Quarterly Report to the United States Congress

April 1, 2015–June 30, 2015
LEAD INSPECTOR GENERAL MISSION

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

• develop a joint strategic plan to conduct comprehensive oversight over all aspects of the contingency operation

• ensure independent and effective oversight of all programs and operations of the federal government in support of the contingency operation through either joint or individual audits, inspections, and investigations

• promote economy, efficiency, and effectiveness and prevent, detect, and deter fraud, waste, and abuse

• perform analyses to ascertain the accuracy of information provided by federal agencies relating to obligations and expenditures, costs of programs and projects, accountability of funds, and the award and execution of major contracts, grants, and agreements

• report quarterly and biannually to the Congress on the contingency operation and activities of the Lead Inspector General

(Pursuant to section 8L of the Inspector General Act of 1978, as amended)
FOREWORD

The United States has renewed its commitment to Afghanistan to help build and sustain an enduring security capability, but has transitioned to a new phase, formally ending combat operations. The new overseas contingency operation that began on January 1, 2015, Operation Freedom’s Sentinel (OFS), provides the framework for continued U.S. support. OFS has two complementary missions: U.S. forces will continue counterterrorism efforts to prevent the resurgence of al-Qaeda and its remnants and will also conduct a train, advise, and assist program to improve the capabilities of the Afghan National Defense and Security Forces under NATO’s Resolute Support mission.

On April 1, 2015, the Chair of the Council of the Inspectors General for Integrity and Efficiency designated the Department of Defense Inspector General as the Lead IG for OFS, pursuant to section 8L of the Inspector General Act of 1978, as amended. The three Lead IG agencies continue to coordinate with the Special Inspector General for Afghanistan Reconstruction (SIGAR) and the other oversight partners of the Southwest Asia Joint Planning Group (SWA JPG), who have conducted audits, evaluations, inspections, and investigations in Afghanistan for more than 7 years.

For the past several years, the SWA JPG has written an annual joint strategic oversight plan (JSOP) for Afghanistan, which is published in the Comprehensive Oversight Plan for Southwest Asia (COPSWA). The SWA JPG oversight partners will again publish a JSOP for FY 2016, but this plan will also constitute the JSOP for OFS, as mandated by section 8L. The JSOP will be published on September 30, 2015. The Lead IG agencies, SIGAR, and the other oversight partners of the SWA JPG will continue to work together to provide coordinated whole-of-government oversight in Afghanistan to deter fraud, waste, and abuse and promote effective stewardship of taxpayer dollars.

Jon T. Rymer
Inspector General
U.S. Department of Defense

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

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Acting Deputy Inspector General
U.S. Agency for International Development
MESSAGE FROM THE LEAD IG

Operation Enduring Freedom concluded on December 31, 2014, and Operation Freedom’s Sentinel (OFS), the new overseas contingency operation, began the next day. Pursuant to section 8L of the Inspector General Act of 1978, as amended, the Lead Inspector General (Lead IG) agencies, representing the Department of Defense, Department of State (DoS), and U.S. Agency for International Development, are together carrying out our mandate to provide interagency oversight for this contingency operation under the Lead IG model. DoS Inspector General Steve A. Linick is the Associate Inspector General, and we work in close coordination with the Special Inspector General for Afghanistan Reconstruction and the other oversight community partners overseeing programs and operations in Afghanistan.

Several political events last year helped to shape the current military campaign in Afghanistan. Our forces continue to support the Government of the Islamic Republic of Afghanistan, its security forces, and its people within the constraints of the U.S.-Afghanistan Bilateral Security Agreement and the NATO-Afghanistan Status of Forces Agreement. OFS supports two military missions: counterterrorism operations and the NATO Resolute Support (RS) capacity-building efforts. Both advance U.S. objectives to reduce threats of terrorism and stabilize the region with a long-term security solution. U.S. counterterrorism forces are working in partnership with the Afghan Special Security Forces to disrupt terrorist threats from the remnants of al-Qaeda so that Afghanistan is not used to stage attacks against our homeland. The U.S. train, advise, and assist program is part of NATO’s RS mission, which represents the international community’s commitment to develop and build the capacity of the Afghan National Defense and Security Forces.

The Lead IG agencies are working together to produce a comprehensive joint strategic oversight plan for OFS through the Southwest Asia Joint Planning Group (SWA JPG), which has been facilitating the coordination of oversight work for Afghanistan since 2008. SWA JPG members met in April and June to map out OFS oversight objectives for the work ahead. Together, these organizations will finalize FY 2016 planning by September 30, 2015. The final joint strategic plan will ensure that our efforts avoid duplication and coordinate work in crosscutting oversight areas to meet the Lead IG section 8L mandate. The teams cooperating on this effort represent years of experience and come together with a shared commitment to effective and independent oversight.
This first quarterly report covers U.S. programs and operations through June 30, 2015, and presents an overview of the dual OFS missions as well as selected Lead IG oversight activities. I appreciate the efforts of the staffs of the Lead IG agencies and our oversight partners who are dedicated to overseeing this important operation.

[Signature]

Lead Inspector General for Operation Freedom's Sentinel
Jon T. Rymer
Inspector General
U.S. Department of Defense
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EXECUTIVE SUMMARY

This initial Lead Inspector General (Lead IG) quarterly report to Congress provides an introduction to the U.S. missions in Afghanistan under the overseas contingency operation (OCO) known as Operation Freedom’s Sentinel (OFS). The Lead IG agencies—the Department of Defense Office of Inspector General (DoD IG), Department of State Office of Inspector General (DoS OIG), and U.S. Agency for International Development Office of Inspector General (USAID OIG)—share responsibility for reporting and oversight of OFS. On April 1, 2015, pursuant to section 8L of the Inspector General Act of 1978, as amended, the Chair of the Council of the Inspectors General for Integrity and Efficiency designated DoD Inspector General Jon T. Rymer as the Lead Inspector General for OFS. DoS Inspector General Steve A. Linick serves as the Associate Inspector General. For the full text of section 8L, see Appendix A.

At the end of 2014, the U.S. and North Atlantic Treaty Organization (NATO) security assistance missions officially ended, as did offensive combat operations under Operation Enduring Freedom. The United States and NATO agreed to continue their commitment to Afghanistan security and sovereignty under the U.S.-Afghanistan Bilateral Security Agreement (BSA) and the NATO-Afghanistan Status of Forces Agreement (SOFA). These security assistance missions are expected to continue beyond 2016 through a U.S. security cooperation element and a NATO enhanced Enduring Partnership with Afghanistan. On January 1, 2015, U.S. forces began two missions within OFS described by DoD as “well-defined and complementary,” helping to provide the opportunity for Afghanistan to be independent and self-supporting.
• The first is a U.S. forces counterterrorism mission against the remnants of al-Qaeda in Afghanistan to prevent its resurgence and its plotting against U.S. targets, including the homeland.
• The second supports NATO’s train, advise, and assist (TAA) mission under Resolute Support, which will continue to build the capabilities and long-term sustainability of the Afghan National Defense and Security Forces (ANDSF).

U.S. and NATO forces were significantly reduced prior to OFS, reflecting the increased security capabilities and responsibilities of the ANDSF. President Obama announced in May 2015 that the authorized U.S. military force in Afghanistan would not exceed 9,800 personnel. This force level will decrease until it reaches a relatively small Kabul-based security cooperation element by January 2017. The specifics for drawdown will be decided later in 2015. NATO and partner countries have indicated they too will execute a phased reduction of forces along the same timeline.

This quarterly report presents information in two main sections:

**Operation Freedom’s Sentinel**: includes background on the new security partnership with Afghanistan from the long view of U.S. investment, the two U.S. missions, and the relationship with NATO allies and partner nations moving forward. Although the U.S. missions have changed with OFS, operational conditions and many of the objectives remain the same in programs to develop the ANDSF. The security environment, challenges that face the ANDSF, U.S. support for NATO’s TAA, and the Afghan special security forces counterterrorism activities are featured in the report, along with a perspective of funding elements as they apply to each mission area. Total funding enacted for DoD in FY 2015 for the combined OFS missions totals $55.5 billion, and DoD has requested $42.5 billion for FY 2016.

**Inspector General Activities**: includes information on strategic oversight planning efforts as well as staffing, logistics, and investigative activities. At the onset of OFS, the Lead IG agencies, along with the Special Inspector General for Afghanistan Reconstruction (SIGAR) and the other oversight members of the Southwest Asia Joint Planning Group (SWA JPG) were continuing to execute planned oversight projects as published in the Fiscal Year 2015 Comprehensive Oversight Plan for Southwest Asia (COPSWA). Eight oversight agencies participate in the SWA JPG, which is coordinated by DoD IG. These oversight partners are examining potential projects for FY 2016 to meet the requirements of section 8L of the Inspector General Act of 1978, as amended, to “develop and carry out” a joint strategic oversight plan (JSOP) for OFS. Some areas of oversight may involve several agencies, so the SWA JPG members will coordinate their projects accordingly to avoid duplication of effort.
A New Security Partnership
Funding
March 2015 Meeting of the Presidents
Challenges Facing the ANDSF
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OVERVIEW

Operation Enduring Freedom (OEF) ended on December 31, 2014, and the U.S. mission transitioned on January 1, 2015, to OFS, a new contingency operation as defined by Title 10 USC 101(a)(13). This transition marked the formal end to 13 years of combat operations and a renewal of the U.S. commitment to work with Afghanistan for an enduring security capacity.7

OFS has two missions, each in support of promoting the long-term security and stability of the Afghanistan government and its security forces. First, U.S. forces will continue counterterrorism efforts to prevent the resurgence of al-Qaeda and its remnants. Second, U.S. forces will continue to help build the capabilities of the ANDSF in close cooperation with NATO and other partner nations under the Resolute Support (RS) mission. The NATO-led mission focuses on building the capabilities and sustainability of the ANDSF through a TAA program.8

More than 3 years ago, the United States began laying the groundwork to transition from combat operations in Afghanistan to enabling the Government of the Islamic Republic of Afghanistan (GIROA) to take responsibility for its own security. In May 2011, the Administration announced a plan to draw down U.S. forces from a peak of 100,0009 to a minimal military presence, while supporting the continued development of the ANSDF. The 2014 Quadrennial Defense Review described the path to ending the U.S.-led combat mission10 and transitioning to a limited military mission focused on counterterrorism and training, advising, and assisting Afghan security forces.11 In May 2014, President Obama set the U.S. troop number at 9,800, with the drawdown to be completed by December 31, 2014.12 The President

Figure 1
subsequently committed to maintaining up to 9,800 troops through the end of 2015 in response to President Mohammad Ashraf Ghani’s request for flexibility in the U.S. drawdown timeline. According to DoD, the United States will maintain its force level below 9,800 through the end of 2015, and later this year, will establish plans for additional force drawdowns, which will begin in 2016.
The 2016 U.S. force drawdown will enable the eventual consolidation of U.S. forces to a Kabul-based security cooperation element centered in the embassy. The security cooperation element will serve as the basis for managing and overseeing DoD funding for post-2016 sustainment of the ANDSF, including coordination with allies and partners for further development of the ANDSF’s capabilities or those of the security ministries. NATO will also continue to support Afghanistan through a post-2016 Enduring Partnership that will synchronize its activities with the U.S. security cooperation mission. Planning is already underway for the transition from the RS mission to the Enduring Partnership. For key events of transitioning U.S. missions, as well as U.S. military force strength during 2014–2017, see Figure 1.

A NEW SECURITY PARTNERSHIP

As OFS began on January 1, 2015, Afghan security forces had already assumed full responsibility for security of their government and the Afghan people. New force agreements with the GIROA were necessary to establish the military presence requirements for the allied country nations. The 2014 Afghan presidential election and subsequent runoff election delayed these agreements. After a months-long audit of the ballots and a series of negotiations, the two final candidates agreed to share power by establishing a government of national unity and a new position in the government, the Chief Executive Officer (CEO). The presidential election was only concluded in late September 2014, when Dr. Ashraf Ghani was selected as President-elect and Mr. Abdullah Abdullah as CEO-elect under a new national unity government. On the first day after their inauguration, President Ghani and CEO Abdullah oversaw the signing of two new force agreements with Afghanistan’s allied military partners:

- U.S.-Afghanistan Bilateral Security Agreement (BSA)
- NATO-Afghanistan Status of Forces Agreement (SOFA)

The combination of these two agreements provides the authority for both new OFS missions and gives allied partner nations the legal protections necessary to carry out the RS mission.

The BSA is a long-term security pact that outlines 26 articles of agreement and shapes the U.S. military mission and relationship with Afghanistan going forward. It reaffirms the 2012 Strategic Partnership Agreement between the United States and Afghanistan and supersedes the status of U.S. forces agreements in Afghanistan adopted in 2002 and 2003. The BSA was signed on September 30, 2014, after 2 years of difficulties in reaching an agreement with the former president, who had refused to sign the accord. The articles in the BSA detail cooperation, authorities, implementation, and enforcement
arrangements and agreements—from status of personnel issues to defense and security cooperation mechanisms. According to BSA Article 26, the agreement will remain in force from January 1, 2015, to December 31, 2024, and beyond, unless formally terminated, with notice.25

The SOFA is the legal framework that supports the NATO-led RS mission, which began January 1, 2015, as the follow-on to the International Security Assistance Force (ISAF) mission. ISAF concluded along with OEF on December 31, 2014. According to NATO, the SOFA provides terms, conditions and duties for NATO forces and partner nations deployed in Afghanistan supporting RS. The SOFA was also signed on September 30, 2014, the day after President Ghani took office, and ratified by Afghanistan’s parliament on November 27, 2014. Following ratification, on December 12, 2014, the United Nations adopted Resolution 2189, underscoring the “importance of continued international support for the stability of Afghanistan.”26 NATO reported that allies and partner countries have a further commitment beyond the TAA mission to “the broader international support for the long-term financial stability of the Afghan security forces.”27 According to NATO, 41 nations are participating in the RS mission, including 26 NATO allies and 15 other partner countries, for a complement of 13,223 military personnel, including 6,834 U.S. forces, as of May 2015.28
FUNDING
The United States has committed substantial resources to conduct counterterrorism operations against al-Qaeda in Afghanistan and continue building the ANDSF. Congress enacted $55.5 billion for DoD’s OFS programs and operations in FY 2015. According to the DoD Comptroller, the costs to maintain U.S. forces in Afghanistan will decrease more slowly than the size of the force because of expenses associated with returning equipment, resetting the force, and closing bases (including contractor costs), as well as the continued high demand for “higher-end” intelligence, surveillance, and reconnaissance (ISR) assets. DoD requested $42.5 billion for FY 2016.

Of all DoD funding made available for OFS in FY 2015, 21% ($11.9 billion) covers the cost of operations and force protection in Afghanistan, and more than 36% ($20.1 billion) pays for in-theater support (that is, critical combat support for personnel in Afghanistan that comes from units and forces operating outside of Afghanistan). Funds also pay for the cost of equipment reset and TAA programs to develop the ANDSF, through the Afghanistan Security Forces Fund (ASFF). As of March 31, 2015, the most recent data available, a collective $7.43 billion among all DoD funding sources for OFS had been obligated.

DoD reported that $5.4 billion would be required to train, equip, and sustain the ANDSF in FY 2015. The United States and international donor nations have coordinated with the GIRoA to cover these budgeted and non-budgeted costs as follows:

- The United States has committed $4.1 billion through the ASFF, including $2.9 billion for the Ministry of Defense (MOD) and $1.2 billion for the Ministry of Interior (MOI). Approximately $2.0 billion of the ASFF covers salaries, incentive pay, and fuel costs, and the remainder covers “off-budget” costs, such as training and equipping.
- International donors have provided $923 million for Afghan National Army (ANA) salaries, information technology, aviation training and maintenance, uniforms, and medical supplies.
- The GIRoA has budgeted $411 million, primarily for food and subsistence.

Since the attacks of September 11, 2001, the United States has reimbursed coalition partners for their logistical and combat support of U.S. military operations. These reimbursements, through the Coalition Support Fund (CSF), are another key component to supporting U.S. military operations in Afghanistan. In Pakistan, most reimbursements through the CSF are intended to enable Pakistan to attack terrorist networks in the Federally
Administered Tribal Areas and stabilize the border with Afghanistan. The National Defense Authorization Act (NDAA) for FY 2015 authorizes up to $1 billion in the CSF for Pakistan.

Other U.S. funding directly supports the continuing U.S. strategic partnership with Afghanistan and may, in some cases, facilitate aspects of the OFS missions, including DoS’s Economic Support Fund; International Narcotics Control and Law Enforcement Fund; and Nonproliferation, Anti-Terrorism, Demining and Related Programs funding.

**MARCH 2015 MEETING OF THE PRESIDENTS**

President Obama and Afghan President Ghani met in Washington D.C. in March 2015. According to the Administration, both presidents agreed to continue a partnership and dialogue on U.S. and Afghan counterterrorism objectives and a broad set of civilian objectives, including U.S. support for the Afghan Peace and Reintegration Program. The reintegration process allows former combatants to return to their local communities.

The two presidents agreed that bettering the Afghan-Pakistani relationship will build trust and improve regional security. They also agreed to organize a high-level meeting, near the timing of the fall 2015 United Nations General
Assembly, to continue the Afghanistan and regional security discussions and to include other member states. According to the Administration, the United States and Afghanistan agreed on an early formation of a joint commission to oversee the implementation of the BSA, and President Obama affirmed ongoing U.S. support for Afghan security forces.  

**CHALLENGES FACING THE ANDSF**

In testimony before the Senate Armed Services Committee on February 12, 2015, U.S. Army General John F. Campbell, Commander Resolute Support and U.S. Forces-Afghanistan (USFOR-A), described the challenges in the campaign leading up to the current period of continued military operations in Afghanistan. These challenges included delays in forming the new national unity government with a new cabinet after the election of President Ghani and, consequently, delays in ratifying the military agreements that frame the new missions. Allied partners waited to fulfill their commitments until the new Afghan administration was established and the force agreements were in place, late in the fall of 2014. According to DoD, this created a period of “political uncertainty,” “lack of investor confidence,” and “relative stagnation” in the development of Afghan forces.
In June 2015, DoD reported that “after almost nine months in power, the Afghan government remains in a state of flux as President Ghani and Chief Executive Abdullah determine how to distribute power and responsibilities, while key reform initiatives have been slow to be implemented.” As of June 30, 2015, the GIRoA had yet to approve a new Minister of Defense. Nonetheless, RS advisors have reportedly continued their work with the security ministries, with a main focus on capacity building in administrative management areas, such as planning, programming, budgeting, human resources, and sustainment.

In the June 2015 Report on Enhancing Security and Stability in Afghanistan to Congress, DoD described the transition from a combat role to a support role as the natural progression of the U.S. strategy, demonstrating “the international community’s enduring commitment to Afghanistan.” The report provides an overview of the Afghan force structure and capabilities, along with a threat assessment that addresses current and anticipated security conditions. It also includes discussion of the many challenges to sustaining a self-sufficient and capable Afghan force in areas such as force protection and security, command and control, training, maintenance, medical, force management and personnel attrition, rule of law and corruption, and leadership.

DoD reported that the ANDSF sustained a high operational tempo during the spring fighting season, for the first time battling insurgents with combat forces, air support, and ISR, with limited coalition support. ANSDF “took the initiative by conducting the first major offensive operation of 2015 in northern Helmand Province.” This was a large-scale, cross-ministry operation that purportedly achieved gains against the Taliban-led insurgency. However, according to DoD, “the operation also highlighted some of the continuing challenges that the ANA faces with maintenance and logistics planning, and counter-improvised explosive device (C-IED) exploitation capabilities.”

According to General Campbell, the ANDSF requires less coalition support to respond to security threats, but continues to have capability gaps in the areas of aviation, intelligence, and special operations, as well as administrative functions such as human resources and financial management.

Several operations led by the ANSDF since December 2014 demonstrated the importance of effective Afghan leadership. In June, DoD reported that leadership challenges have limited the overall effectiveness of the ANSDF, noting several senior leadership changes by Afghan President Ghani. Ghani recently streamlined the top-heavy ranks of his forces by retiring 47 general officers who were beyond retirement age, indicating this would make room for the next generation of leaders. He also suspended “multiple” general officers involved in scandal. General Campbell attributes the overall high attrition rate in the ANDSF to “poor leadership, high operational tempo; inadequate soldier and police care; and poor force management.”
General Campbell told Congress in February that the coalition is addressing the systemic causes, including high combat casualties, to help ensure the sustainability of the Afghan forces.50

SECURITY ENVIRONMENT

In 2014, the insurgency modified its tactics, launching direct attacks against ANDSF checkpoints and smaller garrisons to test the responsiveness of Afghan and coalition forces.51 DoD reported that, although these attacks did not result in additional gains in territory during January–May 2015, the enemy “remained resilient.”52 In July 2015, DoD reported that, although the Afghan forces made progress during the fighting season, they sustained 60% more casualties than last year. The Undersecretary of Defense for Policy said the Afghan forces “are coping in a very difficult environment.”53

DoD reported that threats to Afghanistan and its security include insurgents, terrorists, and other criminal activities, such as opium trafficking, extortion, and kidnappings. In testimony before the Senate Armed Services Committee, General Campbell described the collective enemy as “al-Qaeda, its affiliates, and adherents (AQAA); Taliban; Haqqani Network (HQN), and other insurgent and extremist groups” and suggested that they will likely try to “reestablish their authority and prominence.”54 DoD reported that the Afghanistan-Pakistan border poses a specific threat to regional stability, providing safe haven for these groups as well as for the Lashkar-e Tayyiba, Tehrik-e-Taliban Pakistan, and the Islamic Movement of Uzbekistan.55 President Ghani is reportedly working to improve Afghanistan-Pakistan relationships, including military to military.56

The operating environment remains dangerous for all security personnel, including forces assigned to the NATO mission. During January 1–June 30, 2015, six NATO personnel serving with the RS mission were killed in violent events:57

• January 29—three RS contractors died when an individual wearing an Afghan National Security Forces uniform opened fire on a group of coalition contractors at the northern section of the Hamid Karzai International Airport Complex. This portion of the airfield is used primarily for military purposes. The gunman was also killed.
• February 26—one RS servicemember died as a result of an attack in Kabul.
• April 8—one DoD servicemember died as a result of an incident in Jalalabad.58
• June 8—one DoD civilian died as a result of injuries sustained when indirect fire hit Bagram Airfield.
THE CONTINUING COUNTERTERRORISM MISSION

DoD reported in the June 2015 Report on Enhancing Securing and Stability in Afghanistan that U.S. counterterrorism efforts now focus on deterring al-Qaeda’s resurgence and denying terrorists safe haven in the region. According to DoD, the U.S forces and the ANSDF have “mutually reinforcing efforts that are integral to achieving U.S. counterterrorism goals” and contribute “to a robust, enduring counterterrorism partnership.”\(^59\)

OFS counterterrorism efforts include the operations conducted against al-Qaeda and its affiliates and also the TAA mission to build the capacity of the Afghan Special Security Forces (ASSF). In differentiating the role of U.S. combat troops under OFS, DoD reported that “as a matter of international law, the United States remains in an armed conflict against al-Qaeda, the Taliban, and associated forces.” “Outside of the counterterrorism mission,” however, “U.S. forces no longer plan or conduct offensive combat operations.” Although U.S. forces will have limited direct action, the Special Operations Joint Task Force-Afghanistan (SOJTF-A) is conducting some counterterrorism operations with the ASSF. DoD reported that U.S. forces also partner with the ASSF to provide limited force protection for the 21 NATO bases that still remain in theater.\(^60\)

SOJTF-A is also training, advising, and assisting the ASSF to build its capabilities and enhance interoperability between Afghan special operations forces and Afghan conventional forces. According to DoD, SOJTF-A is providing tactical-level TAA, to “assess the operational performance of those partner units to shape future training and development.” Additionally, as part of the continued tactical-level TAA mission with ASSF and the Afghan Air Force, U.S. and coalition forces may accompany Afghan counterparts on missions in an advisory role.\(^61\)

Oversight agencies have conducted a number of TAA assessments in Afghanistan during the previous ISAF mission, and Lead IG agencies, in coordination with SIGAR, will continue to pursue assessments of TAA efforts in Afghanistan. DoD IG and DoS OIG consider the OFS counterterrorism mission critical to the future of the Afghan people, the safety of U.S. and NATO forces, and the safety of the U.S. homeland. Assessing that mission is a top priority in FY 2016 and both IG agencies are currently planning how best to conduct oversight.
Afghan Special Security Forces

Afghanistan has five special security forces organizations, with a combined force strength of more than 18,000 personnel, which conduct direct-action missions against insurgents and their facilitators:

- **Ministry of Defense (MOD) forces**—report under the ANA, comprising the Special Operations Command, *Ktah Khas* (commando units), and the Special Mission Wing
- **Ministry of Interior (MOI) forces**—report under the General Command of Police Special Units (GCPSU), comprising the national mission units and the provincial special units

DoD reported in June that ASSF units “have demonstrated improved proficiency as a capable strike force against insurgent and terrorist networks,” conducting 2,800 independent operations (82% of all Afghan military missions) from December 1, 2014, through June 1, 2015. Additionally, the ASSF now has the lead responsibilities for generating and training special security forces. According to DoD, 25 of 28 specialty training courses offered at the ANA Special Operations Command (ANASOC) School of Excellence were being taught by Afghan trainers. The remaining three are expected to begin transitioning to Afghan leadership during summer 2015.

**ANA Special Operations Command**

Organized in 10 *kandaks* (battalions), the 10,700 soldiers of the ANASOC include special forces and commandos geographically dispersed across Afghanistan. According to DoD, almost all special operations *kandaks* conduct company-level operations. Some have reportedly conducted unilateral missions based on Afghan-gathered intelligence, without the involvement of coalition forces. DoD reported that commandos are some of the most elite fighting forces in the ANDSF. These specialized light infantry units have the capability to conduct raids, direct action, and conduct reconnaissance, providing what DoD characterized as “strategic response capability for the Afghan government.” According to DoD, when engaged, commando units win decisively, routinely conducting night raids independently using their own intelligence to drive their operations. Coalition advisors continue to mentor ASSF leaders during mission planning; to evaluate leadership and tactics in the field and in tactical operations centers; and to support the successful integration of coalition fires, MEDVAC, and ISR enablers when needed.

**Ktah Khas**

This light infantry special operations battalion comprises three companies, a reconnaissance...
unit, and several sections that enable and support the strike forces. According to DoD, the Ktah Khas conduct precision raids and vehicle interdictions against high-value targets using ground and air assets. DoD reported that the group planned and resourced its first independent helicopter assault force raid in Kapisa province in January 2015. According to DoD, they continued to build their relationship with other MOD special operations units and improved their battalion-level command capabilities, operational reach, and integration with ANASOC forces in recent combined operations.66

Special Mission Wing
The Special Mission Wing (SMW) supports primarily the MOD and MOI ASSF units on both counterterrorism and counternarcotics operations designed to disrupt insurgent and drug smuggling networks. DoD reported that, as of June 2015, the SMW had two squadrons located in Kabul and a new squadron recently established in Kandahar. The SMW aircraft fleet includes 30 Mi-17V5 helicopters and 13 of 18 planned PC-12 fixed-wing aircraft with ISR capabilities. DoD reported that all 460 personnel of the SMW were realigned to fall under the MOD in April 2015, allowing for greater consistency in the allocation of salary payments among positions as well as other administrative matters. Previously, the SMW had personnel assigned to both the MOD and the MOI. According to DoD, 100 new candidates are undergoing background and security checks, English proficiency testing, and interviews before final selection.67

A SIGAR review of U.S. efforts to support the SMW in June 2013 found critical shortfalls in qualified Afghan personnel and equipment maintenance, as well as challenges arising from the dual MOD/MOI command and control structures, potentially jeopardizing $771.8 million in U.S.-funded aircraft that had yet to be delivered. Among many other recommendations, SIGAR called for the suspension of contracts awarded for 48 new aircraft until a memorandum of understanding (MOU) was signed between the MOI and MOD. DoD did not concur with that recommendation, citing as reasons the approaching delivery date of the equipment and ongoing work to finalize a charter with the Afghan Air Force that would address some of the concerns. However, DoD agreed to implement other recommendations to set clear personnel and maintenance milestones in future contracts.68

DoD reported that, as of June 2015, the SMW had 82 fully trained pilots (67 for the Mi-17s and

The SMW has received all 30 Mi-17 helicopters planned for delivery. The aircraft conducts light lift, personnel transport, CASEVAC, resupply, air interdiction, aerial escort, and armed overwatch missions. Every aircraft is armed with two 7.62mm door guns, and 12 have 23mm Forward Firing Cannons.

The SMW has received 13 of 18 PC-12 aircraft planned. The aircraft provides airborne intelligence, surveillance, and reconnaissance capabilities.
Afghan Special Security Forces (cont’d)

15 for the PC-12s). The pilots are part of 41 crews qualified as of May 31, 2015.69 PC-12 crews require a mission-qualified aircraft commander, co-pilot, and mission system operator. According to DoD, the 30 PC-12 pilots now assigned to the SMW had no previous pilot experience prior to initial training, but they have been demonstrating progress. DoD reported that TAA advisors are augmenting Afghan crews to meet operational requirements.70

According to DoD, although the SMW now has 93 qualified Mi-17 maintainers (up from 38 a year ago), the ANDSF still only performs about 10% of scheduled maintenance for the fleet. All PC-12 maintenance is performed by contractors. However, DoD reported that the SMW continues to make progress training six- to seven-member teams in courses to conduct 50-, 100-, and 200-hour inspections. DoD noted that Afghan aviation mechanics must complete 60 months of training to achieve full certification.71

Regarding operations, DoD reported that, during December–May 2015, the SMW conducted more than 840 Mi-17 and 1,008 PC-12 operations and training missions, proving its ability to provide ISR, develop targets, and conduct mission overwatch during infiltration and exfiltration of aircraft and ground personnel.

Total PC-12 missions increased substantially from the 205 missions flown in all of 2014.72

**General Command of Police Special Units**
The GCPSU police forces have approximately 5,100 highly trained police personnel who respond to crisis events, such as the Mazar-e-Sharif insurgent bombing and attack against a provincial administrative building in April 2015. DoD reported that the GCPSU operates across Afghanistan in three national mission units (Crisis Response Unit 222, Commando Force 333, and Afghan Territorial Force 444) and 33 provincial special units that work to support the chiefs of police in the provinces and partner with a national Investigative and Surveillance Unit (ISU). According to DoD, these forces have increased their capabilities and demonstrated their ability to provide rapid response to emergencies or hostage situations such that their coalition advisors perform TAA functions rather than direct support.73
Afghan Local Police

The Afghan Local Police (ALP) is a locally oriented defensive force drawn from members of the villages it protects. Established by the President of Afghanistan under the MOI in August 2010, the ALP program was designed to provide protection and stability in villages and areas where the ANDSF were insufficiently strong to prevent armed insurgent infiltration. Improved security was viewed as critical to the development of rural areas and to extending the legitimacy and reach of the GIRoA. The ALP program began as an initiative of the Coalition Forces Special Operations Component Command-Afghanistan, but it is a village defense force, not an MOI special police force. The original MOI validation process for ALP members included approval by both the village elders and the Coalition partners. In October 2014, the coalition reported that an MOI-certified ALP program of instruction had been newly integrated into the curriculum at the regional and provincial training centers. Because ALP units operate in remote rural areas and villages across Afghanistan, the 4-week training program reportedly helps ensure a national standard. Often serving as the first line of defense against the Taliban, the ALP work with other ANDSF units in their local areas and are supported by the provincial and district chiefs of police under a U.S.-funded program supervised by the MOI ALP headquarters. The ALP have become an integral part of the ANDSF’s layered security plan. Reportedly, as of June 2015, ALP personnel had deployed to 155 districts across 29 provinces, and were operating 1,320 checkpoints under MOI direction. The ALP continues to grow toward its maximum authorized tashkil of 30,000 personnel with 28,356 ALP members, also known as Guardians, as of June 2015. Of these, 25,179 Guardians are estimated to be fully trained.
### Table 1
**RS Military Personnel from NATO and Non-NATO Countries (Shown in Italics), as of 5/2015**

<table>
<thead>
<tr>
<th>Country</th>
<th>Total Personnel</th>
<th>Country</th>
<th>Personnel as % of National Force</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States</td>
<td>6,834</td>
<td>Georgia</td>
<td>2.74</td>
</tr>
<tr>
<td>Georgia</td>
<td>885</td>
<td>Iceland</td>
<td>2.00</td>
</tr>
<tr>
<td>Germany</td>
<td>850</td>
<td>Czech Republic</td>
<td>0.98</td>
</tr>
<tr>
<td>Romania</td>
<td>650</td>
<td>Denmark</td>
<td>0.93</td>
</tr>
<tr>
<td>Turkey</td>
<td>503</td>
<td>Australia</td>
<td>0.70</td>
</tr>
<tr>
<td>Italy</td>
<td>500</td>
<td>Mongolia</td>
<td>0.69</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>470</td>
<td>Croatia</td>
<td>0.55</td>
</tr>
<tr>
<td>Australia</td>
<td>400</td>
<td>Bosnia-Herzegovina</td>
<td>0.50</td>
</tr>
<tr>
<td>Spain</td>
<td>294</td>
<td>Albania</td>
<td>0.49</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>236</td>
<td>the former Yugoslav Republic of Macedonia</td>
<td>0.49</td>
</tr>
<tr>
<td>Denmark</td>
<td>160</td>
<td>United States</td>
<td>0.48</td>
</tr>
<tr>
<td>Poland</td>
<td>150</td>
<td>Latvia</td>
<td>0.47</td>
</tr>
<tr>
<td>Armenia</td>
<td>121</td>
<td>Germany</td>
<td>0.47</td>
</tr>
<tr>
<td>Mongolia</td>
<td>120</td>
<td>Romania</td>
<td>0.43</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>110</td>
<td>Finland</td>
<td>0.32</td>
</tr>
<tr>
<td>Croatia</td>
<td>107</td>
<td>Lithuania</td>
<td>0.32</td>
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<tr>
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<td>United Kingdom</td>
<td>0.30</td>
</tr>
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<td>Azerbaijan</td>
<td>94</td>
<td>Hungary</td>
<td>0.25</td>
</tr>
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<td>Netherlands</td>
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<td>0.25</td>
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<td>Finland</td>
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<td>Lithuania</td>
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<td>Bulgaria</td>
<td>0.23</td>
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<td>Norway</td>
<td>56</td>
<td>Norway</td>
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<td>Bosnia-Herzegovina</td>
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<td>0.19</td>
</tr>
<tr>
<td>Belgium</td>
<td>43</td>
<td>Sweden</td>
<td>0.19</td>
</tr>
<tr>
<td>Albania</td>
<td>42</td>
<td>Sweden</td>
<td>0.19</td>
</tr>
<tr>
<td>the former Yugoslav Republic of Macedonia</td>
<td>39</td>
<td>Montenegro</td>
<td>0.14</td>
</tr>
<tr>
<td>Slovakia</td>
<td>39</td>
<td>Italy</td>
<td>0.14</td>
</tr>
<tr>
<td>Sweden</td>
<td>30</td>
<td>Spain</td>
<td>0.14</td>
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<tr>
<td>Latvia</td>
<td>25</td>
<td>Azerbaijan</td>
<td>0.11</td>
</tr>
<tr>
<td>Montenegro</td>
<td>17</td>
<td>Belgium</td>
<td>0.11</td>
</tr>
<tr>
<td>Austria</td>
<td>10</td>
<td>New Zealand</td>
<td>0.09</td>
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<tr>
<td>Portugal</td>
<td>10</td>
<td>Poland</td>
<td>0.09</td>
</tr>
<tr>
<td>Ukraine</td>
<td>10</td>
<td>Turkey</td>
<td>0.08</td>
</tr>
<tr>
<td>New Zealand</td>
<td>8</td>
<td>Ireland</td>
<td>0.07</td>
</tr>
<tr>
<td>Slovenia</td>
<td>7</td>
<td>Estonia</td>
<td>0.07</td>
</tr>
<tr>
<td>Ireland</td>
<td>7</td>
<td>Luxembourg</td>
<td>0.07</td>
</tr>
<tr>
<td>Iceland</td>
<td>4</td>
<td>Slovenia</td>
<td>0.05</td>
</tr>
<tr>
<td>Estonia</td>
<td>4</td>
<td>Austria</td>
<td>0.04</td>
</tr>
<tr>
<td>Greece</td>
<td>4</td>
<td>Portugal</td>
<td>0.01</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>1</td>
<td>Ukraine</td>
<td>0.01</td>
</tr>
</tbody>
</table>

U.S. Support for NATO Train and Assist Mission

NATO reported that, as of May 2015, 41 nations had more than 13,000 military personnel participating in Resolute Support, including 26 NATO allies and 15 other partner countries. For total personnel contributed, shown also as a percentage of each country’s total military force, see Table 1.78

In testimony to Congress in February 2015, the NATO forces commander discussed the ANDSF capability gaps and areas the TAA program would continue to develop, including aviation, intelligence, and special operations, as well as administrative functions, such as human resources and financial management.79 General Campbell reported, however, that the ANDSF requires less coalition support to respond to security threats. In particular, he highlighted how well the special operation forces are progressing with “improved proficiency.”80

DoD reported that the U.S. government committed in March to seeking funding to support the ANDSF at the current authorized “surge” level of up to 352,000 personnel through at least 2017.81 For a listing of Afghan security institutions and a breakout of authorized personnel totals, by ministry, see Figure 2.

NATO’s RS mission has several objectives, including establishing confident, self-sustaining and effective Afghan security forces, capable of protecting the population and countering terrorism, ensuring the country cannot again become a safe haven for malign actors.82 NATO has conducted security operations in Afghanistan since 2003 and worked simultaneously to develop the Afghan forces. With the transition to the NATO RS mission, the coalition maintains its commitment to Afghanistan’s sovereignty and security, but through a continuing TAA effort83 aligned along eight Essential Functions (EFs) that support the Functionally Based Security

Figure 2
Afghan Security Institutions:
Total Authorized Force Strength—352,000

<table>
<thead>
<tr>
<th>MINISTRY OF DEFENSE—195,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afghan National Army</td>
</tr>
<tr>
<td>Special Operations Command</td>
</tr>
<tr>
<td>Ktah Khas</td>
</tr>
<tr>
<td>Special Mission Wing</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MINISTRY OF INTERIOR—157,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afghan National Police</td>
</tr>
<tr>
<td>Afghan Uniform Police</td>
</tr>
<tr>
<td>Afghan National Civil Order Police</td>
</tr>
<tr>
<td>Afghan Border Police</td>
</tr>
<tr>
<td>Afghan Anti-Crime Police</td>
</tr>
</tbody>
</table>

General Command of Police Special Units

Afghan Local Police*

Afghan Public Protection Force

Counternarcotics Police of Afghanistan

* 30,000 personnel in the local police forces are not included in the overall ANDSF structure or the total authorized force strength.


Afghan soldiers patrol in southeastern Afghanistan during a large-scale, coordinated operation to attack anti-government forces’ safe havens. (ANA public affairs photo)
Force Assistance framework. General Campbell describes these EFs as the cornerstone of the RS mission to prepare the Afghan security forces to protect their population, increase their confidence, be self-sustaining, deny terrorists safe haven, and neutralize terrorist networks with limited coalition support:

- EF 1—Multi-year Budgeting and Execution of Programs
- EF 2—Transparency, Accountability, and Oversight (prevent corruption)
- EF 3—Civilian Governance of the ASI (ANDSF as servants of the people)
- EF 4—Force Generation (recruit, train, and equip the force)
- EF 5—Sustainment (supply and maintain)
- EF 6—Strategy and Policy Planning, Resourcing, and Execution (plan and resource campaigns)
- EF 7—Intelligence
- EF 8—Strategic Communication
# IG ACTIVITIES

<table>
<thead>
<tr>
<th>Activity</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic Planning</td>
<td>22</td>
</tr>
<tr>
<td>Oversight Projects</td>
<td>24</td>
</tr>
<tr>
<td>Logistics and Staffing</td>
<td>26</td>
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<tr>
<td>Investigations</td>
<td>26</td>
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<td>Hotline</td>
<td>28</td>
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</table>
STRATEGIC PLANNING

Significant oversight capability was in place at the onset of the designation of the Lead IG for OFS. For 7 years, the Southwest Asia Joint Planning Group (SWA JPG), chaired by DoD IG, has coordinated interagency and interdepartmental oversight for the military and whole-of-government operations and activities in Afghanistan. The group includes the Lead IG agencies, SIGAR, the service auditors general, and GAO. The SWA JPG is dedicated to the oversight mission, meeting quarterly and coordinating continuously to avoid duplication of effort and to help ensure proper expenditure of funds and compliance with law and policy.

The combined work of the SWA IGs and service auditors general provides an oversight picture of U.S. efforts in Afghanistan through planned and ongoing activities detailed in the Fiscal Year 2015 (FY 2015) Comprehensive Oversight Plan for Southwest Asia (COPSWA). The COPSWA identified seven strategic oversight issues to be addressed by oversight projects this year:

- Building the Capacity and Capabilities of the Afghan National Security Forces and Administering and Maintaining Accountability of the Afghanistan Security Forces Fund
- Building Afghan Governance Capacity and Sustaining U.S. Investment in Afghan Institutions and Infrastructure
- Implementing and Executing Anti-Corruption and Counternarcotics Programs
- Awarding and Administering Reconstruction Contracts
- Retrograde and Property Management
- Contract Management and Oversight
- Transition Execution and Resolute Support Mission

The FY 2015 joint oversight plan depicts the number of projects under each strategic oversight issue. While the oversight plans and activities encompassed by the COPSWA include those related to OFS, they also include efforts that predate and extend beyond the OFS mission objectives. Figure 3. shows the number of projects each agency planned to perform, by strategic oversight issue, prior to the OFS designation.
Figure 3
FY 2015 Planned COPSWA Oversight Projects, Prorated by Agency and Strategic Issue (Includes Projects Unrelated to OFS)

<table>
<thead>
<tr>
<th>NUMBER OF PROJECTS BY AGENCY</th>
<th>DOD OIG</th>
<th>AAA</th>
<th>AFAA</th>
<th>NAS</th>
<th>SIGAR</th>
<th>GAO</th>
<th>DOS OIG</th>
<th>USAID OIG</th>
<th>Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>STRATEGIC ISSUE</td>
<td>Total</td>
<td>Total</td>
<td>Total</td>
<td>Total</td>
<td>Total</td>
<td>Total</td>
<td>Total</td>
<td>Total</td>
<td>Per Issue (a)</td>
</tr>
<tr>
<td>RECONSTRUCTION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Building Afghan Governance Capacity and Sustaining U.S. Investment in Afghan Institutions and Infrastructure</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>17.0</td>
<td>99.0</td>
<td>116.0</td>
</tr>
<tr>
<td>3. Implementing and Executing Anti-Corruption and Counternarcotics Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.0</td>
<td>1.0</td>
<td>4.0</td>
</tr>
<tr>
<td>4. Awarding and Administering Reconstruction Contracts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>44.0</td>
<td>6.0</td>
<td></td>
</tr>
<tr>
<td>OTHER THAN RECONSTRUCTION</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Retrograde and Property Management</td>
<td>5.0</td>
<td>2.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.5</td>
<td></td>
<td>9.5</td>
</tr>
<tr>
<td>6. Contract Management and Oversight</td>
<td>0.5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4.0</td>
<td>6.0</td>
<td>1.0</td>
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<tr>
<td>CROSS CUTTING</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Transition Execution and Resolute Support Mission</td>
<td>4.0</td>
<td></td>
<td></td>
<td></td>
<td>2.5</td>
<td></td>
<td>2.0</td>
<td></td>
<td>8.5</td>
</tr>
<tr>
<td>Total number of projects per agency (a) (b)</td>
<td>15 2 0 0</td>
<td>74 9 9</td>
<td>110</td>
<td>219</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

NOTE:
(a) A project may cover more than one issue. For example, if a project covers three strategic issues, each issue is prorated a value of 0.3.
(b) Total number of projects is rounded and represents the number of projects each agency has submitted for the FY 2015 COPSWA.

(b) Closed projects include those completed with a final report, cancelled, terminated, or no longer applicable to Southwest Asia.

**FY 2016 Strategic Oversight Planning**

Over the past few months, Lead IG agencies along with SIGAR have been working to identify ongoing and planned projects contained in the current COPSWA and correlate them to OFS. Specifically, the planning representatives have been analyzing these projects with an eye toward categorizing their oversight by the U.S. forces counterterrorism mission, the U.S. forces contribution to NATO’s TAA mission under Resolute Support, reconstruction, and other work within Afghanistan.

The existing SWA JPG process is being used by the Lead IG to develop an FY 2016 JSOP for OFS, as mandated in section 8L (d)(2)(B) of the IG Act. The JSOP is required to provide for comprehensive oversight over all aspects of the contingency operation and to ensure independent and effective oversight of all programs and operations of the federal government in support of the contingency operation.

SIGAR has been an active player in the SWA JPG since its inception and an integral partner in the annual and ongoing oversight planning efforts. Established by section (s) 1229 (and 842) of the National Defense Authorization Act for FY 2008, SIGAR’s reconstruction oversight and expertise over the years has been significant and useful to Congress, the agencies it oversees, and the American taxpayer. SIGAR reports quarterly on the reconstruction effort and its oversight activities at [www.sigar.mil](http://www.sigar.mil).

To reflect the added responsibilities imposed by section 8L, the FY 2016 COPSWA will now be named the Comprehensive Oversight Plan for Overseas Contingency Operations (COP-OCO) and include the OFS JSOP, including Afghanistan reconstruction oversight; the OIR JSOP; and oversight in the Southwest Asia area of responsibility which is not specifically part of OFS or OIR. Lead IG agencies and SIGAR are conducting active and coordinated planning to ensure publication of the FY2016 COP-OCO by September 30, 2015.

**OVERSIGHT PROJECTS**

The Lead IG agencies released 8 reports related to OFS since commencement of the OCO on January 1, 2015, and have 3 ongoing projects in various stages of completion. DoD IG issued 8 reports, with 6 related to Building the Capacity and Capabilities of the Afghan National Security Forces and Administering and Maintaining Accountability of the Afghanistan Security Forces Fund, 1 related to Implementing and Executing Anti-Corruption and Counternarcotics Programs, and 1 related to Contract Management and Oversight:


• **Challenges Exist for Asset Accountability and Maintenance and Sustainment of Vehicles Within the Afghan National Security Forces**, DODIG-2015-107, April 17, 2015


• **Information Operations in a Contingency Environment: Summary of Weaknesses Identified in Reports Issued from October 6, 2006, through November 7, 2013**, DODIG-2015-100, March 27, 2015


The October 2015 Lead IG biannual report will provide details of these and other reports. USAID reported that, as of June 30, 2015, it had no programs or operations related to OFS.

Pursuant to section 8L of the Inspector General Act of 1978, the Lead IG agencies have particular responsibility to accomplish the following as it relates to OFS:

review and ascertain the accuracy of information provided by Federal agencies relating to obligations and expenditures, costs of programs and projects, accountability of funds, and the award and execution of major contracts, grants, and agreements in support of the contingency operation

DoD IG and DoS OIG are identifying approaches to obtain and analyze information related to funds, costs, contracts, grant, and other agreements. DoD IG will perform attestation work to ascertain the accuracy of OFS obligations, disbursements, and accountability of funds amounts reported in the DoD Cost of War report and other relevant OFS reports. It plans to add steps to test the accuracy of sampled transactions from the accounting system to the supporting documentation. DoS OIG expects to use sampling methodologies to test the information and data obtained from DoS.
LOGISTICS AND STAFFING

Each Lead IG agency has assigned permanent staff to the oversight projects identified in this report and in support of the COPSWA, which is the strategic guidance for OFS oversight. On May 4, 2015, the Lead Inspector General extended to the DoS Inspector General and USAID Acting Deputy Inspector General authority for employment of temporary auditors, investigators, and other employees, pursuant to section 8L of the Inspector General Act of 1978, as amended.93 DoD IG has finalized an internal policy to utilize these special hiring provisions.

With the sustained effort in Afghanistan, the IG agencies continue an in-country presence, as logistics and safety permit, maintaining permanent auditors, evaluators, inspectors, and investigators, as well as teams deployed on a temporary basis to conduct fieldwork. For example, DoD IG has three field offices in Afghanistan and one in Qatar, each strategically located.

Conducting oversight and reporting on the results in-theater minimizes disruption to the U.S. military operations and facilitates timely reviews. Additionally, new audit and assessment proposals originate from the in-country team leaders, with “on the ground” experience generating recommended projects and priorities. In-country efforts promote coordination and cooperation with SIGAR and other oversight agencies to allow for effective Lead IG oversight coverage.

INVESTIGATIONS

This quarter, the Lead IG investigative components completed an MOU establishing the structure and procedures for the Lead IG’s Fraud and Corruption Investigative Working Group (FCIWG) model. The MOU requires the completion of an addendum for each contingency operation to establish the FCIWG for the particular operation. Consequently, a separate MOU for OFS is being developed and will be disseminated to the U.S. Army Criminal Investigation Command, the U.S. Air Force Office of Special Investigations, the Naval Criminal Investigative Service, SIGAR, and the Federal Bureau of Investigation for evaluation and consideration.

The investigative components of the Lead IG agencies are committed to actively and cooperatively pursuing allegations of fraud, waste, and abuse related to OFS programs and operations. Each of these components brings to bear a unique set of authorities and expertise.
Defense Criminal Investigative Service
The Defense Criminal Investigative Service (DCIS), DoD IG's criminal investigations component, maintains regular liaison with contracting and support commands, such as the Defense Contract Management Agency, the Defense Logistics Agency, the U.S. Army Corps of Engineers, and the Joint Regional Contracting Commands. DCIS has agents currently deployed to Afghanistan in support of OFS (and agents in Africa, Qatar, and Kuwait in support of OIR).

DCIS investigators provide fraud awareness briefings and DCIS mission briefings to U.S. military leaders, civilian contracting officials, defense contractor personnel, and host-nation law-enforcement and civilian personnel. The purpose of these briefings is to educate these officials about recognizing, reporting, and countering fraud, waste, and abuse related to DoD contract dollars. During January 1, 2015–June 30, 2015, DCIS conducted 61 fraud awareness briefings for more than 700 people.

DCIS determines whether a case is related to OFS based on the timeframe and duration of the alleged criminal activity. If the activity occurred subsequent to the declaration of OFS, or if the activity began prior to OFS but was ongoing at the declaration of OFS, then the investigation is considered relevant to OFS.

During this reporting period, DCIS initiated two investigations relevant to OFS. Both investigations were also closed during the period. One case involved allegations that a contractor overcharged the government on labor rates. No evidence was found to support the allegations, and the case was declined for prosecution by the Department of Justice. The second investigation, conducted with the Air Force Office of Special Investigations, focused on part failures that affected unmanned aerial vehicles in Afghanistan. Coordination during the investigation determined that DoD contracting commands were appropriately and satisfactorily resolving the issues through administrative means.

DoS Office of Inspector General
DoS OIG agents have broad jurisdiction to conduct criminal, civil, and administrative investigations into claims of fraud, waste, abuse, and any allegation affecting the programs and operations of DoS and the Broadcasting Board of Governors, including those relating to OFS. In conducting investigations, DoS OIG coordinates closely with its law enforcement partners, including DCIS, investigators from other military agencies, USAID OIG, SIGAR, and the FBI, to share intelligence and maximize
limited resources. DoS has established an office in Frankfurt, Germany, to investigate offenses occurring in the OFS region and elsewhere. Investigations involving OFS will be prioritized as appropriate. DoS OIG is using hiring authority under 5 USC 3161 delegated from DoD to bring in experienced agents to complement the existing workforce. As of June 30, 2015, DoS had no open investigations relating to OFS.

HOTLINE

The Lead IG agencies are leveraging their existing Hotline capabilities, including the use of electronic mail and toll-free numbers, to coordinate hotline coverage for the OFS effort. Hotline cases span numerous risk areas, including oversight of contracts, operations, governance, humanitarian and developmental assistance, intelligence, fraud, and corruption. Each IG office prioritizes hotline contacts according to the types of complaints received. DoD Hotline cases often center on warfighting concerns, supplies, wartime policies, contracts, and threats to the United States. Most DoS complaints focus on refugees, governance programs, non-military logistical support, and UN programs.
APPENDICES

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APPENDIX A: SECTION 8L OF THE INSPECTOR GENERAL ACT OF 1978, AS AMENDED

§8L. Special Provisions Concerning Overseas Contingency Operations

(a) Additional Responsibilities of Chair of Council of Inspectors General on Integrity and Efficiency.—Upon the commencement or designation of a military operation as an overseas contingency operation that exceeds 60 days, the Chair of the Council of Inspectors General on Integrity and Efficiency (CIGIE) shall, in consultation with the members of the Council, have the additional responsibilities specified in subsection (b) with respect to the Inspectors General specified in subsection (c).

(b) Specific Responsibilities.—The responsibilities specified in this subsection are the following:

(1) In consultation with the Inspectors General specified in subsection (c), to designate a lead Inspector General in accordance with subsection (d) to discharge the authorities of the lead Inspector General for the overseas contingency operation concerned as set forth in subsection (d).

(2) To resolve conflicts of jurisdiction among the Inspectors General specified in subsection (c) on investigations, inspections, and audits with respect to such contingency operation in accordance with subsection (d)(2)(B).

(3) To assist in identifying for the lead inspector general for such contingency operation, Inspectors General and inspector general office personnel available to assist the lead Inspector General and the other Inspectors General specified in subsection (c) on matters relating to such contingency operation.

(c) Inspectors General.—The Inspectors General specified in this subsection are the Inspectors General as follows:

(2) The Inspector General of the Department of State.
(3) The Inspector General of the United States Agency for International Development.
(d) Lead Inspector General for Overseas Contingency Operation.—(1) A lead Inspector General for an overseas contingency operation shall be designated by the Chair of the Council of Inspectors General on Integrity and Efficiency under subsection (b)(1) not later than 30 days after the commencement or designation of the military operation concerned as an overseas contingency operation that exceeds 60 days. The lead Inspector General for a contingency operation shall be designated from among the Inspectors General specified in subsection (c).

(2) The lead Inspector General for an overseas contingency operation shall have the following responsibilities:

(A) To appoint, from among the offices of the other Inspectors General specified in subsection (c), an Inspector General to act as associate Inspector General for the contingency operation who shall act in a coordinating role to assist the lead Inspector General in the discharge of responsibilities under this subsection.

(B) To develop and carry out, in coordination with the offices of the other Inspectors General specified in subsection (c), a joint strategic plan to conduct comprehensive oversight over all aspects of the contingency operation and to ensure through either joint or individual audits, inspections, and investigations, independent and effective oversight of all programs and operations of the Federal Government in support of the contingency operation.

(C) To review and ascertain the accuracy of information provided by Federal agencies relating to obligations and expenditures, costs of programs and projects, accountability of funds, and the award and execution of major contracts, grants, and agreements in support of the contingency operation.

(D)(i) If none of the Inspectors General specified in subsection (c) has principal jurisdiction over a matter with respect to the contingency operation, to exercise responsibility for discharging oversight responsibilities in accordance with this Act with respect to such matter.

(ii) If more than one of the Inspectors General specified in subsection (c) has jurisdiction over a matter with respect to the contingency operation, to determine principal jurisdiction for discharging oversight responsibilities in accordance with this Act with respect to such matter.
(E) To employ, or authorize the employment by the other Inspectors General specified in subsection (c), on a temporary basis using the authorities in section 3161 of title 5, United States Code, such auditors, investigators, and other personnel as the lead Inspector General considers appropriate to assist the lead Inspector General and such other Inspectors General on matters relating to the contingency operation.

(F) To submit to Congress on a bi-annual basis, and to make available on an Internet website available to the public, a report on the activities of the lead Inspector General and the other Inspectors General specified in subsection (c) with respect to the contingency operation, including-

(i) the status and results of investigations, inspections, and audits and of referrals to the Department of Justice; and

(ii) overall plans for the review of the contingency operation by inspectors general, including plans for investigations, inspections, and audits.

(G) To submit to Congress on a quarterly basis, and to make available on an Internet website available to the public, a report on the contingency operation.

(H) To carry out such other responsibilities relating to the coordination and efficient and effective discharge by the Inspectors General specified in subsection (c) of duties relating to the contingency operation as the lead Inspector General shall specify.

(3)(A) The lead Inspector General for an overseas contingency operation may employ, or authorize the employment by the other Inspectors General specified in subsection (c) of, annuitants covered by section 9902(g) of title 5, United States Code, for purposes of assisting the lead Inspector General in discharging responsibilities under this subsection with respect to the contingency operation.

(B) The employment of annuitants under this paragraph shall be subject to the provisions of section 9902(g) of title 5, United States Code, as if the lead Inspector General concerned was the Department of Defense.
(C) The period of employment of an annuitant under this paragraph may not exceed three years, except that the period may be extended for up to an additional two years in accordance with the regulations prescribed pursuant to section 3161(b)(2) of title 5, United States Code.

(4) The lead Inspector General for an overseas contingency operation shall discharge the responsibilities for the contingency operation under this subsection in a manner consistent with the authorities and requirements of this Act generally and the authorities and requirements applicable to the Inspectors General specified in subsection (c) under this Act.

(e) Sunset for Particular Contingency Operations.—The requirements and authorities of this section with respect to an overseas contingency operation shall cease at the end of the first fiscal year after the commencement or designation of the contingency operation in which the total amount appropriated for the contingency operation is less than $100,000,000.

(f) Construction of Authority.—Nothing in this section shall be construed to limit the ability of the Inspectors General specified in subsection (c) to enter into agreements to conduct joint audits, inspections, or investigations in the exercise of their oversight responsibilities in accordance with this Act with respect to overseas contingency operations.


Prior Provisions

APPENDIX B:
THE LEAD INSPECTOR GENERAL MODEL

In January 2013, Congress passed the FY 2013 National Defense Authorization Act (NDAA), which amended the Inspector General Act of 1978 to add a new section 8L. This amendment created the position of “Lead Inspector General for Overseas Contingency Operation” and specifically addressed jurisdictional conflicts. Section 8L also provided for special provisions concerning overseas contingency operations (OCOs) and directed additional responsibilities and authorities to the Chair of the Council of Inspectors General on Integrity and Efficiency (CIGIE) and also to the Inspectors General (IGs) for the Department of Defense (DoD), Department of State (DoS), and the U.S. Agency for International Development (USAID).

COORDINATION

Section 8L provides a new mandate for the three Lead IG agencies to work together from the outset of an OCO to develop and carry out joint, comprehensive, and strategic oversight. Each IG retains statutory independence, but together, they apply extensive regional experience and in-depth institutional knowledge in a coordinated interagency approach to accomplish oversight responsibilities for the whole-of-government mission. Essentially, when joint oversight projects are to be carried out among them, the Lead Inspector General, in consultation with the other two IG offices, will designate one of the three staffs to lead the project. The standard operating procedures of that IG office will take precedence.

In general, DoD IG, DoS OIG, and USAID OIG conduct oversight projects within the boundaries of their individual office missions. However, OCO programs and operations often involve coordinated work among multiple agencies, including military operations. Pursuant to section 8L, the Lead Inspector General will determine which IG has principal jurisdiction among the Lead IG agencies. When jurisdiction is unclear, or where there is no jurisdiction, the Lead IG office will be responsible.

STRATEGIC PLANNING

The Lead IG approach leverages dedicated, rotational, and temporary staff from each of the Lead IG agencies to perform various operational activities, including joint strategic oversight planning. The Lead Inspector General must develop, update, and provide to Congress an annual joint strategic plan to guide comprehensive oversight of programs and operations for each
OCO. This effort includes reviewing and analyzing completed independent oversight, internal management, and other relevant reports to identify systemic problems, trends, lessons learned, and best practices to inform future oversight projects.

QUARTERLY REPORTING

As required by section 8L, the Lead Inspector General is responsible for producing quarterly and biannual reports to Congress and making these reports available to the public online. Biannual reports include the status and results of investigations, inspections, and audits; the status of referrals to the Department of Justice (DoJ); and overall plans for the review of the contingency operation by IGs, including plans for investigations, inspections, and audits. Quarterly reports—published each April, July, October, and January—provide updates on U.S. programs and operations related to the OCO. The Lead Inspector General manages the timely production of congressionally mandated reports in a coordinated effort among the three Lead IG offices and other IG agencies, as appropriate.

THE LEAD INSPECTOR GENERAL FOR OFS

Operation Enduring Freedom (OEF) ended on December 31, 2014. Operation Freedom’s Sentinel (OFS) began on January 1, 2015, a new overseas contingency operation as defined by Title 10 USC 101(a)(13). Pursuant to section 8L of the Inspector General Act of 1978, as amended, the Lead IG agencies, representing the Department of Defense, Department of State, and U.S. Agency for International Development, are together carrying out our mandate to provide interagency oversight for this contingency under the Lead IG model.

These agencies have always had plenary authority to conduct independent and objective oversight. For more than a decade, while they conducted independent oversight of their agencies in Iraq and Afghanistan, they also worked jointly on several projects requiring cross-agency collaboration. Since 2008, they have met quarterly, along with the Government Accountability Office, the Special Inspectors General for Iraq and Afghanistan Reconstruction, and the Service Auditors General to coordinate their oversight and avoid duplication of effort.

CIGIE Chair Michael E. Horowitz designated Jon T. Rymer as Lead Inspector General for OFS on April 1, 2015. On May 4, 2015, Lead Inspector General Rymer appointed DoS Inspector General Steve A. Linick to serve as the Associate Inspector General for OFS, in keeping with the provisions of
section 8L of the Inspector General Act, as amended. The Associate Lead Inspector General will draw on his experience as a career federal prosecutor, and as Director of DoJ’s National Procurement Fraud Task Force, to develop joint investigative capabilities across the IG community through an interagency working group.

APPENDIX C: CIGIE DESIGNATION OF THE LEAD INSPECTOR GENERAL

April 1, 2015

The Honorable Jon T. Rymer
Inspector General
Department of Defense
4800 Mark Center Drive, Suite 15027
Alexandria, VA 22350-1500

Dear Inspector General Rymer:

As you are aware, by order of the Secretary of Defense, Operation ENDURING FREEDOM (OEF) concluded on January 1, 2015, and Operation FREEDOM’S SENTINEL (OFS) commenced. As the Secretary of Defense noted on December 28, 2014, OFS will pursue two missions. The first is to work with U.S. allies and partners as part of NATO’s Resolute Support mission to continue training, advising, and assisting Afghan security forces. The second is to continue our counterterrorism mission against the remnants of Al-Qaeda to ensure that Afghanistan is never again used to stage attacks against our homeland. As determined by the Secretary of Defense, OFS is a contingency operation as defined by 10 U.S.C. §101(a)(13). Counsel for CIGIE has conferred with your General Counsel and confirmed, through him, that the Office of the General Counsel for the Department of Defense considers OFS to be a new and separate overseas contingency operation and not merely a renaming of OEF.

Accordingly, pursuant to §8L(b)(1) of the Inspector General (IG) Act of 1978, as amended, 5 U.S.C. App. 3, I am required to designate a Lead Inspector General (LIG) for this overseas contingency operation (see enclosure) and am hereby appointing you as the LIG. I appreciate your willingness to lead this initiative, in coordination with the Hon. Steve Linick, Inspector General, Department of State and Ms. Catherine Trujillo, Acting Deputy Inspector General, Agency for International Development.

Additionally, I am aware that you have contacted the Hon. John F. Sopko, Special Inspector General for Afghanistan Reconstruction (SIGAR). As with the previous oversight of U.S. and coalition activities in Afghanistan by the
IGs specified in §8L(c) of the IG Act and SIGAR, it is important that the LIG-OFS and SIGAR cooperate and closely coordinate their current oversight missions. SIGAR’s mission, as stated in Section 1229 of the National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, 122 Stat. 378-85 (2008), includes providing for the independent and objective conduct and supervision of audits and investigations relating to programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Additionally, pursuant to Section 842, the SIGAR performs audits to identify waste, fraud, and abuse in Federal agency contracts, subcontracts, and task and delivery orders for the performance of security and reconstruction functions in Afghanistan. Both Sections 842(d) and 1229(b)(4) contemplate coordination and close cooperation between the SIGAR and the IGs specified in §8L(c) of the IG Act. Nothing in this designation is intended to limit or otherwise affect the authority and responsibilities of SIGAR as provided in the National Defense Authorization Act for Fiscal Year 2008.

If CIGIE can be of any further assistance, please do not hesitate to contact me.

Sincerely,

Michael E. Horowitz
Chair

Enclosure

cc: IG, Department of State
IG, Agency for International Development
IG, SIGAR
CIGIE Executive Director
CIGIE Executive Chairpersons
# ACRONYMS AND DEFINITIONS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
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<tbody>
<tr>
<td>ALP</td>
<td>Afghan Local Police</td>
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<td>ANA</td>
<td>Afghan National Army</td>
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<td>ANASOC</td>
<td>Afghan National Army Special Operations Command</td>
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<tr>
<td>ANDSF</td>
<td>Afghan National Defense and Security Forces</td>
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<tr>
<td>ANP</td>
<td>Afghan National Police</td>
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<tr>
<td>AQAA</td>
<td>Al-Qaeda, its affiliates, and adherents</td>
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<td>ASFF</td>
<td>Afghanistan Security Forces Fund</td>
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<tr>
<td>ASSF</td>
<td>Afghan Special Security Forces</td>
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<td>BSA</td>
<td>Bilateral Security Agreement</td>
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<tr>
<td>CEO</td>
<td>Chief Executive Officer</td>
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<tr>
<td>CIGIE</td>
<td>Council of the Inspectors General for Integrity and Efficiency</td>
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<tr>
<td>COP-OCO</td>
<td>Comprehensive Oversight Plan for Overseas Contingency Operations</td>
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<tr>
<td>COPSWA</td>
<td>Comprehensive Oversight Plan for Southwest Asia</td>
</tr>
<tr>
<td>CSF</td>
<td>Coalition Support Fund</td>
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<tr>
<td>DCIS</td>
<td>Defense Criminal Investigative Service</td>
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<td>DoD IG</td>
<td>Department of Defense Inspector General</td>
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<td>DoJ</td>
<td>Department of Justice</td>
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<td>DoS OIG</td>
<td>Department of State Office of Inspector General</td>
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<td>EF</td>
<td>Essential Function</td>
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<tr>
<td>FCIWG</td>
<td>Fraud and Corruption Investigative Working Group</td>
</tr>
<tr>
<td>GAO</td>
<td>Government Accountability Office</td>
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<tr>
<td>GCPSU</td>
<td>General Command of Police Special Units</td>
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<td>GIRoA</td>
<td>Government of the Islamic Republic of Afghanistan</td>
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<tr>
<th>Acronym</th>
<th>Definition</th>
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<tbody>
<tr>
<td>HQN</td>
<td>Haqqani Network</td>
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<tr>
<td>IED</td>
<td>improvised explosive device</td>
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<td>IG</td>
<td>inspector general</td>
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<td>ISAF</td>
<td>International Security Assistance Force</td>
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<td>ISU</td>
<td>Investigative and Surveillance Unit</td>
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<td>JSOP</td>
<td>joint strategic oversight plan</td>
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<td>Lead IG</td>
<td>Lead Inspector General</td>
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<td>Lead IG agencies</td>
<td>refers to DoD IG, DoS OIG, and USAID OIG</td>
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<td>MOD</td>
<td>Ministry of Defense</td>
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<tr>
<td>MOI</td>
<td>Ministry of Interior</td>
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<tr>
<td>MOU</td>
<td>memorandum of understanding</td>
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<tr>
<td>NATO</td>
<td>North Atlantic Treaty Organization</td>
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<td>NDAA</td>
<td>National Defense Authorization Act</td>
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<tr>
<td>OCO</td>
<td>overseas contingency operation</td>
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<td>OEF</td>
<td>Operation Enduring Freedom</td>
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<td>OFS</td>
<td>Operation Freedom’s Sentinel</td>
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<td>OIR</td>
<td>Operation Inherent Resolve</td>
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<td>SIGAR</td>
<td>Special Inspector General for Afghanistan Reconstruction</td>
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<td>SMW</td>
<td>Special Mission Wing</td>
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<td>SOFA</td>
<td>Status of Forces Agreement</td>
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<td>SOJTF-A</td>
<td>Special Operations Joint Task Force-Afghanistan</td>
</tr>
<tr>
<td>SWA JPG</td>
<td>Southwest Asia Joint Planning Group</td>
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<tr>
<td>TAA</td>
<td>train, advise, and assist (RS and OFS missions)</td>
</tr>
<tr>
<td>USAID OIG</td>
<td>U.S. Agency for International Development Office of Inspector General</td>
</tr>
<tr>
<td>USFOR-A</td>
<td>U.S. Forces-Afghanistan</td>
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ENDNOTES

20. President Ghani was elected the day before on September 29, 2014. DoS, Office of the Special Representative for Afghanistan and Pakistan, response to Lead IG request for information, 7/27/2015.


83. DoD IG, Fiscal Year 2015 Comprehensive Oversight Plan for Southwest Asia, 9/30/2015, p. 3.


87. DoD IG, Fiscal Year 2015 Comprehensive Oversight Plan for Southwest Asia, 9/30/2015, p. 3.


89. DoD IG, Fiscal Year 2015 Comprehensive Oversight Plan for Southwest Asia, 9/30/2015, p. 3.


92. The COP-OCO will not contain the JSOP for Operation United Assistance, which is outside the SWA AOR. This will be published separately.


97. Pursuant to section 8L of the Inspector General Act of 1978, as amended: The Lead IG will “determine which IG has principal jurisdiction when more than one inspector general from the DoD, DoS, and USAID has jurisdiction.” Further, the Lead IG will “exercise responsibility for discharging oversight responsibilities” when Departments of Defense and State and USAID have no jurisdiction.

To Report Fraud, Waste, or Abuse related to OFS programs and operations, contact:

Department of Defense Hotline
do dig.mil/hotline
1-800-424-9098

Department of State Hotline
oighotline@state.gov
1-800-409-9926 or 202-647-3320

U.S. Agency for International Development Hotline
ig.hotline@usaid.gov
1-800-230-6539 or 202-712-1023
TO REPORT FRAUD, WASTE, OR ABUSE RELATED TO OFS PROGRAMS AND OPERATIONS, CONTACT:

**Department of Defense Hotline**

dodig.mil/hotline
1-800-424-9098

**Department of State Hotline**
oighotline@state.gov
1-800-409-9926 or 202-647-3320

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