.S. service members by July 13 and the withdrawal of U.S. and coalition forces from 5 military bases. This withdrawal was interrupted by a USCENTCOM order issued March 20 for a “stop movement” for 14 days in response to COVID-19.<sup>347</sup> According to USCENTCOM, troops heading into theater, including coalition

forces, will enter into a 14-day quarantine so as to not spread the disease in a combat area of operations. Those rotating out—excluding those departing under the drawdown—will remain in theater as they await the end of their replacements' quarantine. USCENTCOM also stated that it does not anticipate this order will delay the drawdown of forces in Afghanistan.<sup>348</sup>

Five days later on March 25, Secretary of Defense Mark Esper issued a “stop movement order” for all DoD personnel and civilians abroad.<sup>349</sup> The order was to remain in effect for 60 days with exceptions, including scheduled deployments of U.S. Navy vessels and units already in transit. Esper reiterated that the order should not impact the drawdown of U.S. forces in Afghanistan.<sup>350</sup> By the end of April, well after the quarter ended, a DoD spokesman told reporters the DoD was working on how to resume normal military operations following the COVID-19 pandemic.<sup>351</sup>

## Funding

This quarter, the DoD Comptroller did not publish its quarterly *Cost of War* report, which tracks Overseas Contingency Operations spending in Afghanistan and Iraq. The most recent *Cost of War* covers the period through the end of FY 2019. However, the DoD Comptroller reported to the DoD OIG that cumulative obligations for OFS in FY 2020 through December 31, 2019, were \$10.3 billion, of which \$8.4 billion had been disbursed.<sup>352</sup> Additionally, the Comptroller reported that the DoD provided approximately \$217.6 million in direct cash assistance to the Afghan Ministry of Defense this quarter and no direct assistance to the Ministry of Interior Affairs.<sup>353</sup>

## Staff Reductions Reduce Oversight of DoS INL Programs in Afghanistan

As reported previously, the 2019 staffing review at the U.S. Embassy in Kabul reduced the number of DoS Bureau of International Narcotics and Law Enforcement Affairs (INL) direct hire and contract support personnel in Afghanistan by 87 percent.<sup>354</sup> With fewer INL personnel and a largely unchanged work demand, INL reported that there were fewer hours available for oversight of INL programs and projects in Afghanistan this quarter. INL reported that staffing losses were partially mitigated by temporary duty assignments to Kabul of INL officials based in Washington, DC. INL reported that as of the end of the quarter, the Bureau was working to hire a global Contracting Officer's Representative to devote a portion of their time to oversight and invoice review for contracts implemented in Afghanistan, in consultation with INL officials in Kabul.<sup>355</sup> As discussed in the Oversight section of this report, the Lead IG and its partner agencies' ability to carry out oversight work related to OFS was also affected by the COVID-19 response.

## USAID Implements Staff Reductions Despite Congressional Hold

Last year, the Secretary of State directed USAID, along with other civilian agencies, to lower staff levels to reduce the U.S. Government's overall footprint and resource requirements as part of a proposed posture adjustment in Afghanistan.<sup>356</sup> In August 2019, USAID proposed a 39 percent reduction in staff from a baseline of 114 to 70 U.S. direct hire personnel and U.S.

**In an effort to mitigate the effects of reduced staffing, USAID has sought to increase the number of locally hired staff, known as Foreign Service Nationals, in Afghanistan.**

and third-country national contractors in Afghanistan.<sup>357</sup> Three congressional committees placed holds on this action, which USAID stated to USAID OIG were still in effect as of March.<sup>358</sup> While holds are nonbinding, USAID Bureau for Legislative and Public Affairs staff stated that it is a “best practice” by USAID to wait for congressional approval. While technically staffing remained at 114 positions, USAID/Afghanistan staff reported to USAID OIG in February that they had been directed to implement the posture adjustment and had reduced personnel at the mission in Afghanistan to approximately 70 staff.<sup>359</sup> We previously reported in September 2019 that staffing had dropped to 73 personnel due to Foreign Service assignments being put on hold and third-country national contractors who had left due uncertainly around the proposed posture adjustment.

In an effort to mitigate the effects of reduced staffing, USAID has sought to increase the number of locally hired staff, known as Foreign Service Nationals, in Afghanistan.<sup>360</sup> USAID received approval in late 2019 to increase its authorized number of Foreign Service Nationals from 225 to 250. However, as of the end of this quarter, the number of Foreign Service Nationals employed by USAID in Afghanistan remained at 143, unchanged from 6 months prior.<sup>361</sup> USAID faces a continuing challenge in retaining these personnel, experiencing a turnover rate of approximately 27 percent last year, with 60 leaving mainly due to security clearance revocations or when individuals were able to obtain Special Immigrant Visas to come to the United States, according to USAID.<sup>362</sup> With diminished levels of staffing across the board, USAID may face difficulty in effectively planning, managing, and overseeing program activities and engaging with partners and implementers.

### **COVID-19 RESULTS IN FURTHER USAID STAFF REDUCTIONS**

Following the department’s issuance of global guidance on March 15, Chargé d’Affaires Ross Wilson recommended that any employees in high-risk health categories for COVID-19, such as those over the age of 60 or living with heart disease, return to the United States, as the embassy health unit has limited capabilities to provide care or emergency transportation for patients suffering from COVID-19.<sup>363</sup> As of March 31, 2020, the number of USAID staff present at the embassy had been reduced from approximately 70 to 11 (six U.S. direct high employees, four third-country national personal services contractors, and one U.S. personal service contractor).<sup>364</sup> All locally employed USAID staff at the embassy, with the exception of four essential employees, were also placed on administrative leave.<sup>365</sup> All three U.S. direct hire USAID OIG employees stationed at the U.S. Embassy in Kabul returned to Washington, DC. USAID reported to USAID OIG that staff who left Kabul on authorized departure status continue to support operations remotely.<sup>366</sup>





U.S. special operations service members conducts combat operations in southeast Afghanistan. (U.S. Army photo)

# OVERSIGHT ACTIVITIES

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## OVERSIGHT ACTIVITIES

This section of the report provides information on Lead IG strategic planning efforts; completed, ongoing, and planned Lead IG and partner agencies' oversight work related to audits, inspections, and evaluations; Lead IG investigations; and Lead IG hotline activities from January 1 through March 31, 2020.

### STRATEGIC PLANNING

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 plan for each operation.

### FY 2020 Joint Strategic Oversight Plan Activities

In 2015, upon designation of the DoD IG as the Lead IG for Operation Freedom's Sentinel (OFS), the three Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OFS. That oversight plan is updated each year. The *FY 2020 Joint Strategic Oversight Plan for Operation Freedom's Sentinel*, effective October 1, 2019, organized OFS-related oversight projects into three strategic oversight areas: 1) Military Operations and Security Cooperation; 2) Governance, Humanitarian Assistance, Development, and Reconstruction; and 3) Support to Mission. The oversight plan for OFS was included in the *FY 2020 Comprehensive Oversight Plan for Overseas Contingency Operations*.

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 Africa, Southwest Asia, Southeast Asia, and the Middle East. The Joint Planning Group meets quarterly to provide a forum for information sharing and coordination of the broader federal oversight community, including the military service IGs and audit agencies, the Government Accountability Office (GAO), the Special Inspector General for Afghanistan Reconstruction (SIGAR), and the OIGs from the Departments of Justice, the Treasury, Energy, and Homeland Security.

The most recent meeting of the Joint Planning Group in February featured Christopher Maier, who leads the DoD's Defeat-Islamic State of Iraq and Syria (ISIS) Task Force. Mr. Maier spoke about the role of the Defeat-ISIS Task Force in the U.S. Government's campaign to achieve an enduring defeat of ISIS in Iraq, Syria, and elsewhere.



**FY 2020  
Comprehensive  
Oversight Plan  
for Overseas  
Contingency  
Operations**



## FY 2020 Lead IG Strategic Oversight Areas

### MILITARY OPERATIONS AND SECURITY COOPERATION

*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 counterterrorism operations against violent extremist organizations
- 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

### GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

*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

### SUPPORT TO MISSION

*Support to Mission* focuses on U.S. Government 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

## AUDIT, INSPECTION, AND EVALUATION ACTIVITY

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

Some oversight staff from the Lead IG agencies are stationed in offices in Afghanistan, Iraq, Kuwait, Qatar, Egypt, and Germany. Oversight teams from these offices and from offices in the United States travel to Afghanistan, Pakistan, and other locations in the region to conduct fieldwork for their projects.

However, the coronavirus disease–2019 (COVID-19) global pandemic reduced the Lead IG agencies' ability to conduct oversight on projects related to overseas contingency operations. Due to the evacuation of many deployed staff and country-imposed travel restrictions, some oversight projects by Lead IG agencies have been delayed or deferred. The Lead IG agencies reported that their personnel will be able to conduct some work while teleworking and practicing social distancing, but may consider adjustments in project scope of work or in timelines for completing the oversight work.

Despite these restrictions and limitations, which were imposed relatively late in the quarter, the Lead IG agencies completed two reports related to OFS. These reports examined various activities that support OFS, including oversight of U.S. Forces–Afghanistan procedures for conducting force protection, and construction of DoS diplomatic facilities in the region.

As of March 31, 2020, 38 projects related to OFS were ongoing and 23 projects related to OFS were planned.

### Final Reports by Lead IG Agencies

#### DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

##### *Evaluation of Force Protection Screening, Vetting, and Biometric Operations in Afghanistan*

DODIG-2020-062; February 15, 2020

The DoD OIG conducted an evaluation of OFS force protection screening and biometric vetting operations to determine whether U.S. Forces–Afghanistan has effective procedures for conducting force protection counter-intelligence screening, biometrics, and vetting operations. The report is classified and will be discussed in a future report's classified appendix.

#### DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

##### *Review of Delays Encountered Constructing the New Embassy Compound in Ashgabat, Turkmenistan*

AUD-MERO-20-20, February 25, 2020

The DoS OIG conducted this review to determine the genesis of delays encountered in constructing a New Embassy Compound in Ashgabat, Turkmenistan; the status of efforts

to complete construction of the New Office Building, one of 13 buildings to be constructed as a part of the New Embassy Compound; and the operational and financial implications of the delays on both the DoS and U.S. taxpayers. Turkmenistan borders Afghanistan and, accordingly, U.S. diplomats in Turkmenistan are often involved with regional initiatives that affect security and development in Afghanistan.

The DoS OIG determined that the delays encountered completing the construction of the New Embassy Compound were attributable to complications associated with the construction of the New Office Building. Specifically, in July 2016, the Turkmenistan government halted construction of the New Office Building because it was being constructed in a location that violated Ashgabat’s city planning specifications. The DoS OIG determined that this error occurred, in part, because personnel from the DoS’s Bureau of Overseas Buildings Operations failed to follow internal procedures that guide the planning of construction projects.

As a result, construction of the New Office Building was halted after approximately \$26 million had been expended to construct the facility and the Bureau of Overseas Buildings Operations estimates that it will cost the DoS between \$90 million and \$125 million to rebuild the New Office Building in an approved location. This amount is approximately twice what was originally budgeted to construct the New Office Building.

The DoS OIG made eight recommendations to the Under Secretary for Management and the Bureau of Overseas Buildings Operations to address the deficiencies identified in the report. On the basis of the responses provided by the DoS in response to a draft of the report, the DoS OIG considered all recommendations resolved pending further action at the time the report was issued.

Figure 7.

### Ongoing Projects by Strategic Oversight Area



## Ongoing Oversight Activities

As of March 31, 2020, the Lead IG agencies and their partner agencies had 38 ongoing projects related to OFS. Figure 7 describes the ongoing projects by strategic oversight area.

Tables 4 and 5, 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.

### MILITARY OPERATIONS AND SECURITY COOPERATION

- The **DoD OIG** is evaluating target development and prosecution processes and civilian casualty evaluation and reporting procedures to determine if there are accurate accounts of potential civilian casualties resulting from OFS airstrikes.

- The **GAO** is conducting an audit to determine the extent to which the DoD has modified its approach for U.S. military personnel to advise and assist partner forces based on lessons learned.
- **SIGAR** is conducting an audit to determine to what extent the DoD and its contractors have conducted the required oversight of the ScanEagle unmanned aircraft systems contracts.

### **GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION**

- The **DoS OIG** is conducting an audit to determine whether Federal assistance awards provided by the Global Engagement Center align with its statutory mandate and authority and whether the center has monitored those awards in accordance with Federal requirements, DoS policies and guidance, and the terms and conditions of each award.
- **SIGAR** is inspecting the Afghan National Army's s Northeastern Electrical Interconnect Power System in Pul-e-Khumri, and inspecting the Women's Compound at the Afghan National Police Regional Training Center in Herat.

### **SUPPORT TO MISSION**

- The **DoD OIG** is conducting an audit to determine whether the military services properly stored, tracked, and safeguarded pharmaceuticals at their overseas locations supporting overseas contingency operations.
- The **DoS OIG** is conducting an audit to determine whether the DoS considered established procedures, guidance, and best practices to adjust the size and composition of Missions Afghanistan and Iraq.
- **USAID OIG** is conducting an audit of USAID's risk management and project prioritization in Afghanistan to determine the extent to which USAID applied risk management in selecting staff positions and programs for reduction in Afghanistan.
- **USAID OIG** is conducting an audit to determine the extent to which USAID has used the USAID Multi-Tiered Monitoring Strategy for Afghanistan strategy to manage projects.
- The **Army Audit Agency** is conducting an audit to determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency and expeditionary operations.

## Planned Oversight Projects

As of March 31, 2020, the Lead IG agencies and their partner agencies had 23 planned projects related to OFS. Figure 8 describes the planned projects by strategic oversight area.

Tables 6 and 7, contained in Appendix D, list the title and objective for each of these projects. The following highlights some of these planned projects by strategic oversight area.

### MILITARY OPERATIONS AND SECURITY COOPERATION

- The **DoD OIG** intends to evaluate whether Theater Support Activity's tactical signals intelligence processing is sufficient to satisfy priority intelligence requirements.
- **SIGAR** intends to conduct an audit to determine the extent to which the DoD's use of appropriated funds have promoted recruitment and retention of women in the ANDSF.

### GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

- The **DoS OIG** intends to conduct an audit to determine whether the DoS properly and effectively identifies and manages risks before awarding funds to international organizations.
- **SIGAR** intends to review DoD gender advising programs for the Ministries of Defense and Interior Affairs, and to audit the Combined Security Transition Command–Afghanistan's efforts to implement conditionality through its commitment letters with the Ministries of Defense and Interior Affairs.

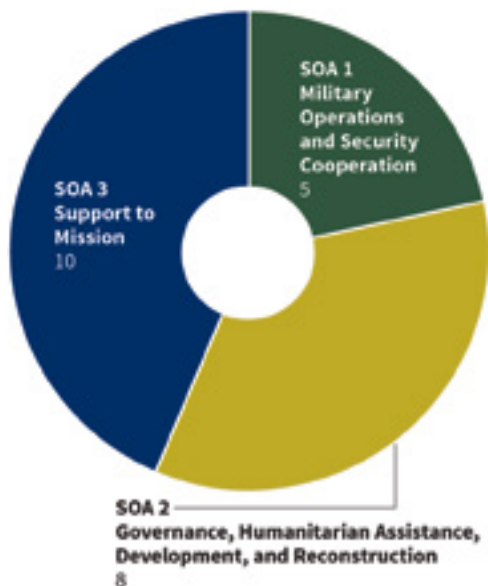
- **SIGAR** intends to inspect the Afghan National Army's Ministry of Defense headquarters' infrastructure and security improvements, as well as the Afghan National Police Ministry of Interior Affairs headquarters' entry control points, parking, and lighting.

### SUPPORT TO MISSION

- The **DoD OIG** intends to conduct an audit to determine whether the DoD Military Services and the Defense Finance and Accounting Service accurately calculated hazard pay and other supplemental pay rates for combat zone deployments.
- The **DoS OIG** intends to conduct an audit to determine the extent to which DoS oversight of grants complied with Federal regulations and DoS guidance. Another DoS OIG audit will determine whether DoS contractors providing armoring services to the DoS comply with contract terms and conditions.
- **SIGAR** intends to conduct a follow-up audit of the Afghan National Police personnel and payroll systems.

Figure 8.

#### Planned Projects by Strategic Oversight Area



## INVESTIGATIONS AND HOTLINE ACTIVITY

### Investigations

During the quarter, the investigative components of the Lead IG agencies and their partner agencies continued to conduct criminal investigations related to OFS. The Lead IG agencies use criminal investigators forward deployed to the region, as well as criminal investigators in the United States, to investigate OFS-related fraud and corruption. The Defense Criminal Investigative Service (DCIS), which is the criminal investigative component of the DoD OIG, has an office at Bagram Airfield and in Kabul, within the NATO Resolute Support compound. The DoS OIG has two auditors at the U.S. Embassy in Kabul, and also maintains an office in Frankfurt, Germany, from which investigators travel to Afghanistan. DoS investigators in Washington also travel as necessary to Afghanistan. USAID OIG's Afghanistan office consists of two Foreign Service criminal investigators and two Foreign Service national investigators located in Kabul, along with one investigative analyst based in Washington, D.C.

In addition, these investigative components continue to investigate "legacy" cases pertaining to actions committed during Operation Enduring Freedom, which concluded in December 2014.

However, due to the COVID-19 global pandemic, DCIS has temporarily removed investigative personnel from Afghanistan and Qatar, and is continually monitoring the health and welfare of the personnel performing DCIS's mission in U.S. Central Command area of operation. DoS personnel in Kabul evacuated to Washington, D.C., and DoS personnel in Germany have been working from their overseas residences. USAID investigators have been similarly impacted by the outbreak.

### INVESTIGATIVE ACTIVITY RELATED TO OFS

During this quarter, investigative branches of the Lead IG agencies and their partner agencies closed 11 investigations, initiated 18 new investigations, and coordinated on 97 open investigations. The investigations involve a variety of alleged crimes, including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and human trafficking. This quarter, the Fraud and Corruption Investigative Working Group conducted 56 fraud awareness briefings for 718 participants.

The dashboard on page 57 contains a consolidated listing of these investigative components.

### INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES

The Lead IG agencies and their partner agencies have 34 ongoing "legacy" cases involving the OFS area of operation that occurred prior to the designation of OFS as an overseas contingency operation.

# ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION FREEDOM'S SENTINEL  
As of March 31, 2020



OPEN INVESTIGATIONS\*  
**97**

## Q2 FY 2020 ACTIVITY

Cases Opened	18
Cases Closed	11

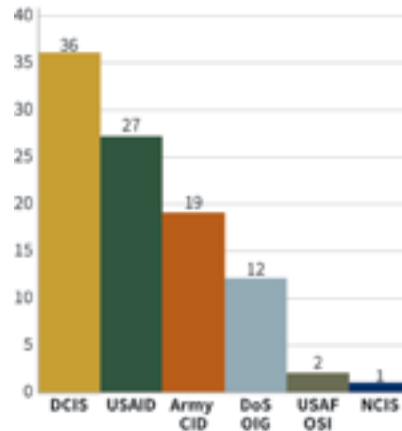
## Q2 FY 2020 BRIEFINGS

Briefings Held	56
Briefings Attendees	718

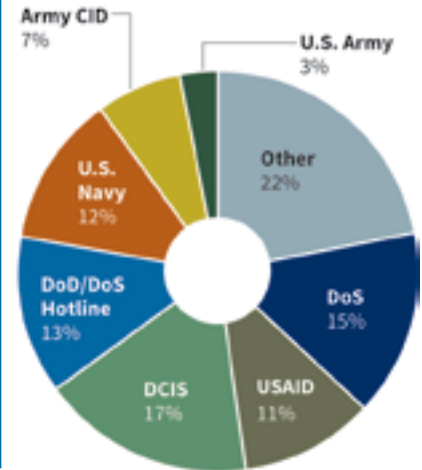
## Q2 FY 2020 RESULTS

Arrests	—
Criminal Charges	—
Criminal Convictions	—
Fines/Recoveries	—
Personnel Actions	—
Contract Terminations	—

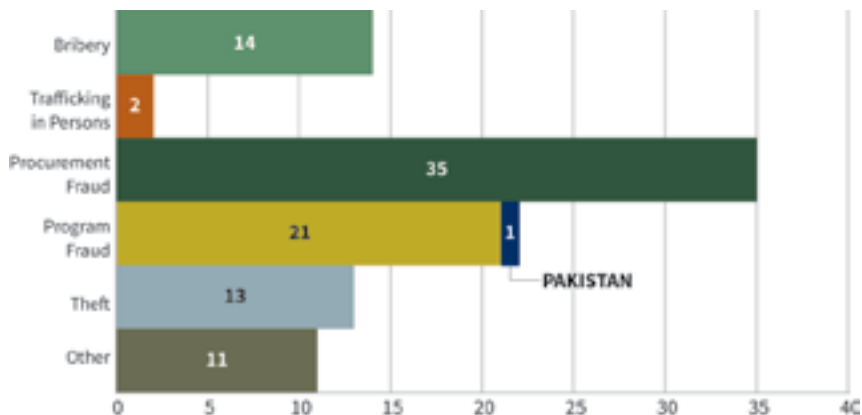
## OPEN INVESTIGATIONS BY WORKING GROUP MEMBER\*



## SOURCES OF ALLEGATIONS



## PRIMARY OFFENSE LOCATIONS



\*Some investigations are conducted with more than one agency and some are conducted by a single agency. Therefore, the total number of Joint Open Cases may not equal the total number of Open Cases. Open Cases as of 3/31/2020.

## Hotline

This quarter, the Lead IG and partner agencies opened 32 hotline cases. Hotlines provide a confidential, reliable means to report allegations of fraud, waste, and abuse without fear of reprisal. Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. Hotline representatives process the complaints they receive and refer these complaints to the appropriate entity in accordance with their respective protocols. Any hotline complaint that merits referral is sent to the responsible organization for investigation or informational purposes.

The DoD OIG employs an investigator to coordinate the hotline contacts received among the Lead IG agencies and others, as appropriate. Some hotline complaints include numerous allegations that result in multiple cases. However, not all complaints result in the opening of investigative cases. The cases opened this quarter were referred within the DoD OIG and the IGs for the military services.

As noted in Figure 9, the complaints received during this quarter are related to personal misconduct and criminal allegations, procurement or contract administration irregularities, waste of U.S. Government resources, personnel matters, reprisal, and safety and security matters.

Figure 9.

### Hotline Activities











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

# APPENDICES

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## APPENDIX A

# Classified Appendix to this Report

This unclassified report normally includes a classified appendix that provides additional information on Operation Freedom's Sentinel (OFS). Due to the coronavirus disease-2019 pandemic, the Lead IG agencies did not prepare a classified appendix this quarter.

## APPENDIX B

# Methodology for Preparing this Lead IG Quarterly Report

This report complies with sections 2, 4, and 8L of the Inspector General Act of 1978, which requires that the designated Lead Inspector General (IG) provide a quarterly report, available to the public, on an overseas contingency operation. The Chair of the Council of Inspectors General for Integrity and Efficiency (CIGIE) designated the Department of Defense (DoD) IG as the Lead IG for OFS. The Department of State (DoS) IG is the Associate Lead IG for the operation.

This report contains information from the three Lead IG agencies—DoD Office of Inspector General (OIG), DoS OIG, and U.S. Agency for International Development (USAID) OIG—as well as from partner oversight agencies. This report covers the period from January 1 through March 31, 2020.

To fulfill its congressional mandate to produce a quarterly report on OFS, 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, and evaluations referenced in this report, the Lead IG agencies have not verified or audited the information collected through open-source research or requests for information to Federal agencies.

### INFORMATION COLLECTION

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.

### OPEN-SOURCE RESEARCH

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

- Congressional testimony
- Press conferences and official U.S. Government briefings
- United Nations reports
- Reports issued by nongovernmental organizations and think tanks
- Media reports

Materials collected through open-source research provide information to describe the status of the operation and help the Lead IG agencies assess information provided in their agency information collection process.

## REPORT PRODUCTION

The DoD OIG, as the Lead IG, is responsible for assembling and producing this report. The DoD OIG, DoS OIG, and USAID OIG draft the sections of the report related to the activities of their agencies. The Lead IG agencies then provide those offices that provided information with opportunities to verify and comment on the content of the report.

Each OIG coordinates the review process with its own agency. During the first review, the Lead IG agencies ask their agencies to 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. Each Lead IG agency participates in reviewing and editing the entire quarterly report.

## APPENDIX C

# Ongoing OFS Oversight Projects

Tables 4 and 5 list the title and objective for Lead IG and partner agencies' ongoing oversight projects related to OFS.

Table 4.

### Ongoing Oversight Projects Related to OFS by Lead IG Agency, as of March 31, 2020

#### DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

##### ***Audit of Army Contracting Command – Afghanistan Contract Award and Administration of Contracts***

To determine whether the Army Contracting Command – Afghanistan's award and administration of contracts mitigate contingency contracting risks, such as non-performance and improper payments, specific to Afghanistan.

##### ***Evaluation of U.S. Central Command Kinetic Targeting Processes and Reporting Procedures***

To evaluate U.S. Central Command's target development and prosecution processes, as well as post-strike collateral damage and civilian casualty assessment activities.

##### ***Audit of the Core Inventory Management System Implementation***

To determine whether the DoD's implementation of the Core Inventory Management System improved weapons and vehicle accountability.

##### ***Audit of Management of Pharmaceutical Inventories in Support of Overseas Contingency Operations***

To determine whether the military services properly stored, tracked, and safeguarded pharmaceuticals at their overseas locations supporting overseas contingency operations.

##### ***Evaluation of DoD Processes to Counter Radio Controlled Improvised Explosive Devices***

To evaluate the process to counter improvised explosive devices by using tactical jammers.

##### ***Evaluation of Combatant Command Counter Threat Finance Activities in Support of U.S. Indo-Pacific Command, U.S. Africa Command, U.S. Central Command, and U.S. European Command Priorities***

To determine whether U.S. Africa Command, U.S. Central Command, U.S. European Command, and U.S. Indo-Pacific Command are planning and executing counter threat finance activities to impact adversaries' ability to use financial networks to negatively affect U.S. interests.

##### ***Audit of Coalition Partner Reimbursement of Logistics Civil Augmentation Program Services in Afghanistan***

To determine whether the DoD properly calculated, requested, and received reimbursement from Coalition partners in Afghanistan for logistics support, services, and supplies provided under the Logistics Civil Augmentation Program contract.

**DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL*****Audit of the Staffing Review Processes for U.S. Mission Iraq and U.S. Mission Afghanistan***

To determine whether the DoS used established procedures, guidance, and best practices in its approach to adjust the size and composition of Missions Afghanistan and Iraq and has aligned resources invested at these missions with established U.S. Government foreign policy priorities.

***Inspection of the Bureau of Counterterrorism***

To evaluate the programs and operations of the Bureau of Counterterrorism. The Bureau of Counterterrorism is responsible for a wide variety of terrorism-related policies and programs, including policies regarding terrorist detention and repatriation in Afghanistan.

***Audit of Department of State's Post Security Program Review Process***

To determine whether the DoS Bureau of Diplomatic Security manages the Post Security Program Review process in accordance with DoS policies and guidelines.

***Audit of Food Service Support under the Afghanistan Life Support Services Contract***

To determine whether the DoS is administering the food services task order under the Afghanistan Life Support Services contract in accordance with the Federal Acquisition Regulation, and whether the contractors are complying with contract terms and conditions.

***Review of the Afghan Special Immigrant Visa Program***

To evaluate obstacles to effective protection of Afghan allies through the special immigrant visa program and provide suggestions for improvements in future programs.

***Audit of Global Engagement Center's Execution of its Mandate to Coordinate Federal Government Efforts to Counter Disinformation and Propaganda Designed to Undermine the United States***

To determine whether Federal assistance awards provided by the DoS Global Engagement Center align with its statutory mandate and authority and whether the Global Engagement Center has monitored those awards in accordance with Federal requirements, DoS policies and guidance, and the terms and conditions of each award.

**U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL*****Audit of USAID's Workforce Transformation and Data Use***

To determine how USAID accounts for its workforce, evaluate how USAID uses information to strategically plan and make workforce decisions, and assess how Human Resources Transformation Strategy activities support strategic workforce planning.

***Follow-Up Audit of USAID's Multi-Tiered Monitoring Strategy for Afghanistan***

To audit USAID's Multi-Tiered Monitoring Strategy for Afghanistan and determine the extent that USAID has used the strategy to manage programs and serve as the basis for informed decision making.

***Audit of USAID's Journey to Self-Reliance Initiative***

To determine the extent to which USAID's self-reliance metrics are incorporated into its development programming strategy; and identify what challenges USAID faces in implementing development activities as envisioned under the Journey to Self-Reliance Initiative.

***Audit of USAID's Initiative Against Sexual Exploitation and Abuse***

To determine the extent to which USAID has taken action to prevent and detect sexual exploitation and abuse; and the effectiveness of USAID's process for responding to allegations of sexual exploitation and abuse.

***ACA Financial Audit of American University of Afghanistan***

To audit cooperative agreement No. 306-A-13-00004 for the period from August 1, 2015, to July 31, 2017.

***Audit of USAID's Risk Management and Project Prioritization in Afghanistan***

To determine the extent to which USAID applied risk management in selecting staff positions and programs for reduction in Afghanistan.

**Audit of USAID's Contract Termination Practices**

To assess USAID's procedures guiding acquisition award terminations, and if selected acquisition awards were terminated in line with established requirements.

**Audit of the USAID Compliance with the Senator Paul Simon Water for the World Act of 2014**

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.

Table 5.

**Ongoing Oversight Projects Related to OFS by Lead IG Partner Agency, as of March 31, 2020****ARMY AUDIT AGENCY****Reach-Back Contracting Support**

To determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency/expeditionary operations.

**GOVERNMENT ACCOUNTABILITY OFFICE****Advise and Assist Mission in Afghanistan**

To review 1) the extent to which the DoD, in conjunction with NATO, has defined advisor team missions, goals, and objectives; 2) the extent to which advisors were trained and equipped for their specific missions in Afghanistan; 3) the ability of the Army's Security Force Assistance Brigade to meet current and future advisor requirements in Afghanistan and elsewhere; 4) what adjustments, if any, are being made to the manning, training and equipping, and deployment of the second and third Security Force Assistance Brigade; and 5) any other issues the Comptroller General determines appropriate with respect to the advise and assist mission in Afghanistan.

**SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION****Audit of Combined Security Transition Command-Afghanistan's Use of Conditionality**

To examine Combined Security Transition Command-Afghanistan's use and enforcement of conditionality to improve accountability and transparency in the Afghan National Defense and Security Forces.

**Inspection of Construction and Utility Upgrades for the Afghan National Army Garrison at South Kabul International Airport**

To inspect the construction and utility upgrades at the Afghan National Army garrison and determine whether the construction and upgrades were completed in accordance with contract requirements and applicable construction standards; and the facilities and utilities are being used and properly maintained.

**Department of Defense's Efforts to Train and Equip the Afghan National Army with ScanEagle Unmanned Aircraft Systems**

To assess the extent to which the DoD and its contractors conducted the required oversight of the ScanEagle unmanned aircraft systems contracts; achieved their stated objectives and addressed implementation challenges; and enabled the Afghan National Army to operate and sustain the ScanEagle unmanned aircraft systems.

**Department of Defense's End-Use Monitoring Efforts for Defense Articles Provided to the Afghanistan National Defense and Security Forces**

To determine the extent to which the DoD has, since FY 2017, implemented an end-use monitoring program in Afghanistan in accordance with applicable laws and regulations; conducted required routine monitoring of end-use items and enhanced post-delivery monitoring of end-use items provided to the Afghanistan National Defense and Security Forces; and investigated and reported potential end-use violations in Afghanistan.

**Inspection of the Afghan National Army's Northeastern Electrical Interconnect Power System in Pul-e-Khumri**

To assess whether construction was completed in accordance with contract requirements and applicable construction standards; and the power system is being used and properly maintained.

***Inspection of the Women's Compound at the Afghan National Police Regional Training Center in Herat***

To assess whether construction was completed in accordance with contract requirements and applicable construction standards; and the facilities are being used and properly maintained.

***Inspection of the Afghan National Army and Afghan National Police Northern Electrical Interconnect Expansion Project in Kunduz***

To inspect the Afghan National Army and Afghan National Police Northern Electrical Interconnect Expansion project in Kunduz. Specifically, we plan to assess 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 Afghan National Army Ministry of Defense Headquarters Infrastructure & Security Improvements***

To assess whether the design and construction was completed in accordance with contract requirements and applicable construction standards, and the project is being used and maintained.

***Inspection of the Afghan National Army Ministry of Interior Headquarters Infrastructure and Security Improvements Project in Kabul***

To determine whether construction was completed in accordance with contract requirements and technical specifications, and the facility is being used and properly maintained.

***Inspection of the Demolition and Construction of a Hangar at the Afghan National Army and Train Advise Assist Command-Air's Joint Aircraft Facility I***

To assess whether the work was completed in accordance with contract requirements and applicable construction standards; and the hangar is being used and properly maintained.

***U.S. Government Counter Threat Finance Efforts Against the Afghan Terrorist and Insurgent Narcotics Trade***

To identify the strategies and policies that guide the U.S. Government's counternarcotics effort, including efforts to counter Afghan terrorists and insurgents' drug trade-related sources of funding; identify the activities and funding U.S. Government agencies have directed to counter Afghan terrorists and insurgents' drug trade-related sources of funding; determine the extent to which U.S. Government agencies measure and evaluate the effectiveness of their efforts to counter Afghan terrorists and insurgents' drug trade-related sources of funding; and identify the challenges, if any, that affect these efforts and how the agencies are addressing these challenges.

***Review of Afghan National Army Vaccination Process***

To determine where the Afghan National Army maintains soldiers vaccination records, and if the system of record is sufficient to ensure that soldiers are vaccinated in accordance with schedules; and the extent to which Afghan National Army has the capacity to procure vaccines for soldiers in accordance with assessed needs, and distributes and stores vaccines in a manner that minimizes spillage.

***Department of Defense's Effort to Develop a Professional Afghan Air Force and Special Mission Wing***

To examine the extent to which the DoD ensures that the Afghan Air Force and Special Mission Wing recruit, train, and retain qualified personnel needed to operate and maintain the aircraft currently in and expected to be added to their fleets; and the Afghan Air Force and Special Mission Wing modernization plan addresses validated capability gaps.

***U.S. Accountability for Fuel Provisions to the Government of Afghanistan's Ministries of Defense and Interior Affairs***

To determine the extent to which the DoD has, since April 2018, acted upon SIGAR recommendations to review and assess fuel accountability, including coordinating with the Ministries of Defense and Interior Affairs; and planned to ensure accountability and oversight for Afghanistan National Defense and Security Forces fuel provisions in the future.

***Inspection of the Afghan National Army's Kabul National Military Hospital Elevator System Replacement***

To assess whether the construction was completed in accordance with contract requirements and applicable construction standards, and the elevator system is being used and properly maintained.



## APPENDIX D

# Planned OFS Oversight Projects

Tables 6 and 7 list the title and objective for Lead IG and partner agencies' planned oversight projects related to OFS.

Table 6.

### Planned Oversight Projects Related to OFS by Lead IG Agency, as of March 31, 2020

#### DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

##### ***Audit of the Department of Defense Military Payroll for Combat Zone Entitlements***

To determine whether the DoD military components and the Defense Finance and Accounting Service accurately calculated hostile fire pay, imminent danger pay, family separation allowance, and combat zone tax exclusion for combat zone deployments.

##### ***Evaluation of Tactical Signals Intelligence Processing***

To determine whether Theater Support Activity's tactical signals intelligence processing is sufficient to satisfy priority intelligence requirements.

##### ***Audit of Entitlements and Allowances for Processing for Military Service Reserve Deployments***

To determine whether the deployment process resulted in accurate and timely entitlements and allowances for deployed members of the military service Reserves.

##### ***Audit of the U.S. Air Force's Contract for Maintenance of the RQ-4 Global Hawk***

To determine whether the U.S. Air Force monitored the RQ-4 Global Hawk maintenance contract to ensure the contractor provided proper maintenance.

##### ***Audit of Afghanistan Air Theater Movement Contracts***

To determine whether U.S. Transportation Command performed adequate oversight of air theater movement services contracts in Afghanistan to ensure contractor's performance complied with contract requirements, such as aircraft provision, operational readiness, and reporting requirements.

##### ***Audit of Depot-Level Maintenance for U.S. Military Heavy Lift Helicopters***

To determine whether the depot-level maintenance for U.S. Military Heavy Lift Helicopters enables the fleet to maintain required aircraft availability and readiness rates.

##### ***Audit of National Maintenance Strategy-Ground Vehicle Systems Contract Oversight***

To determine whether Army Contracting Command monitored contractor performance for the National Maintenance Strategy-Ground Vehicle Systems contract to ensure the contractor provided training, maintenance, and supply chain management support services to the Afghan National Defense and Security Forces.

##### ***Audit of the U.S. Army Central Command's Modernized Enduring Equipment Set in the U.S. Central Command Area of Responsibility***

To determine whether the Army's implementation of the modernized enduring equipment sets in the U.S. Central Command area of responsibility is meeting mission goals.

##### ***Evaluation of U.S. Special Operations Command Joint Military Information Support Operations Web Operations Center***

To determine whether U.S. Special Operations Command's Joint Military Information Support Operations Web Operations Center provides U.S. combatant commanders the increased capability to conduct Internet-based information operations globally.

**DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL*****Audit of DoS Management of Awards to International Organizations***

To determine whether the DoS's effort to identify, assess, and manage risks before awarding funds to international organizations are effective; and assess whether DoS policies, processes, and guidance for monitoring awards to international organizations are effective in ensuring that funds are managed and spent to further U.S. goals and objectives.

***Audit of DoS Implementation of National Action Plan on Women, Peace, and Security***

To determine whether the DoS Office of Global Women's Issues has tailored applicable DoS engagements and program to help women be more prepared for, and able to participate in, decision-making processes related to conflict and crisis; established metric and targets to evaluate, measure, and report DoS performance; and created a process to modify or redirect program resources on the basis of performance that informs resource allocation and planning.

***Audit of Use of Sole Source Contracts in Overseas Contingency Operations***

To determine whether acquisition policy was followed in awarding sole source contracts; there were urgent and compelling needs to justify awarding sole source contracts; and the DoS is paying more by having sole source contracts than it would pay if contracts were competitively awarded.

Table 7.

**Planned Oversight Projects Related to OFS by Lead IG Partner Agency, as of March 31, 2020****SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION*****Review of Counternarcotics Police of Afghanistan Specialized Units***

To audit Counternarcotics Police of Afghanistan Specialized Units to determine the extent to which counternarcotic police specialized units are achieving their goals; assess the oversight of salary payments made to personnel in the specialized units; and assess the long-term sustainability of the specialized units.

***DoD's Gender Advising Programs for the Ministries of Defense and Interior Affairs***

To identify the DoD's gender-related goals for the Ministries of Defense and Interior Affairs, and determine how the DoD has incorporated these goals in its strategies, plans, and other directives related to its ministry advising efforts; identify how the DoD measures the results of its gender-advising efforts and the extent to which these efforts have been met and are effective; and identify what impediments, if any, may be prohibiting greater success in gender-related areas of improvement at the Ministries of Defense and Interior Affairs, and how the DoD is addressing those issues.

***Audit of ANDSF Pharmaceutical, Medical, and Surgical Materials (Class VIII)***

To assess the extent to which the DoD and the ANDSF developed and validated ANDSF Class VIII needs; provided needed Class VIII supplies in accordance with DoD and ANDSF requirements; and oversee the proper storage, maintenance, and usage of Class VIII supplies and equipment.

***DoD's Use of Funds Appropriated to Recruit and Retain Women in the ANDSF***

To determine how much of the appropriated funding meant to support women in the ANDSF the DoD has spent and identify the efforts the DoD has implemented using this funding; how the DoD selects which efforts to fund; and how these efforts have promoted recruitment and retention of women in the ANDSF.

***Inspection of Women's Participation Program – Afghan National Police Kabul Police Academy 2***

To determine whether the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

***Inspection of the Afghan National Army's Northeastern Electrical Interconnect Power System in Dashti Shadian***

To inspect the Naiabad substation expansion and the construction of the new substation at Camp Shaheen. Specifically, to assess whether the work was completed in accordance with contract requirements and applicable construction standards; and the power system is being used and maintained properly.

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***Inspection of Afghan National Army Afghan Electrical Interconnect Electrical Infrastructure Marshal Fahim National Defense University/Darulaman/Commando***

To determine whether construction was completed in accordance with contract requirements and technical specifications, and the facility is being used and properly maintained.

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***Inspection of Afghan National Army Kabul National Military Hospital Entry Control Point 1&2***

To determine whether the construction was completed in accordance with contract requirements and technical specifications; and the facility is being used and properly maintained.

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***Follow-up Audit of Afghan National Police Personnel and Payroll Systems***

To assess the processes by which the Combined Security Transition Command–Afghanistan, the United Nations Development Programme (UNDP), and the Afghan government collect personnel and payroll data for Afghan National Police personnel assigned and present-for-duty; how the Combined Security Transition Command – Afghanistan, UNDP, and the Afghan government store, access, transfer, and use this data; and the extent to which the Combined Security Transition Command – Afghanistan, UNDP, and the Afghan government verify and reconcile Afghan National Police personnel and payroll data to determine the accuracy of the data.

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***Audit of the Afghan National Army-Territorial Forces (ANA-TF)***

To determine to what extent U.S. Forces-Afghanistan evaluated and implemented the ANA-TF program in accordance with guidance; the ANA-TF are being recruited, mobilized, and performing; the ANA-TF program met cost expectations.

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***Ministry of Interior Affairs' Accountability for Vehicles***

To assess the extent to which the DoD and the Ministry of Interior Affairs have developed and implemented policies and procedures to account for vehicles purchased with U.S. funds; and the policies and procedures enable the DoD and the Ministry of Interior Affairs to accurately account for those vehicles.

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## ACRONYMS

Acronym	
AAF	Afghan Air Force
ALP	Afghan Local Police
ANA	Afghan National Army
ANA-TF	Afghan National Army Territorial Force
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
ASFF	Afghan Security Forces Fund
ASSF	Afghan Special Security Forces
CSTC-A	Combined Security Transition Command-Afghanistan
DCIS	Defense Criminal Investigative Service
DIA	Defense Intelligence Agency
DoD	Department of Defense
DoS	Department of State
FFP	Food for Peace
FY	Fiscal Year
GAO	Government Accountability Office
IDP	Internally Displaced Person
IEC	Independent Election Commission
IED	Improvised Explosive Device
INL	International Narcotics and Law Enforcement Affairs
IOM	International Organization for Migration

Acronym	
ISIS-K	Islamic State of Iraq and Syria-Khorasan
Lead IG	Lead Inspector General
Lead IG agencies	DoD OIG, DoS OIG, and USAID OIG
MoD	Ministry of Defense
Mol	Ministry of Interior Affairs
NATO	North Atlantic Treaty Organization
OCO	Overseas Contingency Operation
OFDA	Office of U.S. Foreign Disaster Assistance
OFS	Operation Freedom's Sentinel
OIG	Office of Inspector General
SFAB	Security Force Assistance Brigade
SIGAR	Special Inspector General for Afghanistan Reconstruction
SMW	Special Mission Wing
SRAR	Special Representative for Afghanistan Reconciliation
UN	United Nations
UNAMA	United Nations Assistance Mission in Afghanistan
UN OCHA	United Nations Office for the Coordination of Humanitarian Affairs
USAID	United States Agency for International Development
USFOR-A	United States Forces-Afghanistan



## ENDNOTES

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