On the cover: (clockwise from top left) Afghan children arrive at the reopened Sayed Pacha School in Kandahar Province (DoD photo); Kabul, Afghanistan (Resolute Support Media photo); ANA Officers Academy (Resolute Support Media photo).
FOREWORD

We are pleased to submit this report on oversight of United States Government efforts in Afghanistan, as required by Section 1217 of the National Defense Authorization Act for fiscal year 2017. The Department of Defense Inspector General, the Lead Inspector General for Operation Freedom's Sentinel, as designated pursuant to Section 8L of the Inspector General Act of 1978, coordinated with the Inspector General for the Department of State, the Inspector General for the United States Agency for International Development, and the Special Inspector General for Afghanistan Reconstruction, to complete this report.

As required by Section 1217, this report addresses the oversight requirements of these Inspectors General, lists their ongoing and planned oversight projects for fiscal year 2017, and includes the estimated funding to support these projects. It further addresses areas of anticipated overlap in planned oversight activities and the processes used to coordinate and reduce redundancies, as well as the standards used in developing oversight products. The report also includes the Lead Inspector General’s recommendations regarding other matters, as required by Section 1217.

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Lead Inspector General
Operation Freedom's Sentinel
Acting 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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John F. Sopko
Special Inspector General for Afghanistan Reconstruction
INTRODUCTION

Section 1217 of the National Defense Authorization Act (NDAA), enacted on December 23, 2016, required the Lead Inspector General for Operation Freedom’s Sentinel (OFS), in coordination with the Inspector General of the Department of State (DoS), the Inspector General of the United States Agency for International Development (USAID), and the Special Inspector General for Afghanistan Reconstruction (SIGAR), to submit to Congress a report on the oversight activities planned in Afghanistan for fiscal year (FY) 2017. The Department of Defense (DoD) Inspector General (IG) is the Lead IG for OFS. This report, drafted by the Lead IG and coordinated with the other IGs, fulfills the congressional mandate.

As required by Section 1217, this report includes the following:

1. A description of the requirements, responsibilities, and focus areas of each Inspector General of the United States planning to conduct oversight activities in Afghanistan during FY 2017.
2. A comprehensive list of the funding to be used for the oversight activities.
3. A list of the oversight activities and products anticipated to be produced by each Inspector General of the United States in connection with oversight activities in Afghanistan during FY 2017.
4. An identification of any anticipated overlap among Inspectors General of the United States of planned oversight activities in Afghanistan during FY 2017, and a justification for such overlap.
5. A description of the processes by which the Inspectors General of the United States coordinate and reduce redundancies in requests for information to United States Government officials executing funds in Afghanistan.
6. A description of the specific professional standards expected to be used to ensure the quality of different types of products issued by the Inspectors General of the United States regarding Afghanistan, including periodic reports to Congress and audits of Federal establishments, organizations, programs, activities, and functions.
7. Any other matters the Lead Inspector General for OFS considers appropriate.

The United States is funding military, diplomatic, and reconstruction activities in Afghanistan. These activities include the OFS mission as well as efforts to foster economic development, improve governance, and provide humanitarian relief in Afghanistan.

OFS has two distinct missions. First, the United States is conducting counterterrorism operations against remnants of al Qaeda, the Islamic State-Khorasan, and other terrorist groups in the region. Second, along with 38 partner nations, the United States
is supporting the North Atlantic Treaty Organization-led Resolute Support Mission to train, advise, and assist the Afghan National Defense and Security Forces (ANDSF). The DoD and DoS support these missions. USAID has no OFS-related programs or activities.

Separately from OFS, DoS, and USAID are implementing reconstruction programs in Afghanistan to foster economic development, improve governance, provide humanitarian assistance, and encourage diplomatic engagement.

Congress has charged four IGs—the DoD IG, DoS IG, USAID IG, and SIGAR—to provide oversight of U.S.-funded overseas contingency operations and other programs in Afghanistan. These IGs are operating under separate, and sometimes overlapping, legislative mandates, as noted below and discussed further in Sections 1 and 4 of this report:

- The FY 2013 NDAA amended the Inspector General Act of 1978 to direct the IGs of the DoD, DoS, and USAID to plan and coordinate oversight activities of an overseas contingency operation under a Lead IG. Pursuant to Section 8L of the amended act, the DoD IG was designated as the Lead IG for OFS.

- Apart from the Lead IG, the DoS and USAID IGs have jurisdiction to conduct oversight, to include audits and investigations, over DoS and USAID programs and operations in Afghanistan that are not part of the overseas contingency operation, and coordinate these activities, as appropriate, with other audit and law enforcement organizations.

- In the NDAA for FY 2008, Congress created SIGAR as an independent agency with jurisdiction to conduct oversight of U.S. reconstruction efforts in Afghanistan. SIGAR is responsible for oversight of amounts “appropriated or otherwise made available” in any fiscal year for the reconstruction of Afghanistan. SIGAR’s jurisdiction includes amounts appropriated for the Afghanistan Security Forces Fund, as well as amounts appropriated to the Economic Support Fund and the International Narcotics Control and Law Enforcement account for Afghanistan reconstruction. In addition to those specific funding sources, SIGAR is responsible for oversight of amounts appropriated or otherwise made available for the reconstruction of Afghanistan under “any other provision of law.”
The FY 2008 NDAA required the DoD IG and SIGAR, in consultation with the DoS IG and the USAID IG, to develop comprehensive audit plans for Afghanistan. Pursuant to this requirement, from 2009 through 2015, the IGs jointly produced the Comprehensive Oversight Plan for Southwest Asia (COP SWA). With the commencement of OFS in 2015, the DoD IG, as the designated Lead IG for OFS, is also required to develop a joint strategic oversight plan for OFS, in consultation with the DoS IG and the USAID IG. This requirement, in addition to the FY 2008 NDAA requirement for the DoD IG and SIGAR to develop comprehensive oversight plans for oversight in Afghanistan, prompted the four IGs to work together to develop joint strategic oversight plans to ensure comprehensive and coordinated oversight of U.S. activities.

The FY 2017 Joint Strategic Oversight Plan (JSOP) for Afghanistan identified strategic areas for oversight. These areas involve building the ANDSF and Afghan government capacity, anti-corruption and counternarcotics, contracts and contract management, property management, Resolute Support and transition, and intelligence and counterterrorism.

The JSOP for Afghanistan is also part of the larger FY 2017 Comprehensive Oversight Plan for Overseas Contingency Operations (COP-OCO), which describes the whole-of-government oversight activities in in Afghanistan, Iraq, and Syria.

Section 3 of this report provides an overview of ongoing and planned oversight projects for Afghanistan in FY 2017 and updates the oversight activity, as of January 31, 2017. Section 5 of this report provides more information about our planning process and the development of oversight areas.
Section 1

REQUIREMENTS, RESPONSIBILITIES, AND FOCUS AREAS

A description of the requirements, responsibilities, and focus areas of each Inspector General of the United States planning to conduct oversight activities in Afghanistan during FY 2017.

The statutes that created the Lead IG and SIGAR and established their requirements and responsibilities are discussed below. The four Offices of Inspector General (OIGs) involved in oversight activities in Afghanistan have identified focus areas to ensure comprehensive oversight and help implementing agencies execute their programs more efficiently and effectively. These focus areas for FY 2017 are listed on page 5.

Under the auspices of the Lead IG and statutory responsibilities under the IG Act, the DoD OIG, the State OIG, and the USAID OIG perform their Afghanistan oversight through audits, inspections, evaluations, and investigations. Each OIG focuses its work to address management challenges of its agency, high risk areas, and oversight issues of concern to their departments and Congress. The Lead IG agencies produce a quarterly report on OFS and completed, ongoing, and planned oversight activities.

Section 1229 of the NDAA for 2008 established SIGAR to conduct oversight of Afghanistan reconstruction. SIGAR is not a part of a Federal agency, but is required to report to the Secretary of State and the Secretary of Defense as well as Congress. In addition to audits, inspections, evaluations, and investigations, SIGAR produces a quarterly report to Congress on the status of the reconstruction effort in Afghanistan, special products, and lessons learned reports on cross-cutting issues with implications not only for Afghanistan, but also for reconstruction efforts elsewhere.

LEAD INSPECTOR GENERAL FOR OVERSEAS CONTINGENCY OPERATIONS

Section 8L of the Inspector General Act of 1978, as amended in the NDAA for FY 2013, established the requirement for a Lead IG for each named overseas contingency operations. This legislation required the Chair of the Council of Inspectors General on Integrity and Efficiency (CIGIE) to designate a Lead IG from among the specified IG offices, within 30 days of the commencement or designation of an overseas contingency operation that exceeds 60 days.
Section 8L identified three Lead IG offices as those from among which a Lead IG would be chosen:

- Office of Inspector General of the Department of Defense
- Office of Inspector General of the Department of State
- Office of Inspector General of the United States Agency for International Development

The Secretary of Defense announced the initiation of OFS on December 28, 2014, and OFS began on January 1, 2015. On April 1, 2015, the CIGIE Chair designated the DoD IG as the Lead IG for OFS.

**Requirements and Responsibilities**

Section 8L, as amended by the NDAA for FY 2013, assigned the following responsibilities to the Lead IG:

- To appoint an IG to act as Associate IG for the contingency operation who shall act in a coordinating role to assist the Lead IG. On May 4, 2015, the Lead IG appointed the DoS IG as the Associate IG for OFS.
- To develop and carry out, in coordination with the IGs for DoS, USAID, and SIGAR, a joint strategic plan to conduct comprehensive oversight of 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.
- 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.
- To exercise responsibility for discharging oversight responsibilities if none of the specified IGs has principal jurisdiction over a matter. If more than one of the Inspectors General has jurisdiction over a matter, to determine principal jurisdiction for discharging oversight responsibilities.
- To specify other responsibilities of the IG relating to the coordination and efficient and effective discharge of duties relating to the contingency operation.
- To submit to Congress on a bi-annual basis, and make available to the public, a report on the activities of the Lead IG with respect to the contingency operation, including:
  - The status and results of investigations, inspections, and audits, and of referrals to the Department of Justice.
  - Overall plans for the review of the contingency operation by Inspectors General, including plans for investigations, inspections, and audits.
- To submit to Congress, and make publicly available on a quarterly basis, a report on the contingency operation.
Each IG retains statutory independence but coordinates with partner oversight agencies to accomplish his or her individual and collective oversight responsibilities. Each IG also remains responsible for providing effective oversight of his or her agency’s programs in Afghanistan that are not part of OFS. In doing so, the relevant IG has the full authority of his or her position as an Inspector General under the IG Act.

**SIGAR**

The NDAA for FY 2008 created SIGAR as an independent agency with jurisdiction to conduct oversight of U.S. reconstruction efforts in Afghanistan. Under its mandate, SIGAR conducts oversight of reconstruction activities implemented by various U.S. agencies, including the DoD, DoS, and USAID, and international organizations.

**Requirements and Responsibilities**

Section 1229 of the NDAA for FY 2008 requires SIGAR to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Afghanistan, and of the programs, operations, and contracts carried out using such funds, including:

- Providing oversight and accounting of the obligation and expenditure of such funds.
- Monitoring and review of reconstruction activities funded by such funds.
- Monitoring and review of contracts funded by such funds, including auditing and investigating contracts, grants, and other agreements entered into with any department or agency of the U.S. Government to: 1) build or rebuild physical infrastructure of Afghanistan; 2) establish or reestablish the political or societal institutions of Afghanistan; 3) provide products or services to the people of Afghanistan.
- Monitoring and review of the transfer of such funds and associated information between and among departments, agencies, and entities of the United States and private and nongovernmental entities.
- Maintaining records on the use of such funds to facilitate future audits and investigations of such funds.
- Monitoring and review of the effectiveness of United States coordination with the Afghan government and other donor countries in the implementation of the Afghanistan Compact and the Afghanistan National Development Strategy.
- Investigating overpayments, such as duplicate payments or duplicate billing, and any potential unethical or illegal actions of Federal employees, contractors, or affiliated entities and the referral of such reports, as necessary, to the Department of Justice to ensure further investigations, prosecutions, recovery of funds, or other remedies.
The NDAA for FY 2008 also requires that SIGAR, in coordination with the IGs of DoD, DoS, and USAID, develop a comprehensive plan for auditing contracts for the performance of security and reconstruction functions in Afghanistan.

In addition to these oversight activities, the NDAA for FY 2008 requires SIGAR to submit a quarterly report to Congress on the activities of the IG and the activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Some of the mandated elements of the quarterly report include:

- Obligations and expenditures of funds appropriated to Afghanistan reconstruction.
- Revenues attributable to, or consisting of, funds provided by foreign nations or international organizations to reconstruction programs or projects funded by any department or agency of the U.S. Government.
- Operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

The legislation provides that SIGAR is responsible for oversight of amounts “appropriated or otherwise made available” in any fiscal year for the reconstruction of Afghanistan. SIGAR’s jurisdiction includes amounts appropriated for the Afghanistan Security Forces Fund, as well as amounts appropriated to the Economic Support Fund and the International Narcotics Control and Law Enforcement account for Afghanistan reconstruction. In addition to those specific funding sources, SIGAR is responsible for oversight of amounts appropriated or otherwise made available for the reconstruction of Afghanistan under “any other provision of law.”

The legislation also requires that, in carrying out its oversight mission, SIGAR is responsible for, among other things:

- The independent and objective conduct and supervision of audits and investigations relating to the programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.
- The independent and objective leadership and coordination of, and recommendations on, policies designed to promote economy, efficiency, and effectiveness in the administration of the programs and operations and prevent and detect waste, fraud, and abuse in such programs and operations.
- Providing an independent and objective means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operations and the necessity for and progress on corrective action.
FOCUS AREAS FOR OVERSIGHT OF ACTIVITIES IN AFGHANISTAN

In the Joint Strategic Oversight Plan (JSOP) for Afghanistan, developed by the Lead IG agencies and SIGAR, the IGs identified eight strategic oversight areas for FY 2017. Each of the Lead IG agencies and SIGAR provides oversight for one or more of these eight focus areas.

These strategic oversight or focus areas are:

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

The DoD OIG provides oversight in all eight focus areas. The DoD OIG conducts oversight on U.S. and coalition efforts to train, advise, and assist the ANDSF, which includes oversight of programs to help the Afghan forces develop their oversight and internal control capabilities. The DoD OIG also provides oversight on a broad range of DoD-funded programs and activities that support the OFS counterterrorism mission, such as the procurement and maintenance of equipment, the construction of facilities, and intelligence activities.

The DoS OIG concentrates its oversight efforts in four of the focus areas: Afghan governance capacity and sustaining investment in institutions and infrastructure, reconstruction contracts, contracts management, and intelligence and counterintelligence. The DoS OIG has jurisdiction over the DoS programs that support diplomatic initiatives in Afghanistan, combat corruption, strengthen the rule of law, and reduce narcotics production and distribution.
The USAID OIG conducts oversight in three focus areas: Afghan governing capacity and sustaining investment in institutions and infrastructure, reconstruction contracts, and contract management and oversight. During FY 2017, USAID OIG is reviewing USAID development programs intended to support sustainable economic growth, monitoring and evaluating programs, and auditing compliance with financial audit requirements.

SIGAR provides oversight for each of the focus areas except property management and intelligence and counterterrorism. SIGAR also compiles a High-Risk List that identifies issues that cause reconstruction programs to be particularly vulnerable to significant waste, fraud, and abuse. SIGAR’s January 2017 High-Risk List includes Afghan security force capability, corruption, sustainability, on-budget support, counternarcotics, contract management, agency monitoring and evaluation of reconstruction projects, and strategy and planning.

A complete discussion of the development of the strategic oversight areas can be found in Section 5.
Section 2

FUNDING

A comprehensive list of funding to be used for oversight activities.

Congress funds the three Lead IG agencies—the DoD, DoS, and USAID OIGs—and SIGAR through regular appropriations, as well as additional appropriations to the three Lead IG agencies for support of overseas contingency operations (OCO).

The DoD OIG estimates its FY 2017 OCO and core budget to support oversight activities for OFS will total approximately $11.7 million:

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>FY 2017 Estimate (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel OCO</td>
<td>$7,207</td>
</tr>
<tr>
<td>Personnel Core</td>
<td>$2,850</td>
</tr>
<tr>
<td>Personnel Support</td>
<td>$335</td>
</tr>
<tr>
<td>Operating Support</td>
<td>$1,278</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$11,670</strong></td>
</tr>
</tbody>
</table>

The DoS OIG estimates its FY 2017 funding for its oversight activities in Afghanistan to be approximately $3.7 million:

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>FY 2017 Estimate (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$847</td>
</tr>
<tr>
<td>Personnel Support</td>
<td>$246</td>
</tr>
<tr>
<td>Operating Support</td>
<td>$2,622</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$3,715</strong></td>
</tr>
</tbody>
</table>
The USAID OIG estimates its FY 2017 funding for its oversight activities in Afghanistan to be approximately $6.6 million:

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>FY 2017 Estimate (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$1,776</td>
</tr>
<tr>
<td>Personnel Support</td>
<td>$4,661</td>
</tr>
<tr>
<td>Operating Support</td>
<td>$118</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$6,555</strong></td>
</tr>
</tbody>
</table>

SIGAR’s FY 2017 estimated spend plan for reconstruction oversight activities in Afghanistan totals $63.4 million. Because SIGAR’s oversight is focused exclusively on Afghanistan reconstruction including overhead and other costs, its entire budget estimate is included below. The details of the spend plan can be found in Appendix A:

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>FY 2017 Estimate (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Compensation</td>
<td>$34,575</td>
</tr>
<tr>
<td>Travel and Transportation</td>
<td>$1,793</td>
</tr>
<tr>
<td>Rent, Communications, and Utilities</td>
<td>$2,136</td>
</tr>
<tr>
<td>Printing and Reproduction</td>
<td>$130</td>
</tr>
<tr>
<td>Other Contractual Services*</td>
<td>$22,947</td>
</tr>
<tr>
<td>Supplies and Materials</td>
<td>$1,228</td>
</tr>
<tr>
<td>Equipment</td>
<td>$605</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$63,414</strong></td>
</tr>
</tbody>
</table>

*The State Department levies annual fees on SIGAR under its International Cooperative Administrative Support Services program (ICASS) to provide security, administrative, and logistical support for SIGAR staff in Afghanistan. These amount to 18 percent of SIGAR’s FY 2017 estimated budget but may be higher.
Section 3

OVERSIGHT ACTIVITIES

A comprehensive list of funding to be used for oversight activities. A comprehensive list of the oversight activities and products anticipated to be produced by each Inspector General of the United States in connection with oversight activities in Afghanistan during FY 2017.

The Comprehensive Oversight Plan for Overseas Contingency Operations (COP-OCO) describes the U.S. Government oversight activities in Southwest Asia, including the ongoing OCOs in Afghanistan, Iraq, and Syria. The FY 2017 COP-OCO plan, effective October 2016, is a dynamic plan that changes throughout the year as circumstances warrant.

The COP-OCO organizes Afghanistan oversight activity into two categories: OFS projects and reconstruction/all other projects. The project name, objective, strategic oversight areas, and estimated start and completion dates are provided for each oversight project. The COP-OCO includes ongoing and planned oversight projects of the DoD OIG, DoS OIG, USAID OIG, SIGAR, the Air Force Audit Agency, the Army Audit Agency, the Government Accountability Office, and the Naval Audit Service. The COP-OCO is publicly released and can be found at www.dodig.mil.

As of January 31, 2017, 6 OFS reports and 34 reports on reconstruction or other matters have been issued since October 1, 2016. Over the same period, four new OFS projects were added and one project was terminated. Eight new reconstruction/other projects were added and one project was terminated since October 1, 2016.

The table below provides the number of OFS and reconstruction or other ongoing and planned oversight projects by the Lead IG agencies and SIGAR, as of January 31, 2017.

<p>| FY 2017 Lead IG and SIGAR Ongoing and Planned Oversight Projects as of January 31, 2017 |</p>
<table>
<thead>
<tr>
<th>DoD OIG</th>
<th>DoS OIG</th>
<th>USAID OIG</th>
<th>SIGAR</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>OFS</td>
<td>11</td>
<td>5</td>
<td>n/a*</td>
<td>25</td>
</tr>
<tr>
<td>Recon</td>
<td>—</td>
<td>3</td>
<td>28</td>
<td>64</td>
</tr>
<tr>
<td>All Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>11</td>
<td>8</td>
<td>28</td>
<td>89</td>
</tr>
</tbody>
</table>

*USAID has no OFS-related programs or activities.
Appendix B of this report contains a list of these completed reports as well as an updated list of new ongoing and planned oversight projects added to the COP-OCO by the Lead IG agencies and SIGAR, as of January 31, 2017. The ongoing and planned projects by the partner oversight agencies are also included in the COP-OCO.

**FY 2017 OVERSIGHT ACTIVITY IN AFGHANISTAN**

Examples of oversight projects being conducted during FY 2017 within each of the eight strategic oversight areas are as follows.

**Building Capacity and Capabilities of the ANDSF**

- SIGAR is auditing DoD’s accountability of ANDSF organizational clothing and individual equipment. The objectives are to evaluate the data and assumptions used for determining equipment requirements, the extent to which those requirements reflected ongoing replacement needs, the effectiveness of DoD’s contract oversight, and the extent to which processes and controls to account for this equipment have been developed and implemented.

- SIGAR will audit the ANDSF equipment requirement generation process. The objectives are to describe the process by which the DoD develops equipment requirements for the ANDSF, assess the extent to which the DoD oversees these procurement processes, and assess the extent to which the DoD evaluates the performance of this equipment once fielded.

- The DoD OIG will assess U.S. and Coalition efforts to train, advise, and assist the Afghan Air Force. The objective is to evaluate Afghan Air Force capabilities and their effectiveness in supporting ongoing combat operations in Afghanistan.

- The DoD OIG will assess U.S. and Coalition efforts to train, advise, and assist the Afghan Ministry of Interior to develop its oversight and internal control capability. The objective is to determine the extent to which the ministry is able to conduct efficient and effective operations, report reliable information about its operations, and comply with applicable laws and regulations.
Building Afghan Governance Capacity

• SIGAR is auditing the Regional Agricultural Development Program to assess the extent to which USAID established program goals and objectives, contractors implemented the program in accordance with the contract, and USAID provided oversight of the contract. The audit is also assessing whether the program is meeting its goals and objectives and is sustainable.

• SIGAR is auditing the Promoting Gender Equity in National Priority Programs (Promote), which seeks to advance and empower women in Afghanistan. The audit’s objectives are to examine the extent to which USAID is monitoring contractor performance and the extent to which Promote is achieving its intended outcomes.

• The USAID OIG will evaluate USAID’s Power Transmission Expansion and Connectivity Project that seeks to increase Afghanistan’s access to electricity by expanding and improving the country’s electric transmission system. The objectives are to determine whether USAID has an effective strategy for helping to ensure a viable, long-term electrical grid after the conclusion of the project.

Implementing and Executing Anti-Corruption and Counternarcotics programs

• SIGAR will conduct a review of the Counternarcotics Police of Afghanistan. The objectives are to determine the extent to which specialized police 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 police specialized units.

• SIGAR is currently assessing U.S. counternarcotics programs in Afghanistan reconstruction. The objectives are to identify counternarcotics strategies, policies, priorities, and goals; determine the effectiveness of developmental programs aimed at reducing opium/poppy cultivation; determine the effectiveness of national and regional counternarcotics efforts; and determine the effectiveness of law enforcement efforts to disrupt the nexus between the drug trade and the insurgency.

• The DoD OIG is currently auditing DoD support for counternarcotics requirements to determine whether the DoD effectively supported counternarcotics requirements agreed upon between the DoD and the Department of Justice, and to determine how the DoD used funding to support those requirements.
Awarding and Administering Reconstruction Contracts

- The DoS OIG is currently auditing the construction and commissioning of the U.S. Embassy in Kabul. The objective is to determine whether the Bureau of Overseas Buildings Operations followed DoS policies and guidance governing the affirmation of substantial completion and final acceptance of construction projects at the embassy.

- SIGAR is currently conducting several incurred cost financial audits of DoD, DoS, and USAID contracts, grants, and cooperative agreements supporting the Afghanistan reconstruction effort.

- SIGAR will audit the U.S. Army Corps of Engineers’ Local National Quality Assurance Representatives program, which seeks to ensure these contractors’ compliance with work specifications. The objectives are to assess the extent to which local contractors provided services in accordance with the terms of the contracts; whether the U.S. Army Corps of Engineers provided oversight of the contractors and assessed their performance; and whether the U.S. Army Corps of Engineers reviews, validates, and uses the information collected as it implements its construction contracts.

- SIGAR will audit DoD, DoS, and USAID implementation of the Wartime Contracting Commission’s recommendations. The objectives are to determine the extent to which these agencies implemented the Commission’s recommendations relevant to the Afghanistan reconstruction effort, and the extent to which these offices are achieving their missions.

- SIGAR will evaluate the use of contractors’ past performance to award future contracts in Afghanistan. The objectives include ascertaining the requirements to evaluate past performance, identifying data and systems used to evaluate past performance, and determining the extent to which agencies use that information.

Property Management

- Lead IG and partner oversight agencies have conducted multiple reviews of property management in support of operations in Afghanistan and are reviewing potential requirements for future oversight.
Contract Management

- The DoD OIG is currently auditing the reliability of the Navy’s financial data reported for OFS. The objective is to determine whether the Navy has adequate accountability of funds supporting OFS by determining the accuracy of obligations and disbursements, as reported in the Cost of War report, for select Navy appropriations.

- The DoS OIG is currently assessing DoS planning, solicitation, and award for the Afghanistan Life Support Service contract for accordance with acquisition regulations and departmental guidance. The Afghanistan Life Support Service program provides food operations and logistics, vehicle maintenance services, laundry services, medical services, and other miscellaneous support services in support of DoS personnel in Afghanistan.

- USAID OIG will conduct a follow up to its Audit of USAID/Afghanistan’s Strategy for Monitoring and Evaluating Programs Throughout Afghanistan. The follow up engagement will determine if USAID has effectively implemented recommended corrective actions.

Transition from Resolute Support Mission to Security Cooperation

- SIGAR is currently auditing DoD’s oversight of infrastructure projects transferred to the Afghan government. The objectives are to assess the extent to which the Afghan government uses and sustains assets transferred from the DoD, and the challenges the DoD faces in overseeing the use and sustainment of infrastructure transferred to the Afghan government.

- SIGAR will audit USAID’s media programs. The objectives are to identify the programs USAID has implemented since 2010 to strengthen the capacity of the Afghan media, assess the extent to which program objectives have been met, and assess the extent to which the programs are sustainable.

Intelligence and Counterterrorism

- The DoD OIG will conduct an evaluation of DoD Biometric Enabled Intelligence Operations for OFS to determine whether biometric enabled intelligence effectively supports the OFS Commander’s requirements.

- The DoS OIG is currently auditing the Antiterrorism Assistance Program in countries under the DoS Bureaus of Near Eastern Affairs and South and Central Asian Affairs, including Afghanistan. The objective is to determine the extent to which the bureaus have developed specific, measurable, and outcome-oriented goals and objectives; developed an evaluation process to assess host country performance; and established letters of agreement with host countries for sustaining the programs.
Section 4

OVERLAP OF PLANNED OVERSIGHT ACTIVITIES

An identification of any anticipated overlap among the planned oversight activities of Inspectors General of the United States in Afghanistan during FY 2017, and a justification for such overlap.

With the exception of one overlapping project, the Lead IG agencies and SIGAR anticipate no overlap in planned oversight activities in FY 2017. This project, discussed below, involves allegations of abuse of children by ANSDF members.

Since 2008, the DoD OIG, the DoS OIG, USAID OIG, and SIGAR have coordinated their oversight projects and activities in Afghanistan to ensure coverage of strategic oversight areas and avoid duplication of effort. At that time, the DoD OIG assumed the additional responsibilities to host quarterly meetings and to maintain the current list of ongoing and planned oversight projects.

For the FY 2017 oversight activities, this coordination involves:

- Hosting quarterly meetings of the Southwest Asia Joint Planning Group to coordinate oversight projects;
- Issuing a Joint Strategic Oversight Plan to guide oversight efforts; and
- Issuing the COP-OCO, which describes ongoing and planned oversight projects related to each overseas contingency operation. This plan enables commanders in theater to anticipate and plan for oversight activities.

In addition to FY 2017 planned oversight activities, both the Lead IG agencies and SIGAR submit quarterly reports on the contingency operation and the IGs’ oversight activities in Afghanistan. While these quarterly reports are produced independently by the Lead IG and SIGAR, and may contain some similar data, as discussed below, the Lead IG agencies and SIGAR coordinate to avoid issuing duplicative data requests.

In Section 5 of this report, we also describe the formal and informal processes used to coordinate oversight activities.
PROJECT EXAMINING SAME ISSUE

As noted above, the DoD OIG and SIGAR both have ongoing reviews examining allegations of sexual abuse of children by members of the Afghan security forces. The DoD OIG began its assessment on October 28, 2015, in response to concerns raised by the Senate Armed Service Committee staff. On December 23, 2015, Senator Leahy and a group of 92 other Senators and Members of the House of Representatives sent a letter to SIGAR requesting an inquiry into the U.S. Government’s experience with allegations of sexual abuse of children committed by members of the Afghan security forces, and the manner in which the DoD and the DoS implement the Leahy Laws in Afghanistan. The letter asked SIGAR to conduct an independent analysis while coordinating with the DoD OIG. Congressional staff indicated that they did not intend for the DoD OIG to end its review, but wanted DoD OIG and SIGAR to coordinate their reviews to avoid duplication of demands on the command, to the extent possible.

In response, SIGAR and the DoD OIG worked to minimize duplication of information requests and the overall burden on the DoD. To that end, the DoD OIG and SIGAR coordinated the requests for information as well as follow up requests for information received in the original responses over the course of the project. The interviews with DoD officials included DoD OIG and SIGAR representatives. On the occasion when the DoD OIG or SIGAR conducted an interview with a DoD official without the other office’s participation, the record of interview was provided to the office not in attendance.

The DoD OIG and SIGAR will produce separate reports to Congress in 2017 on this issue.

QUARTERLY REPORTING

According to Section 8L of the Inspector General of 1978, each Lead IG is required to report quarterly to Congress and the public on the status of each OCO, including OFS, and associated oversight activity. Pursuant to Section 1229 of the NDAA for FY 2008, SIGAR is required to produce quarterly reports to Congress and to the Secretaries of State and Defense summarizing the activities of SIGAR and the activities under programs and operations for the reconstruction of Afghanistan, including activities of other donor nations and nongovernment organizations.

Both of these reports include information on the U.S. and coalition forces’ mission to train, advise, and assist the Afghan security forces. The Lead IG’s quarterly report also includes information on the status of OFS’s counterterrorism mission. SIGAR’s quarterly report includes information on activities involving reconstruction across U.S. agencies, donor nations, and nongovernmental organizations, including the governance, economic, and social development components of reconstruction. As a result, some overlap in the information reported by these statutorily-required quarterly reports does exist.
Section 5

COORDINATION PROCESS AND EFFORTS TO REDUCE REDUNDANCIES

A description of the processes by which the Inspectors General of the United States coordinate to reduce redundancies in requests for information from U.S. Government officials executing funds in Afghanistan.

The Lead IG agencies and SIGAR use several processes to coordinate oversight and reduce redundancies in requests for information from U.S. Government officials executing programs in Afghanistan.

Initially, the Southwest Asia Joint Planning Group (SWA JPG), which began in 2008, served as the primary vehicle to coordinate audits, inspections, and evaluations throughout Southwest Asia. In 2015, upon the designation of the Lead IG for OFS, the three Lead IG agencies, in coordination with SIGAR, began developing and carrying out a joint strategic plan for comprehensive oversight of OFS and Afghanistan. The SWA JPG continues as a supplemental and valuable forum for coordinating the broader Federal oversight community’s efforts in Afghanistan and Southwest Asia, including oversight by the military service IGs, the Government Accountability Office, and service audit agencies.

In addition to these formal planning processes, the Lead IG agencies and SIGAR have established supplemental systems to coordinate their planning activities in theater and to prevent duplication of efforts in gathering information for their congressionally-mandated quarterly reports on U.S. efforts in Afghanistan.

Lead IG agencies and SIGAR also conduct investigations into allegations of waste, fraud, and abuse in Afghanistan. They coordinate these investigative efforts through the International Contract Corruption Task Force and the Fraud and Corruption Investigative Working Group.
THE SOUTHWEST ASIA JOINT PLANNING GROUP AND THE COP SWA

The Southwest Asia Joint Planning Group grew out of two key pieces of legislation. First, Section 842 of PL 110-181, NDAA for FY 2008, required the DoD OIG and SIGAR to develop comprehensive plans for audits in Afghanistan. Section 842 tasked the DoD OIG with developing a plan for auditing contracts for logistical support and tasked SIGAR with developing a plan for auditing contracts supporting Afghanistan reconstruction and security functions. Second, Section 852 of PL 110-417, NDAA for FY 2009, required the DoD OIG to incorporate the work of the Army Audit Agency, the Naval Audit Service, and the Air Force Audit Agency into the audit plan mandated in the 2008 legislation.

Since 2008, the SWA JPG, composed of the Lead IG agencies, SIGAR, the military service IGs, the Service audit agencies, and the Government Accountability Office, has met quarterly to identify and coordinate ongoing and planned audits, inspections, evaluations, and other oversight work in Southwest Asia. The purpose of these quarterly meetings is to maximize oversight coverage, minimize duplication of effort, and share relevant oversight information. From 2008 through 2014, the group published the COP SWA, a detailed compendium of oversight projects and their associated objectives that were planned for each fiscal year.

Over the years, members of the SWA JPG have also formed sub-groups to address changing priorities. For example, when Congress appropriated significant additional funding for Afghanistan and Pakistan in 2009, the DoD OIG, DoS OIG, and USAID OIG and SIGAR created a subgroup to coordinate audit and inspection work in Afghanistan and Pakistan.

In November 2011, the OIGs for the DoD, DoS, and USAID joined with SIGAR to form the Joint Strategic Planning Subgroup for Oversight of Afghanistan Reconstruction, a subgroup under the Southwest Asia Joint Planning Group. The Joint Strategic Planning Subgroup was established to provide more integrated and comprehensive oversight planning for the funds Congress had appropriated to rebuild Afghanistan. At this time, the OIGs and SIGAR developed strategic oversight areas in an effort to guide common oversight efforts in Southwest Asia.

The FY 2013 COP SWA first included a new Strategic Oversight Plan for Afghanistan. The Strategic Oversight Plan was developed for Afghanistan because much of the ongoing and planned oversight work in Southwest Asia was occurring in Afghanistan or was related to Afghanistan. The plan included 13 strategic oversight issues that addressed reconstruction and 9 that addressed issues other than reconstruction. For the first time, the OIGs sought to collectively identify strategic oversight issues and prioritize and integrate their oversight to address those issues. The Strategic Oversight Plan for Afghanistan in the FY 2014 COP SWA reduced the number of strategic oversight issues from 22 to 11. The Strategic Oversight Plan for Afghanistan in the FY 2015 COP SWA further reduced the number of strategic oversight issues to seven.
LEAD INSPECTOR GENERAL AND THE COP-OCO

In 2013, Section 8L of the IG Act provided for the designation of a Lead IG for each overseas contingency operation from among the IGs for DoD, DoS, and USAID. Section 8L of the Act requires the Lead IG to ensure coordinated and comprehensive oversight.

In September 2015, Lead IG agencies, in coordination with SIGAR, published the first Comprehensive Oversight Plan for Overseas Contingency Operations for FY 2016. The new COP-OCO retained the detailed oversight project plans of the former COP SWA and added a detailed discussion on the joint approach to planning and conducting oversight.

As discussed in the COP-OCO, the overall goal of the joint planning process is to identify oversight projects at the strategic level that examine the economy, efficiency, or effectiveness of the programs and operations of Federal agencies working in Afghanistan or in support of activities in Afghanistan. Many factors were considered to identify the oversight areas and individual projects, including coalition objectives; congressional appropriations that support military, diplomatic, and humanitarian activities; major departmental management challenges each agency has identified; and feedback from departmental and congressional stakeholders.

In addition to the work of the Lead IG agencies and SIGAR, the FY 2016 COP-OCO and FY 2017 COP-OCO include ongoing and planned audits of the Army Audit Agency, the Naval Audit Service, the Air Force Audit Agency, the Defense Contracts Audit Agency, and the Government Accountability Office.

IN-THEATER COORDINATION

The Lead IG agencies and SIGAR maintain staff based in Afghanistan who coordinate their oversight activities as well as conduct oversight projects. Staff from these organizations meet regularly with their counterparts to coordinate oversight activities. Working in close proximity enhances communication and coordination between the oversight agencies and the U.S. Government officials charged with implementing U.S.-funded programs.

The Lead IG agencies have adopted an expeditionary workforce model to support audit, evaluation, and inspection efforts. Oversight teams from the Lead IG agencies regularly travel to Afghanistan and other locations in the region on a temporary basis to conduct the field work for their respective projects. In addition, the DoD OIG established field offices in Afghanistan, at Bagram Airfield and in Kabul, to support its regional activity with oversight staff assigned to the office on 6-month rotations.
The DoD OIG also has a team at Bagram Airfield to coordinate with representatives from the U.S. commands, as well as with leaders from the Afghan government, and to serve as a liaison to the command IG representatives in theater. In addition, this team supports DoD OIG project teams conducting in-theater field work and identifies potential oversight projects.

The DoS OIG maintains a field office in Embassy Kabul with a contingent of oversight staff on 1-year assignments.

On January 10, 2017, the USAID OIG office in Kabul became a sub-office under the direction of OIG’s regional office in Frankfurt, Germany. USAID OIG staff based in Afghanistan report to OIG officials in Frankfurt and Washington, D.C. These Kabul-based officials meet with their Lead IG counterparts as needed to coordinate oversight activities, eliminate duplication and overlap in coverage, and minimize administrative burdens.

SIGAR has the largest investigative and auditing presence in Afghanistan, with 34 resident employees, supplemented by additional staff on temporary duty. In addition, SIGAR has entered into a cooperative agreement with Integrity Watch Afghanistan, an independent Afghan nongovernment oversight organization, to assist in conducting inspections and other field work “outside the security bubble.” In addition, at the invitation of President Ghani, SIGAR participates in the weekly meetings of the National Procurement Commission, where the President reviews every major Afghan government contract.

INVESTIGATIVE COORDINATION

The Lead IG agencies and SIGAR have criminal law enforcement agents who investigate allegations relating to the waste, fraud, and abuse of U.S. funds in Afghanistan. The Defense Criminal Investigative Service (DCIS), the criminal investigative division of the DoD OIG, has deployed special agents to Afghanistan, and DoS OIG has special agents on 1-year tours in Afghanistan and maintains a regional office in Germany. As noted above, USAID has special agents in Germany.

The International Contract Corruption Task Force was formed in 2008 to coordinate and deconflict investigations into fraud and corruption in OCO theater being conducted by multiple Federal agencies. The work of this task force was specifically directed at military operations in Iraq and Afghanistan and support operations throughout the Middle East and in the United States. Task Force member agencies include the DCIS, the investigative components of DoS OIG and USAID OIG, SIGAR, the FBI, and the DoD’s military criminal investigative organizations.

The International Contract Corruption Task Force coordinates investigative activities in Afghanistan. SIGAR has a special agent who coordinates the allegations received by SIGAR regarding fraud, waste, and abuse involving Afghanistan reconstruction.
with the rest of the Task Force members. This coordination allows the Task Force member agencies to review the allegations and determine whether or not they wish to participate in a joint investigation with SIGAR.

With the enactment of the Lead IG legislation, the Fraud and Corruption Investigative Working Group was formed to serve as the primary body to coordinate OCO investigations and address Lead IG requirements. The Working Group was modeled after the International Contract Corruption Task Force. A DCIS special agent coordinates the Working Group, which meets monthly to synchronize investigative operations and deconflict information in investigations specific to OFS. The members of the Working Group include the DCIS, the DoS OIG, and the military criminal investigative organizations. The FBI is a collaborating member of the Working Group; SIGAR is not a member.

By agreement between SIGAR and the Lead IG agencies, the ICCTF is used to deconflict for fraud and corruption investigations conducted by SIGAR and the Lead IG in Afghanistan.

**QUARTERLY REPORTS TO CONGRESS**

As noted above, both the Lead IG and SIGAR are required to produce quarterly reports relating to oversight activities in Afghanistan. These reports include updates on the status of the overseas contingency operations and reconstruction efforts, as well as summaries of oversight activities in Afghanistan. They both rely, in part, on information gained through their data calls, or quarterly requests for information, to agencies implementing programs in Afghanistan. Because the Lead IG agencies and SIGAR have some overlapping reporting responsibilities concerning funds appropriated for the reconstruction of Afghanistan, they have developed a process to minimize the impact of the data call on the civilian agencies and military commands.

SIGAR publishes its quarterly report on the reconstruction effort in Afghanistan two weeks before the Lead IG agencies releases their report on OFS. To ensure that implementing agencies are not unduly burdened by similar requests for information, SIGAR shares its data call questions with the Lead IG agencies before the Lead IG agencies finalizes their data call, allowing the Lead IG agencies to eliminate any potentially redundant questions. SIGAR and the Lead IG agencies also share agency responses to requests for information.

The Lead IG agencies and SIGAR each coordinate the production of their quarterly reports with the implementing agencies. This coordination includes providing implementing agencies the opportunity to review these quarterly reports to ensure that the information is both accurate and in the proper context before issuing.
Section 6

PROFESSIONAL STANDARDS

A description of the specific professional standards expected to be used to ensure the quality of different types of products issued by the Inspectors General regarding Afghanistan, including periodic reports to Congress and audits of Federal establishments, organizations, programs, activities, and functions.

The Lead IG agencies and SIGAR conduct audits, inspections, evaluations, and investigations, in accordance with professional standards discussed below, to provide independent and objective oversight of the U.S. programs and operations in Afghanistan. The Lead IG agencies and SIGAR also issue periodic reports. The Lead IG agencies produces quarterly reports on OFS. SIGAR issues quarterly reports on reconstruction activities in Afghanistan, special projects, and lessons learned reports.

The following describes the specific professional standards for each type of product.

AUDITS

The Lead IG agencies and SIGAR perform their audits in accordance with the generally accepted government auditing Government Auditing Standards, (also known as the Yellow Book). These standards, established by the Government Accountability Office, apply to both financial and performance audits of government agencies. The “Yellow Book” covers five general standards: independence, due care, continuing professional education, supervision, and quality control.

INSPECTIONS AND EVALUATIONS

In conducting inspections and evaluations, the Lead IG agencies and SIGAR follow CIGIE’s Quality Standards for Inspection and Evaluation (also known as the Blue Book). First issued in 1993, the Quality Standards for Inspection and Evaluation provide the framework for inspections and evaluation work by Federal OIGs. The Inspector General Reform Act of 2008 requires compliance with these standards. In June 2010, CIGIE officially adopted these standards as the professional standards for all inspection and evaluation work performed by member organizations.

In the Blue Book, 14 standards guide the inspection and evaluation work. These standards include competency, independence, professional judgment, quality control, and other standards for planning, conducting and reporting on the work.
INVESTIGATIONS

The Lead IG agencies and SIGAR conduct their criminal investigations in accordance with CIGIE Quality Standards for Investigations. The Quality Standards for Investigations categorize investigative standards as General and Qualitative. General Standards address qualifications, independence, and due professional care. Qualitative Standards focus on investigative planning, execution, reporting, and information management. These standards are sufficiently broad to cover a full range of OIG criminal, civil, and administrative investigations across the CIGIE membership.

The DoD OIG also conducts administrative investigations. These investigations involve allegations of misconduct made against senior DoD officials or whistleblower reprisal (allegations made by whistleblowers who believe they have been retaliated against for reporting fraud, waste, abuse, or other wrongdoing). The DoD OIG follows the Quality Standards for Investigations to conduct these investigations.

PERIODIC REPORTS TO CONGRESS

Quarterly Reports

As noted above, the Lead IG agencies and SIGAR produce quarterly reports on OFS and reconstruction efforts in Afghanistan. Specific professional report writing standards to guide the preparation of these reports do not exist.

SIGAR’s quarterly reports adhere to the CIGIE Quality Standards for Federal Offices of Inspector General, or Silver Book. These standards provide the overall quality framework for managing, operating, and conducting the work of Offices of Inspector General. The Silver Book’s nine quality standards address ethics, independence, and confidentiality; professional standards; ensuring internal control; maintaining quality assurance; planning and coordinating; communicating results of OIG activities; managing human capital; reviewing legislation and regulations; and receiving and reviewing allegations.

Other Reports

SIGAR also produces Special Project reports and Lessons Learned reports. These reports follow the Silver Book and adhere to the principles of integrity, objectivity, and independence in accordance with these standards. SIGAR has also established additional quality control procedures for these products.
SIGAR initiated the Special Project program as a means to deliver prompt, credible, and actionable information to agency heads on emergent issues. Special Project reports and letters focus on issues that may arise during an ongoing audit, inspection, investigation, inspection, or recommendation follow-up, or may arise during the IG’s visits to Afghanistan, or as the result of a hotline complaint, and require immediate attention or action by the relevant agency.

For example, past Special Projects have included an alert letter to the Secretary of Defense regarding immediate threats to human life due to false certification of contractor installation of culvert denial systems intended to protect U.S. and Afghan troops from improvised explosive devices; a report on a DoD decision to spend $34 million on a command and control center at Camp Leatherneck (the “64K building”) that was not needed and was never used; and an alert letter to the President of the Overseas Private Investment Corporation regarding the management and oversight of $85 million in loans for the construction of a hotel and apartment complex in Afghanistan that had never been completed and is now abandoned.

The Lessons Learned program was initiated in 2014 to analyze lessons learned and identify best practices, based on SIGAR’s work conducted across the entire reconstruction effort, coupled with the assistance of subject matter experts. Lessons Learned products identify program areas and components that are especially vulnerable to significant waste, fraud, and abuse. For example, in September 2016, SIGAR published *Corruption in Conflict: Lessons from the U.S. Experience in Afghanistan.*
Section 7

OTHER MATTERS

Any other matters the Lead Inspector General for Operation Freedom’s Sentinel considers appropriate.

Based on the Lead IG experience with three OCOs, the Lead IG agencies are preparing six recommendations for statutory revisions designed to improve administrative aspects of the Lead IG process.

Three proposals are designed to clarify and improve the processes for the initiation, as well as the termination of Lead IG responsibilities, upon the designation or the commencement of an OCO. The first two address the current lack of direction as to when and how the CIGIE Chair is to be notified of the initiation of an OCO, which, in turn, has delayed the CIGIE Chair’s designation of a Lead IG. In response, we propose amending 10 U.S.C. 113 to establish a duty on the Office of the Secretary of Defense to provide prompt notice to the CIGIE Chair of the designation of any OCO expected to last beyond 60 days or, if the expected duration is unclear, after the 61st day of an operation. The third proposal is to amend Section 8L of the IG Act to better align the termination of a Lead IG’s responsibilities to the conclusion of the OCO itself.

Three additional proposals for amendments to Section 8L are designed to improve the three Lead IG agencies’ ability to attract and retain highly qualified and experienced employees to serve on a temporary basis in support of the Lead IG’s oversight of an OCO. The first would permit Lead IG agencies to hire temporary employees for periods beyond the current 3-to-5 year limit mandated by 5 U.S.C. 3161, and allow Lead IG agencies to hire these employees for the duration of an OCO. The second would permit the Lead IG agencies to grant these employees competitive status under conditions that are presently impermissible. The third would permit the rehired Foreign Service officer retirees to continue receiving their annuities, as rehired civil service retirees currently do.

Appendix C provides an explanation of the issues and the six recommendations. We would be glad to discuss these recommendations and the rationale for them.
Appendix A:

SIGAR FUNDING NOTES

Under the Further Continuing and Security Assistance Appropriations Act, 2017, (the continuing resolution), SIGAR will operate under its FY 2016 funding ($56.9 million) and staffing levels (198 positions, including 41 in Afghanistan) through April 28, 2017. The President’s FY 2017 budget request called for a lower funding level ($54.9 million) and fewer positions (189 positions, including 30 in Afghanistan). As Congress appropriates two-year funding to SIGAR, funds from the previous fiscal year also remain active.

All of SIGAR’s functions are funded and categorized by OMB’s object class codes.

11 Compensation – $34.6 million

This amount funds SIGAR staffing levels. Under the continuing resolution, SIGAR is staffed at 198 positions, including 41 positions deployed in Afghanistan. SIGAR’s FY 2017 Budget requests 189 positions, including 30 positions deployed in Afghanistan.

SIGAR employs primarily highly specialized professionals with expertise in many areas including audits, inspections, investigations, engineering, law, management, and research and analysis. The staff consists of temporary appointees, most of whom are employed through 13-month renewable appointments. Because SIGAR’s mission must be conducted in Afghanistan, a significantly dangerous environment requiring additional expenses to maintain qualified staff, this budget includes Post Differential and Danger/Hazardous Duty Pay for Afghanistan-based personnel and TDY personnel.

Part of the total personnel compensation also includes the employer’s share of payments for life insurance, health insurance, and employee retirement.

21 Travel and Transportation – $1.8 million

Travel to and from Afghanistan represents the largest portion of SIGAR’s travel costs. These costs include deployment and redeployment of employees to Afghanistan for an extended period of time, and regular temporary duty travel (TDY) of auditors, investigators, analysts, engineers, and some support staff. Afghanistan-based employees return to the continental United States for mid-tour breaks and to attend required training not available overseas. In 2017, Embassy Air will increase the in-country air transportation costs twice throughout the year to collect first 50% of the cost and then 75% of the cost. For SIGAR employees to get from the embassy to the airport currently costs $300 per seat per leg. This cost will be $900 in April and then $1,350 in October. This is a very large increase that will be realized in FY 2017 and FY 2018. In FY 2019, the costs will go up again to 100% of the cost of doing business, $1,800 per seat per leg.

23 Rent, Communications, and Utilities – $2.3 million

Effective communication within and between our Arlington, VA, and Afghanistan offices is key to the success of our mission. The information technology services required include local and long-distance telephone service and secure wireless data and voice communication services. The majority of these services are provided through Army and DoS interagency agreements for communications support. In addition to communication services, there are also rent and utility charges associated with the Arlington, VA, office.
24 Printing and Reproduction – $0.2 million
SIGAR has reduced the number of printed editions of its statutorily required quarterly reports. While some printed copies are still distributed to Congress, the Secretaries of State and Defense, and key stakeholders, the digital version of the report is made available to the general public in both the United States and Afghanistan through SIGAR’s official website (www.sigar.mil). The Government Printing Office handles the majority of SIGAR’s printing and reproduction requirements. SIGAR also pays to publish notices, job announcements, and public service announcements.

25 Other Contractual Services – $19.2 million

25.1 Advisory and Assistance Services
SIGAR’s request includes funding to continue conducting financial audits of reconstruction contractors. SIGAR launched its Financial Audit Program in 2012 after Congress expressed concern about oversight gaps and the growing backlog of incurred-cost audits for contracts and grants awarded in support of overseas contingency operations. Financial audits are coordinated with the IGs of the DoD, DoS, and USAID to maximize financial audit coverage and avoid duplication of efforts. SIGAR selects independent public accounting firms to conduct the financial audits and ensures that the audit work is performed in accordance with U.S. Government auditing standards. This program has become a key part of SIGAR’s core auditing activities.

For SIGAR’s newest program, Lessons Learned, SIGAR has employed subject-matter experts with unique, on-the-ground experience in Afghanistan to conduct research and analysis, and produce reports on lessons learned from the overall reconstruction effort. These reports draw on the work of SIGAR’s audits, inspections, and investigations, and the work of other oversight agencies to analyze what did and did not work and why, for the benefit not only of U.S. programs in Afghanistan, but also future overseas contingency operations and development activities in other conflict zones.

SIGAR also requires private-sector contract support to translate each quarterly report into Afghanistan’s official languages, Pashto and Dari, as required by statute.

Staff performing audits and inspections are required under Certified Government Auditing Standards and SIGAR’s policy and procedures to obtain a minimum of 80 hours of continuing professional education in the course of every two years. In addition, all SIGAR employees are encouraged to attend training to develop additional skills and develop knowledge to help them improve their performance of official duties. Training also allows employees to maintain necessary professional certifications. In addition, employees deploying to Afghanistan for more than 30 days are required by the Department of State to attend four one-week pre-deployment courses: Foreign Affairs Counter Threat (FACT), Afghan Familiarization, Afghan Field Orientation, and Interagency Integrated Civilian-Military Training Exercise for Afghanistan.
25.3 Other Purchases of Goods and Services from Government Accounts

The largest uncontrollable costs SIGAR incurs are the annual fees levied by the DoS’s International Cooperative Administrative Support Services (ICASS) program which provides the security, administrative, and logistical support for SIGAR staff in Afghanistan. SIGAR is required to pay the DoS for ICASS services annually and has no control over ICASS costs. The only thing SIGAR knows for certain is that ICASS costs will increase. The amount the DoS charges SIGAR for ICASS has grown significantly over the last five years, from $900,000 in FY 2010 (3 percent of SIGAR’s budget) to $10.3 million in FY 2017 (18 percent of SIGAR’s budget).

Additionally, the Office of the Secretary of the Army is the designated support agency for SIGAR and provides the core functional administrative support necessary for SIGAR to accomplish its mission, for the most part on a reimbursable basis. This includes, but is not limited to, the following functions: administration, logistics, acquisition and contracting, financial management, human resources, information technology, deployment, and security. Support provided by the Secretary of the Army does not affect the Inspector General’s statutory authority and independence in conducting its oversight mission.

This also includes funding to support the Council of the Inspectors General on Integrity and Efficiency, as required by the Inspector General Reform Act of 2008.

25.7 Operation and Maintenance of Equipment

SIGAR uses a myriad of software and hardware products in support of its oversight mission. As software and hardware products are procured, subsequent operation and maintenance expenses are incurred annually.

26 Supplies and Materials – $1.3 million

SIGAR makes regular purchases of supplies and materials required for the administration of offices in Afghanistan and the United States annually.

31 Equipment – $0.6 million

SIGAR purchases information technology equipment for the administration of offices in Afghanistan and the United States, and weapons and ammunition for qualified Investigators and other designated personnel operating in Afghanistan and other designated locations.
Appendix B:

**UPDATE TO THE COP-OCO, AS OF JANUARY 31, 2017**

The COP-OCO was effective October 1, 2016. The tables below reflect the oversight activity since that date. There are two sections: OFS oversight projects and Reconstruction/Other oversight projects. Tables listing completed reports, newly added ongoing and planned projects, and terminated projects are included for each section.

For OFS, the Lead IG agencies and SIGAR have issued six reports, added four new projects, and terminated one project, as of January 31, 2017. The details on these projects are provided below.

**Status of Operation Freedom’s Sentinel Oversight Projects**

**FY 2017 Completed Oversight Reports, as of 1/31/2017**

<table>
<thead>
<tr>
<th>Department of Defense Office of Inspector General</th>
<th>Status</th>
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<table>
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<tr>
<th>Special Inspector General for Afghanistan Reconstruction</th>
<th>Status</th>
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</thead>
<tbody>
<tr>
<td><strong>Special Mission Wing Facilities at Kandahar Airfield: Construction Generally Met Contract Requirements, but Problems with Noncompliance, Maintenance, and Quality Assurance Need to be Addressed</strong> SIGAR-17-03-IP (COP-OCO Reference # OFS 0055)</td>
<td>October 14, 2016</td>
</tr>
<tr>
<td><strong>In response to an inquiry letter sent by SIGAR on August 5, 2016, regarding DoD’s efforts at ensuring accuracy of personnel accountability systems across the Afghan National Defense and Security Forces</strong> SIGAR-16-51-SP (This project was added as a COP-OCO project after it was published)</td>
<td>October 7, 2016</td>
</tr>
<tr>
<td><strong>Alert Letter: Fire Doors at the Ministry of Interior Compound in Kabul</strong> SIGAR 17-2-AL (Related to COP-OCO Reference # OFS 0031)</td>
<td>October 5, 2016</td>
</tr>
</tbody>
</table>
### Newly Added FY 2017 Ongoing and Planned Projects, as of 1/31/2017

<table>
<thead>
<tr>
<th>Project Title</th>
<th>Objective</th>
</tr>
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<tbody>
<tr>
<td><strong>Department of Defense Office of Inspector General</strong></td>
<td></td>
</tr>
<tr>
<td><em>Kandahar Air Field Afghanistan Follow-up Inspection</em></td>
<td>To determine whether U.S. military-occupied facilities supporting OCO operations comply with Department of Defense (DoD) health and safety policies and standards regarding electrical, fire protection systems.</td>
</tr>
<tr>
<td><em>Audit of CSTCA Oversight and Management of Ammunition Supporting OFS</em></td>
<td>To determine whether the Combined Security Transition Command-Afghanistan provided effective oversight of ammunition for the Afghanistan National Defense and Security Forces. This is part of a series of audits related to U.S.-direct assistance to the Government of Islamic Republic of Afghanistan.</td>
</tr>
<tr>
<td><strong>Department of State Office of Inspector General</strong></td>
<td></td>
</tr>
<tr>
<td><em>Follow-Up Review of Explosive Detection Dogs in Iraq and Afghanistan</em></td>
<td>In a 2010 report, OIG found that the Bureau of Diplomatic Security could not verify the detection abilities of its explosive detection canines under three programs: the Baghdad Embassy Security Force, the Kabul Embassy Security Force, and Personal Protective Services in Kabul. OIG made recommendations for the Bureau of Diplomatic Security to improve those programs by, among other things, independently verifying the canines’ detection abilities, and developing and issuing procedures on importing and storing testing materials. This audit will follow up on the recommendations made in the 2010 report.</td>
</tr>
<tr>
<td><strong>Special Inspector General for Afghanistan Reconstruction</strong></td>
<td></td>
</tr>
<tr>
<td><em>Non-Intrusive Inspection Equipment at Afghan Border Crossing Points</em></td>
<td>To examine the quantity, types, and costs of non-intrusive inspection equipment (NII) equipment purchased with DoD funding for installation and use at Afghanistan’s border crossing points, and assess the extent to which NII equipment is currently being maintained and used as intended.</td>
</tr>
</tbody>
</table>

### Terminated FY 2017 Oversight Projects, as of 1/31/2017

<table>
<thead>
<tr>
<th>Project Title</th>
<th>Objective</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Department of Defense Office of Inspector General</strong></td>
<td></td>
</tr>
<tr>
<td><em>Reliability of Marine Corps Financial Data Reported for OFS</em> (COP-OCO Reference # OFS 0096)</td>
<td>To determine the accuracy of the Marine Corps’ obligations and disbursements supporting Operation Freedom’s Sentinel as reported in the <em>Cost of War</em> report.</td>
</tr>
</tbody>
</table>
Status of Reconstruction/Other Oversight Projects

For the reconstruction and other areas, the DoS OIG issued 1 report, SIGAR issued 21 reports, and USAID OIG issued 12 reports during the first 4 months of FY 2017. The DoS OIG added one project, and SIGAR added seven projects and terminated one project, as of January 31, 2017. The details on these projects are provided below.

### FY 2017 Completed Oversight Reports, as of 1/31/2017

<table>
<thead>
<tr>
<th>Department of State Office of Inspector General</th>
<th>Special Inspector General for Afghanistan Reconstruction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Audit of Aga Khan Foundation USA SIGAR-17-23-FA (COP-OCO Reference # AFG 0133)</td>
<td>Financial Audit of Aga Khan Foundation USA SIGN-17-23-FA (COP-OCO Reference # AFG 0133)</td>
</tr>
<tr>
<td>Financial Audit of Sayara Media and Communications SIGAR-17-24FA (COP-OCO Reference # AFG 0134)</td>
<td>Financial Audit of Sayara Media and Communications SIGAR-17-24FA (COP-OCO Reference # AFG 0134)</td>
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<td>Review: Nonpayment of Afghan Contractors SIGAR-17-21-SP (COP-OCO Reference # AFG 0195)</td>
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<td>Sherberghan Teacher Training Facility: Electrical System Deficiencies Were Corrected, but Water Quality and Funding for Generator Fuel Remain Concerns SIGAR-17-19-IP (COP-OCO Reference # AFG 0037)</td>
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<td>Grant for Afghanistan’s Women’s Cricket Team SIGAR-17-17-SP (COP-OCO Reference # AFG 0192)</td>
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<td>Inquiry Letter: USAID Implementation and Oversight of the Promoting Gender Equity in National Priority Programs (Promote) Initiative SIGAR-17-16-SP (This project was added as a COP-OCO project after it was published)</td>
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<td>Response to Congressional Request for Information about TFBSO Villas SIGAR-17-14-AL (Related to COP-OCO Reference # AFG 0140)</td>
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<td>Review Letter: Abandonment of OPIC Projects in Kabul SIGAR-17-13-SP (This project was added as a COP-OCO project after it was published)</td>
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<td>Schools in Herat Province: Observations From Site Visits at 25 Schools SIGAR-17-12-SP (This project was added as a COP-OCO project after it was published)</td>
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USAID’s Measuring Impacts of Stabilization Initiatives (MISTI): Program Generally Achieved Its Objectives, but USAID’s Lack of a Geospatial Data Policy and Standards Affected Its Implementation  
SIGAR-17-10-AR (COP-OCO Reference # AFG 0001)  
October 26, 2016

Salang Hospital: Unaddressed Construction Deficiencies, Along with Staffing and Equipment Shortages, Continue to Limit Patient Services  
SIGAR-I7-09-IP (COP-OCO Reference # AFG 0114)  
October 26, 2016

Herat University Women’s Dormitory: Generally Well-Constructed, but Instances of Contract Non-Compliance Should Be Addressed  
SIGAR-I7-08-IP (COP-OCO Reference # AFG 0046)  
October 25, 2016

Financial Audit of Counterpart International  
SIGAR-17-05-FA (COP-OCO Reference # AFG 0124)  
October 24, 2016

Financial Audit of Department of State's Media Production and Outreach (redacted)  
SIGAR-17-06-FA (COP-OCO Reference # AFG 0132)  
October 24, 2016

Financial Audit of AECOM Technology Corporation  
SIGAR-17-07-FA (COP-OCO Reference # AFG 0135)  
October 24, 2016

Fact Sheet: Department of Agriculture Funds Obligated for Afghanistan Reconstruction  
SIGAR-17-04-SP (This project was added as a COP-OCO project after it was published)  
October 17, 2016

Response to Inquiry Letter on USAID’s Cooperative Agreement with Democracy International for AERCA  
SIGAR 17-1-AL (This project was added as a COP-OCO project after it was published)  
October 3, 2016

### USAID Office of Inspector General

**ACA Financial Audit on Tetra Tech, Inc.**  
F-306-17-011-N (COP-OCO Reference # AFG 0171)  
November 7, 2016

**ACA Financial Audit on Democracy International**  
F-306-17-010-N (COP-OCO Reference # AFG 0057)  
November 7, 2016

**RCA Financial Audit on Ministry of Public Health (MoPH)**  
F-306-17-001-R (COP-OCO Reference # AFG 0160)  
October 31, 2016

F-306-17-009-N (COP-OCO Reference # AFG 0043)  
October 30, 2016

**ACA Financial Audit on John Snow, Inc.**  
F-306-17-008-N, AFG 0062(COP-OCO Reference # AFG 0192)  
October 26, 2016

**ACA Financial Audit on National Democratic Institute**  
F-306-17-001-N (COP-OCO Reference # AFG 0167)  
October 26, 2016

**ACA Financial Audit on KNCV**  
F-306-17-005-N, AFG 0063(COP-OCO Reference # AFG 0163)  
October 23, 2016

**ACA Financial Audit on Aga Khan Foundation USA**  
F-306-17-006-N (COP-OCO Reference # AFG 0051)  
October 23, 2016

**ACA Financial Audit on Family Health International**  
F-306-17-004-N (COP-OCO Reference # AFG 0059)  
October 3, 2016

**ACA Financial Audit on Advanced Engineering Associates International**  
F-306-17-001-N (COP-OCO Reference # AFG 0050)  
October 2, 2016
### Newly Added FY 2017 Ongoing and Planned Projects, as of 1/31/2017

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<th>Project Title</th>
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<tr>
<td><strong>Department of State Office of Inspector General</strong></td>
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<tr>
<td><strong>Audit of Department of State Grants and Cooperative Agreements Awarded to Kennesaw State University</strong></td>
<td>To determine whether Kennesaw State University, a DoS grantee operating in Afghanistan, 1) appropriately expended funds and accurately reported financial performance and 2) met program goals and accurately reported programmatic performance.</td>
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<tr>
<td><strong>Special Inspector General for Afghanistan Reconstruction</strong></td>
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### Terminated FY 2017 Oversight Projects, as of 1/31/2017

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<tr>
<th>Project Title</th>
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<tr>
<td><strong>Special Inspector General for Afghanistan Reconstruction</strong></td>
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<tr>
<td><strong>Financial Statement Audit of the Task Force for Business and Stability Operations' (TFBSO) Activities Related to Afghanistan Reconstruction</strong></td>
<td>To issue an opinion on the financial statement, 2) report on TFBSO’s internal controls, 3) report on TFBSO’s compliance laws and regulations, 4) follow-up on prior audits findings about TFBSO, and 5) identify any outstanding liabilities owed by TFBSO.</td>
</tr>
</tbody>
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Appendix C:

SUMMARY OF PROPOSED LEGISLATIVE CHANGES

Based on our experience as the Lead IG for OFS, Operation Inherent Resolve, and Operation United Assistance, the DoD IG has six recommendations to amend sections of two laws: legislation governing the Armed Forces (10 USC § 113) and special provisions governing overseas contingency operations in the Inspector General Act of 1978 (5 USC Appx § 8L). The explanation of the issues and the six recommendations are:

CIGIE Chair OCO Notification
Section 8L, subsections (a) and (d) (1), assigns to CIGIE the responsibility to designate a Lead IG “upon the commencement or designation of a military operation as an overseas contingency operation.” However the law provides no mechanism to ensure that the CIGIE Chair is made aware of the commencement or designation of a military operation as an overseas contingency operation. Specifically, there exists no mechanism to ensure notification of a 10 U.S.C. §101 (a) (13) (A) Secretary of Defense OCO designation. As a result, the Lead IG designation for OFS was delayed because neither the CIGIE Chair nor the DoD OIG were notified of the Secretary of Defense’s January 1, 2015, OFS OCO designation. Additionally, there exists no mechanism to ensure CIGIE Chair notification of 10 U.S.C. §101 (a) (13) (B) events comprising the commencement of an OCO. As a result, no notification was provided to CIGIE Chair or DoD OIG that reservists had been called to support Operation United Assistance (the Ebola crisis) in November 2014.

To address this issue, the Lead IG proposes adding a provision to 10 U.S.C. § 113 directing the Secretary of Defense to establish procedures to ensure that a senior DoD official provides prompt written notice to the CIGIE Chair of the designation or the commencement of an OCO.

The Lead IG Triggering Event
In Section 8L, subsections (a) and (d) (1), an ambiguity exists as to when responsibilities of the CIGIE Chair begin. As written, they become effective upon “the commencement or designation of a military operation as an overseas contingency operation that exceeds 60 days.” Yet, no provision exists specifying when and how the Secretary of Defense is to notify the CIGIE Chair that an OCO has exceeded 60 days.

Additionally, in discussions with congressional staff members, DoD OIG staff learned that the 60-day provision was originally written into subsections (a) and (d) (1) to ensure that Lead IGs were not designated for short-term OCOs. However, in situations where the DoD fully anticipates that an OCO will last for many months or years, the 60-day requirement results in an unnecessary delay in designating the Lead IG. For example, execution orders for both OIR and OFS, issued the day each was designated an OCO, clearly indicated that multiyear operations were expected. Yet in both instances, CIGIE Chair responsibilities did not commence until 60 days had elapsed, resulting in a delay in designating the Lead IG.

To address this issue, the Lead IG proposes adding a provision to 10 U.S.C. § 113 directing the Secretary of Defense to establish procedures to ensure that the written notice provided to the CIGIE Chair occurs promptly if an OCO is expected to exceed 60 days and, if the expected duration is unknown, after the 60th day of operations.

In conjunction with Proposals 1 and 2, the Lead IG proposes that § 8L subsections (a) and (d) (1) also be revised to clarify that the CIGIE Chair’s additional responsibilities commence upon receipt of the notification provided for in the new 10 U.S.C. § 113.
Hiring Temporary Employees
As written, Section 8L, subsections (d) (2) (E) and (d) (3) (C), limit the period of employment of temporary employees and annuitants who can be hired as auditors, investigators and other personnel to assist the three IGs conduct OCO-related oversight for up to 5 years, as provided for in 5 U.S.C. § 3161 (a) and (b) (2). However, an OCO may last beyond 5 years. Without a legislative change, if the OCO lasts beyond the temporary employees’ five year appointment periods, the Lead IG agencies will have to terminate their employment and either rehire the employees or hire replacements.

To address this issue, the Lead IG proposes that Section 8L, subsections (d) (2) (E) and (d) (3) (C), be revised to clarify that the period of employment for temporary employees and annuitants be without regard to the limitations stated in 5 U.S.C. § 3161 (a) and (b) (2).

Granting Competitive Status to Temporary Employees
Section 3161 of 5 U.S.C. contains no provisions for granting competitive status for federal hiring purposes to temporary employees hired by Lead IG. This creates a disincentive for individuals to accept these appointments. SIGAR, in contrast, has the ability to grant competitive status to temporary employees.

To address this issue, the Lead IG proposes that Section 8L, subsection (d) (2) (E), include a new subsection permitting employees hired by a Lead IG or one of the other Section 8L (c) IGs under 5 U.S.C. §3161 to be granted “competitive status” for Federal hiring purposes after two years of service. Additionally, the Lead IG proposes that subsection (d) (2) (E) include a provision stating that service with the SIGAR may be considered towards those two years, at the discretion of the hiring OIG.

Hiring Foreign Service Annuitants
Section 8L (d) (3) permits the rehiring of retired annuitants under conditions specified in 5 U.S.C. §9902(g) and 5 U.S.C. §3161. These permit rehired annuitants to receive both their salaries and their retirement annuities. Yet these provisions are inapplicable to retired Foreign Service officers. This limits the DoS and USAID OIG’s ability to hire qualified temporary employees.

To address this issue, the Lead IG proposes that Section 8L (d) (3) (C) be revised to include provisions for retired foreign service officers to be rehired under conditions similar to retired annuitants rehired Civil Service annuitants. The Lead IG also proposes that the provision of Section 8L, subsection (d) (3) (C) limiting the period of employment to 5 years be removed and that employment authority be extended and cease upon the sunset provision of subsection (e).

Similar language for hiring Foreign Service annuitants by Lead IG agencies was included in page 934, Section 7055, of the prior administration’s budget for Fiscal Year 2017.

The Lead IG Sunset
Section 8L (e) contains no provision for concluding a Lead IG’s oversight responsibilities of an OCO other than at the end of a fiscal year in which appropriations are less than $100,000,000. Given that an OCO may conclude early in a fiscal year, the current sunset provision may create unnecessary data collection and reporting requirements.

To address this issue, the Lead IG proposes that the Section 8L (e) sunset criteria be amended to mandate that a Lead IG’s responsibilities for an OCO conclude upon the earlier of either the end of the fiscal year in which OCO appropriations are less than $100,000,000 or 90 days after the CIGIE Chair receives official written notification that an OCO has concluded. The Lead IG also recommends that 10 U.S.C. § 113 be amended to include a provision ensuring that the CIGIE Chair is provided notification of the conclusion of an OCO.
## ACRONYMS AND DEFINITIONS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
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<tbody>
<tr>
<td>ANDSF</td>
<td>Afghan National Defense and Security Forces</td>
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<td>CIGIE</td>
<td>Council of Inspectors General on 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>DCIS</td>
<td>Defense Criminal Investigative Service</td>
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<tr>
<td>DoD</td>
<td>Department of Defense</td>
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<tr>
<td>DoS</td>
<td>Department of State</td>
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<td>FY</td>
<td>Fiscal Year</td>
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<td>IG</td>
<td>Inspector General</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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<tr>
<td>Lead IG agencies</td>
<td>DoD OIG, DoS OIG, and USAID OIG</td>
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<td>NDAA</td>
<td>National Defense Authorization Act</td>
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<td>OCO</td>
<td>Overseas Contingency Operation</td>
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<td>OFS</td>
<td>Operation Freedom’s Sentinel</td>
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<td>OIG</td>
<td>Office of Inspector General</td>
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<td>SIGAR</td>
<td>Special Inspector General for Afghanistan Reconstruction</td>
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<td>SWA JPG</td>
<td>Southwest Asia Joint Planning Group</td>
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<tr>
<td>USAID</td>
<td>U.S. Agency for International Development</td>
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</table>
ENDNOTES

15. Employees awarded competitive status, such as those appointed to career or career conditional positions who successfully complete probationary period, are afforded privileges in terms of promotion and transfer opportunities, as well as protections during agency reorganizations and downsizing, that employees excepted from these provisions, known as excepted service employees, lack; https://www.opm.gov/policy-data-oversight/data-analysis-documentation/personnel-documentation/processing-personnel-actions/gppa35.pdf.