Department of State Anti-Terrorism Assistance Program in Afghanistan: Security Concerns Prevented State from Fully Monitoring and Evaluating the Program, And Up to $32 Million in Assets May Be in the Taliban’s Possession
WHAT SIGAR FOUND

State’s oversight responsibilities for the ATA program in Afghanistan required developing strategic goals, monitoring progress towards those goals, and evaluating program performance. SIGAR found that State fulfilled some oversight requirements. For example, State produced a strategy for the ATA program in Afghanistan and developed goals for meeting the strategy.

However, State did not collect required monitoring and performance information necessary for the department to determine the extent to which the ATA program met strategic goals. For example, State established performance indicators used to monitor progress towards strategic goals, but did not collect the data necessary to determine whether the program met the performance indicators. Similarly, CT did not conduct a required evaluation of the ATA program in Afghanistan. Rather, it relied on ad-hoc, informal, and anecdotal data to report on program effectiveness, such as accounts of missions performed by units that received ATA training and feedback from foreign and NATO military mentors embedded with ATA-trained law enforcement units.

State officials told us that the security situation and COVID-19 pandemic in Afghanistan affected DS’s ability to collect the necessary data. For example, DS officials stated that they intended to conduct a monitoring visit in 2019, but could not do so because the U.S. Embassy Kabul’s Regional Security Office (RSO) canceled the trip because of the in-country security situation. As a result, State could not conduct work on a program focused on addressing terrorist security issues due in part to those same security issues and the department did not obtain key information to help inform program and funding decisions.

State designed and adjusted the ATA program in Afghanistan to address two major challenges associated with implementing and sustaining the program. First, because a persistent security threat in Afghanistan directly impacted program costs and operations, State designed the Afghanistan program as the only ATA partner nation program with its own dedicated facility and added security features; the ATA program’s Joint Afghan Training Center was a fully self-contained camp located on a 6.75-acre compound in Kabul. Second, the planned and eventual withdrawal of U.S. and allied military forces from Afghanistan resulted in operational and logistical challenges that directly impacted the sustainability of the program. For example, the withdrawal of coalition military forces undercut logistical support for the ATA program, while simultaneously reducing information on the performance of Afghan units following
ATA training. A DS official told us that the reliance on the Afghan government to provide security for a new supply chain following the withdrawal of U.S. military personnel would have been risky, as the Afghan government’s capacity to deliver any kind of services was already fragile due to the insurgency. However, as a result of the rapid collapse of the former Afghan government, program officials never had to implement plans that would have relied on Afghan government security forces and the Kabul airport for needed program supplies.

DS and CT completed a contingency plan for the ATA program in the event of a U.S. Embassy Kabul closure and a full withdrawal of all U.S. government personnel. According to the plan, if the embassy issued evacuation orders, State was to transfer ATA-funded assets to vetted Afghan officials for safeguarding until the security environment allowed for the ATA program to resume. A State RSO official informed us that on August 14, 2021, the embassy’s RSO directed the ATA program to evacuate its entire staff. ATA program staff and U.S. contractors were given about 3 hours to implement the contingency plan and complete the evacuation process. State transferred an estimated $28 to $32 million in program assets to Afghan government partners prior to the Taliban takeover of the capital in August 2021. These assets included the ATA training facility in Kabul and equipment used for program training, such as weapons and ammunition. However, State cannot provide a full accounting of all transferred assets, and it cannot confirm the current custodian of those assets, though the current Taliban regime presumably assumed control over the facility and most assets. Finally, State estimated that about $11.3 million of obligated program funds remained undisbursed following program termination in August 2021. State terminated the ATA program in Afghanistan following the August 2021 collapse of the former Afghan government and the U.S. government withdrawal from the country. Nevertheless, the findings of this report may provide useful information to State as it implements the ATA program in other high-risk and strategically important countries.

In their comments on a draft of this report, CT and DS officials cited SIGAR acknowledgement that the ATA program in Afghanistan operated in a unique and complex environment where every operational decision required evaluation of the risks from continuous threats. They asserted that SIGAR mischaracterized CT and DS efforts in monitoring and evaluating the ATA program, stating that the report failed to note the non-traditional efforts undertaken to plan for and monitor the program in a difficult, dangerous, and unpredictable environment, where on-site visits were often not permitted for security reasons. However, State did not fully incorporate these non-traditional efforts into their official performance monitoring plans. Appendix III contains the full comments from CT and DS and our responses to them.
October 4, 2022

The Honorable Antony J. Blinken
Secretary of State

Karen B. Decker
U.S. Chargé d’Affaires to Afghanistan

This report discusses the results of SIGAR’s audit of the U.S. Department of State’s (State) Antiterrorism Assistance (ATA) program in Afghanistan, spending $95.5 million in U.S. taxpayer funds from January 2018 to August 2021. Specifically, the objectives of this audit were to (1) assess the extent to which State conducted required oversight of ATA activities in Afghanistan and measured progress in meeting program goals and objectives; (2) identify the extent to which State designed and made adjustments to the program, when necessary, based on challenges, if any, it faced in implementing and sustaining the program in Afghanistan; and (3) assess the extent to which State has accounted for undisbursed program funding or assets in Afghanistan at the time of the U.S. government’s withdrawal.

We found that State did not complete all of the required oversight and evaluation of the ATA program, such as measuring the performance and impact of the program. For example, State produced a strategy for the Afghanistan ATA program and developed strategic goals for meeting the strategy. However, State did not collect all required monitoring and performance information necessary to determine the extent to which the ATA program met performance indicators and fulfilled strategic goals. We also found that prior to the Taliban takeover of Kabul in August 2021, State transferred an estimated $28 to $32 million in program assets to Afghan government partners. However, State has not provided a full accounting for all the transferred assets, and cannot confirm the current custodian of these assets, which is presumably the Taliban regime. Finally, State estimated that about $11.3 million of the obligated funds remained undisbursed at the time of program closure in August 2021. However, State officials told us that contractors were reviewing and preparing requests for either claims of lost items or expenses, so the amount of unspent funding could change. The remaining funding will then be reprogrammed.

We are not making any recommendations in this report because State terminated Afghanistan’s ATA program following the August 2021 collapse of the former Afghan government and the U.S. government’s withdrawal from the country. However, the findings of this report may provide useful information to State as it implements the ATA program in other high-risk and strategically important countries.

SIGAR provided a draft of this report to State for review and comment. We received written comments from the Director of Programs in the Bureau of Counterterrorism and the Principal Deputy Assistant Secretary for the Bureau of Diplomatic Security/the Acting Director of Diplomatic Security Service. The memorandum is reproduced in appendix III, along with our responses to the comments. State also provided technical comments, which are incorporated in the report as appropriate.
SIGAR conducted this work under the authority of Public Law 110-181, as amended, and the Inspector General Act of 1978, as amended; and in accordance with generally accepted government auditing standards.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

[Signature]
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## ABBREVIATIONS

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<th>Acronym</th>
<th>Description</th>
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<tr>
<td>ATA</td>
<td>Antiterrorism Assistance</td>
</tr>
<tr>
<td>CT</td>
<td>Bureau of Counterterrorism</td>
</tr>
<tr>
<td>DS</td>
<td>Bureau of Diplomatic Security</td>
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<tr>
<td>FAM</td>
<td>Foreign Affairs Manual</td>
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<tr>
<td>JATC</td>
<td>Joint Afghan Training Center</td>
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<td>MOA</td>
<td>memorandum of agreement</td>
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<tr>
<td>OIG</td>
<td>Office of Inspector General</td>
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<tr>
<td>RSO</td>
<td>Regional Security Office</td>
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<td>State</td>
<td>Department of State</td>
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</table>
Section 571 of the Foreign Assistance Act of 1961 (codified as amended at 22 U.S.C. § 2349aa) authorizes the President of the United States to provide assistance to foreign nations to enhance the ability of their law enforcement personnel to deter terrorists and terrorist groups from engaging in acts of international terrorism. The U.S. Department of State (State) implements and oversees the Antiterrorism Assistance (ATA) program established pursuant to that authority. Specifically, Congress authorized the ATA program for the purpose of:

- enhancing the antiterrorism skills of friendly countries by providing training and equipment to deter and counter terrorism;
- strengthening bilateral ties of the United States with friendly governments by offering concrete assistance to deter terrorism; and
- increasing respect for human rights by sharing with foreign civil authorities modern, humane, and effective antiterrorism techniques.¹

The United States made the elimination of terrorist threats emanating from Afghanistan a national security priority in the wake September 11, 2001.² In pursuit of that goal, State established the ATA program in Afghanistan in 2002. Since that time, the ATA program was the primary provider of U.S. government antiterrorism training and equipment to law enforcement agencies of partner nations, including the law enforcement institutions of the former Afghan government.

From January 2018 through August 2021, the scope of our audit, State spent $95.5 million on the program in Afghanistan. State’s Bureau of Counterterrorism (CT) provided funding, policy guidance, and oversight of the program, while State’s Bureau of Diplomatic Security’s (DS) Office of Antiterrorism Assistance implemented the program. State reported that the ATA program trained 2,627 Afghan participants in 2019, though this number dropped significantly as a result of the COVID-19 pandemic to 528 participants in 2020, and 271 participants in 2021.³

State terminated Afghanistan’s ATA program following the August 2021 collapse of the U.S.-backed Afghan government and the U.S. government withdrawal from Afghanistan. However, the findings of this report may provide useful information to State as it implements the ATA program in 56 other high-risk and strategically important countries.

This audit examines State’s efforts to implement, oversee, and evaluate the ATA program in Afghanistan from January 2018 through August 2021. Specifically, the objectives of this audit were to (1) assess the extent to which State conducted required oversight of ATA activities in Afghanistan and measured progress in meeting program goals and objectives; (2) identify the extent to which State designed and made adjustments to the program, when necessary, based on challenges, if any, it faced in implementing and sustaining the program in Afghanistan; and (3) assess the extent to which State has accounted for undisbursed program funding or assets in Afghanistan at the time of the U.S. government’s withdrawal.

To accomplish these objectives, we reviewed federal laws, regulations, and procedures, such as the U.S. Code of Federal of Regulations and the Foreign Affairs Manual (FAM). We reviewed State planning documentation, data from program training records, and internal agency correspondence, such as memoranda and e-mails, to determine the extent State conducted required oversight of the ATA program. We reviewed State program implementation plans, assessments, and quarterly progress reports to identify the extent to which State designed and made adjustment to the program based on any challenges State faced in implementing and sustaining the ATA program in Afghanistan. We also reviewed contract documentation and a list of the program’s assets that were transferred to the Afghan government to determine the extent to which State accounted for obligated funding and accounted for assets at the time of the U.S. government’s withdrawal.

³ The numbers of participants are based on training records that State provided. State tracked participants by calendar year. The 2019 number reflects training at regular levels prior to the COVID-19 pandemic. During the pandemic, State suspended training for much of fiscal year 2020 and part of fiscal year 2021.
State implemented its ATA program through coordination and cooperation with partner nations. State awards ATA program implementation contracts to contractors it selects for their instructors to deliver antiterrorism-related courses, and conduct and manage training and equipment programs with partner nation law enforcement agencies. In addition to the provision of training and equipment, State also implements the ATA program to enhance partner nation law enforcement capabilities by providing consultations and mentorship opportunities, such as through the provision of U.S. military mentors that embed with ATA-trained law enforcement units to advise on topics including crisis response, such as room-entry methods and how to respond to an active shooter.

Funding for the ATA program includes (1) the Nonproliferation, Antiterrorism, Demining, and Related Programs funds, which “support a broad range of U.S. national interests through critical, security-related programs that reduce threats posed by international terrorist activities;” and (2) the Counterterrorism Partnerships Fund, which is intended to build partnerships in countries where terrorist networks are attempting to establish a foothold.

State used two global contracts to facilitate the ATA program in Afghanistan during the scope of our audit. State awarded a contract to Miracle Systems LLC (Miracle) in September 2017 to provide program management personnel, including the qualified personnel necessary to conduct the country-specific training to law enforcement and security organizations. State also awarded a facility management contract to Lumbee Tribe Enterprises LLC (Lumbee) in September 2018 to provide support to training sites overseas. Specifically, Lumbee was the prime contractor for the logistics and operations of the Joint Afghan Training Center (JATC), a Kabul-based ATA training facility.

DS and CT jointly manage and oversee the ATA program worldwide via a memorandum of agreement (MOA) between the two bureaus. This MOA identifies roles and responsibilities for both DS and CT, and reflects performance measurement requirements established in State’s FAM, including use of performance indicators to monitor progress. In general, DS implements the ATA program and CT provides oversight. Table 1 summarizes State’s responsibilities and requirements for the ATA program.

6 JATC was a fully self-contained camp located on a 6.75-acre compound. It contained multiple structures and facilities, such as 12 classrooms, barracks for 200 students, a dining hall, armory, digital forensics lab, firearms ranges, medical facility, COVID-19 quarantine barracks, helicopter landing pads, generators, fuel storage, water treatment facilities, and a natural water well. Lumbee’s responsibilities included camp management, security, and dining services, among other things.
8 1 FAM 262.5-1, “Office of Antiterrorism Assistance;” and 18 FAM 301.4, “Department of State Program and Project Design, Monitoring, and Evaluation.” See also, State, Program Design and Performance Management Toolkit, February 2017. DS officials told us they consulted these portions of the FAM when developing performance indicators for the ATA program in Afghanistan. According to the guidance, performance indicators are used to monitor progress and to measure actual results compared to expected results. Output indicators measure the direct results of the program activities; they do not measure change. An example of an output indicator could be number of people trained. Outcome indicators capture and measure the effects of activities undertaken, and often focus on changes in knowledge and attitudes of the program’s
Table 1 - Summary of State DS and CT Responsibilities and Requirements for Implementing and Overseeing the ATA Program

<table>
<thead>
<tr>
<th>Responsibility</th>
<th>DS (Implementation)</th>
<th>CT (Oversight)</th>
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<tbody>
<tr>
<td>Set Strategy</td>
<td>Develop country implementation plans to show how ATA training will address strategic goals.</td>
<td>Provide strategic direction, including development of partner nation strategies and strategic goals.</td>
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<tr>
<td></td>
<td>Conduct assessments of partner-nation law enforcement counterterrorism capabilities to provide technical analysis in support of country planning.</td>
<td></td>
</tr>
<tr>
<td>Monitor Progress(^a)</td>
<td>Develop baseline performance indicators as they relate to outputs, short-term outcomes, and long-term outcomes.(^b)</td>
<td>Analyze DS-provided monitoring data to measure progress toward achieving strategic goals and evaluating sustainability.</td>
</tr>
<tr>
<td></td>
<td>Draft monitoring plans that list performance indicators and define monitoring data used to inform the indicators.(^c)</td>
<td></td>
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<tr>
<td></td>
<td>Collect data against the indicators.</td>
<td></td>
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<tr>
<td></td>
<td>Submit quarterly reports to CT that include program activities and monitoring data.</td>
<td></td>
</tr>
<tr>
<td>Evaluate Performance</td>
<td>Support evaluation efforts.</td>
<td>Plan and arrange evaluation efforts to document achievement of program outcomes.</td>
</tr>
</tbody>
</table>

Source: SIGAR analysis of State information.

\(^a\) Monitoring entails the ongoing gathering of information and tracking performance against goals. It reveals whether desired results are occurring, and confirms whether implementation is on track. Evaluations entail systematic collection and analysis of information about the characteristics and outcomes of programs as a basis for informing decisions.

\(^b\) Performance indicators are characteristics used to measure change. Indicators include baseline data, which are data collected at the beginning of a program to compare progress against. Output indicators measure direct results of program activities (e.g., products, goods, and/or services). Outcome indicators measure the extent programs achieve their goals.

\(^c\) Monitoring plans summarize how to measure results using performance indicators.

Our report follows prior reports by State Office of Inspector General (State OIG) on the ATA program. For example, State OIG recommended in May 2017 that CT and DS implement a monitoring and evaluation system to include measuring performance in accordance with the requirements outlined in the program MOA.\(^9\) In addition, State OIG reported in November 2017 that State had not established or implemented a robust ATA monitoring and evaluation system to assess program progress in accordance with State guidance, including intended beneficiaries. An example of a short-term outcome indicator could be measuring changes in knowledge or attitude before and after the training. Long-term outcome indicators refer to the desired end-state or ultimate results a program hopes achieve. An example of a long-term outcome indicator could be people completing program training and then providing the training to others.

the MOA, as previously recommended.\textsuperscript{10} State OIG then reported in May 2020, as part of an audit on antiterrorism assistance in the Bureau of East Asian and Pacific Affairs, that CT and DS had established such a monitoring and evaluation process, and that DS established standard operating procedures for contract oversight. However, the report stated that CT and DS needed to take additional steps to ensure the established monitoring and evaluation process was followed, and desired program results were achieved and accurately reported. State OIG recommended that the 2015 MOA be updated to provide clarification regarding the roles and responsibilities for the execution of monitoring, evaluation, and reporting of the ATA program, in accordance with State policy.\textsuperscript{11} State subsequently updated the MOA in November 2020.

A September 2021 SIGAR financial audit also identified approximately $8 million in questioned costs related to Miracle’s contract supporting the program in Afghanistan.\textsuperscript{12} These questioned costs were the result of (1) Miracle not providing sufficient documentation to demonstrate that consultants (e.g., instructors) working on the project met qualifications; and (2) Miracle billing ineligible costs (i.e., costs prohibited by the task order and applicable laws and regulations).\textsuperscript{13} These costs included double charging State for payroll taxes and applying danger pay and post hardship differential to travel time and overtime hours worked. State settled with Miracle regarding the audit’s findings on November 30, 2021, and Miracle reimbursed State $725,000.

STATE DID NOT CONDUCT ALL REQUIRED OVERSIGHT OR PERFORMANCE MEASUREMENT AND COULD NOT DEMONSTRATE HOW IT ACHIEVED STRATEGIC GOALS

The memorandum between DS and CT required CT to set the program strategies for partner nations, including developing strategic goals, monitoring progress, and evaluating performance.\textsuperscript{14} CT relied on DS (as part of its program implementation responsibilities) to gather monitoring and performance data that CT would then use to assess and evaluate overall program performance. We found that CT and DS met some of the oversight requirements, but not others. For example, CT produced a strategy and associated goals for the ATA program in Afghanistan. However, DS did not collect required monitoring and performance information necessary for CT to determine the extent to which the ATA program met strategic goals. As a result, State was left without key information to help inform program and funding decisions.

State CT Developed an ATA Program Strategy and Associated Goals, As Required

As part of its ATA program oversight responsibilities, the memorandum between DS and CT required CT to establish a program strategy for its work in Afghanistan, and CT developed strategic goals to meet the

\textsuperscript{10} State OIG, Management Assistance Report: Although Progress Has Been Made, Challenges Remain in Monitoring and Overseeing Antiterrorism Assistance Program Activities in Afghanistan, AUD-MERO-18-16, November 2017. In 2012, State OIG recommended that DS and CT establish a monitoring and evaluation system that includes clearly defined and measurable outcome-oriented strategic goals; measurable performance indicators that clearly link to strategic goals; and baseline data and annual performance targets for each indicator, among other things. See, State OIG, Evaluation of the ATA Program for Countries Under the Bureaus of Near Eastern Affairs and South and Central Asian Affairs, AUD/MERO-12-29, April 2012.

\textsuperscript{11} State OIG, Follow-Up Audit of the Department of State Efforts To Measure, Evaluate, and Sustain Antiterrorism Assistance Objectives in the Bureau of East Asian and Pacific Affairs, AUD-MERO-20-32, May 2020.

\textsuperscript{12} SIGAR, Department of State’s Office of Antiterrorism Assistance Program in Afghanistan: Audit of Costs Incurred by Miracle Systems LLC Identified Almost $8 Million in Questioned Costs, SIGAR 21-49-FA, September 15, 2021. The time frame (i.e. audit scope) in which the questioned costs were incurred was from September 1, 2017, through August 31, 2019.

\textsuperscript{13} Contractor officials with whom we spoke indicated that although there was no specific documentation showing instructors met qualifications, many instructors transitioned onto the Miracle contract from the prior contractor, Alutiiq, that provided staffing services (i.e., they had already been teaching at JATC before Miracle signed the contract with State), and that staffing had been discussed at the contract kick-off meeting.

Based on State planning documents, including country implementation plans, monitoring plans, and an action memo from the Secretary of State, we determined that CT established the strategy and accompanying strategic goals for the program in Afghanistan. Specifically, CT developed the following five strategic goals for Afghanistan program: (1) crisis response, (2) protecting the International Zone, (3) counterterrorism investigations and targeting, (4) land border control and regional security cooperation, and (5) institutionalization of JATC instructors. CT included these goals in the 2019 and 2020 country implementation plans, along with CT’s strategy to achieve them, which included expanding training to provincial law enforcement units and developing partnerships with Tajikistan law enforcement that emphasized terrorist interdiction on the Afghan and Tajikistan border. These goals would have guided the program for several more years because the 2020 country implementation plan reflected strategies and training to be carried out through fiscal year 2023. The program’s 2018 goals were included in a 2016 through 2018 country implementation plan that DS developed before CT expanded the program.

According to documents we reviewed, CT and DS met with U.S. Embassy Kabul officials and representatives of Operation Resolute Support to develop the strategy and goals the ATA program used to meet identified gaps in Afghan law enforcement capacity and capabilities, particularly in providing security to Afghan cities, such as Kabul. In addition, CT and DS consulted with officials in Kabul to plot expected program contributions and course curricula that would address identified security vulnerabilities, which incorporated routine observations related to security conditions on the ground. State officials noted that intelligence reports of security threats in Afghanistan also informed plans for the program.

Furthermore, CT officials told us the ATA program’s most recent strategy and goals for Afghanistan were based on a 2018 increase in funding, improved operational performance of ATA-trained units, and the deteriorating security situation in Kabul’s International Zone. CT officials said that in 2017, the U.S. Secretary of State met with the Afghan president, who expressed a desire for more local law enforcement capabilities. CT determined that the existing ATA program in Afghanistan could expand the amount of training for Afghan law enforcement units, in particular the General Command Police Special Units, to help provide these capabilities, and estimated that approximately $54 million was needed to build and sustain the capacity of Afghan law enforcement to conduct effective security in Kabul and other urban areas in Afghanistan. The Secretary of State approved the funding in February 2018. The action memo and increased funding were the basis for CT’s strategy and strategic goals, as identified and described in the country implementation plans, which called for an increase in units to be trained via the ATA program. According to a DS official, CT’s strategy was quite ambitious as it focused on regional training, and building capacity and sustainability at a national level, whereas most ATA programs focused on a country’s capital region.

State Did Not Monitor Program Progress as Required

The MOA between DS and CT required CT to monitor State’s progress in achieving the ATA’s strategic goals in Afghanistan. CT relied on DS to gather monitoring and performance data from ATA training sessions and the field to monitor progress. Specifically, DS was required to (1) develop country implementation plans, (2) monitor goals, (3) track results, and (4) report on the program’s achievements.

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16 The strategic goals for the program listed in the 2016–2018 country implementation plan were (1) crisis response; (2) counterterrorism leadership, management, and coordination; and (3) land border control and cooperation.
17 The intelligence reports were classified. Because of the classification, we are prohibited from including the information they contained in this publicly available report.
18 According to the action memo, CT requested that the Secretary of State approve the ATA program to receive an additional $54 million dollars over 5 years. CT identified the first $10 million of the $54 million in CT’s centrally managed funds to begin the new lines of efforts. However, at the time of approval in February 2018, CT had not determined how to augment its ATA budget because CT’s fiscal year 2018 and fiscal year 2019 budget requests did not include the $54 million in additional funding. In addition, the reprogramming of funds to the Afghanistan ATA program required coordination with State’s Bureau of Foreign Assistance to help identify the additional funds and confirm that CT’s proposed new line of spending would support existing State policies and goals. CT acknowledged that the reprogramming of funding would come at the expense of other programs administered by State.
conduct assessments of partner-nation law enforcement counterterrorism capabilities, (3) develop performance indicators to measure progress towards strategic goals, (4) draft monitoring plans, (5) collect monitoring data to inform performance indicators, and (6) submit quarterly reports to CT. Although we found DS met some of the requirements, it did not meet others.

First, DS developed the country implementation plans to show how training would address CT’s strategic goals for the program in Afghanistan, as required. The country implementation plans we reviewed listed the strategic goals and identified the training and equipment that would address the goals. For example, the 2020 plan identified the need to develop provincial law enforcement units under the command of the Afghan General Command Police Special Units in order to support an enduring counterterrorism platform, with such units undergoing crisis response training. The country implementation plan also identified requirements for tactical equipment, such as aerial drones.

Second, DS complied with the requirement to conduct assessments of partner-nation law enforcement counterterrorism capabilities to provide technical analysis in support of country planning.19 For example, in February 2020, DS performed an assessment on checkpoint and embassy security in Kabul's International Zone.20 A DS official told us that DS was responsible for performing assessments on specific areas at the request of CT or DS management, and that these assessments were tailored to the type of training CT wanted to pursue. In this instance, the U.S. Embassy Kabul’s RSO (along with CT and DS management) requested DS perform what the embassy regarded as a critical, life-safety assessment of checkpoint security in Kabul’s International Zone. The assessment reviewed the ability of Afghanistan’s Special Police Unit-01 to provide security access to central Kabul, in comparison to the Afghan government’s Directorate of Protection and Security for Government Officials, which had been heavily trained under the ATA program and provided International Zone protection.21

Third, DS developed performance indicators, with CT input, to measure progress towards strategic goals as required. DS developed 15 standard indicators that measured performance across the strategic goals, and categorized them to reflect training outputs, short-term outcomes, and long-term outcomes.22 For example, DS had an indicator that tracked the number of participants who completed ATA-provided training, and an indicator that measured the percentage of ATA-trained participants who reported using skills or knowledge learned from ATA-provided training. (See Appendix II for the full list of the performance indicators used for the program in Afghanistan.) Based on our analysis, about 47 percent (7 of 15) were output indicators, and about 53 percent (8 of 15) were outcome-based.23

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19 The 2015 version of the MOA, which would have been in effect at the time DS performed the February 2020 assessment, required DS to schedule assessment site visits to partner nations every 2 to 3 years, depending on program size and other factors. The updated version of the MOA from November 2020 changed the language regarding assessments, and stated that DS was to schedule, coordinate, and conduct an assessment prior to commencing any new programmatic objectives.

20 This assessment was performed by the DS Office of ATA’s Assessment and Monitoring Unit in February 2020. According to State officials, it was a “focused” assessment, which is a narrowly defined effort to examine and document a proposed expansion of effort, changing programmatic objectives, significant partner nation capability or need change, or an examination of a specific partner nation concern or issue. DS also performed assessments of the program in Afghanistan in February 2015 and October 2017. According to a DS official, these previous assessments focused on specific capabilities rather than the program as a whole.

21 The Afghan government’s Directorate of Protection and Security for Government Officials reported directly to the President of Afghanistan, and was charged with the safety and protection of the Afghan vice presidents, certain government ministers, the diplomatic community, visiting foreign dignitaries, and much of the critical infrastructure, including government facilities, the National Bank of Afghanistan, and the National Radio and Television facility.

22 The 2016 through 2018 country implementation plan contained three performance indicators, one for each strategic goal. A DS official noted that State started tracking performance differently in 2018, including the use of new indicators.

23 An example of a short-term outcome indicator was measuring percentage of ATA-trained participants who reported using skills or knowledge learned from ATA-provided training. A long-term outcome indicator was determining the extent to which Afghan units incorporated the ATA curriculum into their own training programs, standard operating procedures, or exercise standards. An output indicator was tracking the number of participants that had completed ATA training.
Fourth, DS did not develop monitoring plans to measure performance toward achieving strategic goals for each year in our scope, as required; it did not comply with the requirement in 2018 and 2019. DS officials told us they did not develop a monitoring plan for the program in Afghanistan during these years because DS was in the process of developing new methods to track performance across the global ATA program. However, DS did develop a 2020 monitoring plan based on the above-mentioned 15 indicators. This plan listed the indicators and defined the types of monitoring data to be collected to inform the indicators, including data sources.

Fifth, DS did not collect monitoring data for all its performance indicators, which were supposed to be provided to CT and designed to measure progress against the program’s strategic goals. Specifically, DS did not collect monitoring data from site visits in 2018 through 2021. State officials told us that the security situation and COVID-19 pandemic in Afghanistan affected DS’s ability to collect the necessary data. For example, DS officials stated that they intended to conduct a monitoring visit in 2019, but could not do so because the U.S. Embassy Kabul’s RSO canceled the trip due to the in-country security situation. DS also suspended training for much of 2020 and part of 2021 because of the COVID-19 pandemic, and DS officials told us that as a result there was little training activity to report. However, the ATA program continued operating the JATC in Kabul throughout 2020 and 2021, and State reported that the program trained 528 participants in 2020, and 271 participants in 2021. Moreover, a challenging security environment or the challenges associated with the pandemic would not have exempted DS from conducting the required monitoring.

State officials indicated that CT relied on other types of information to monitor progress and gauge program performance due to the limited amount of monitoring data. For example, officials collected “success stories” and anecdotal accounts of missions the ATA-trained units conducted, and received feedback from the Afghan government and from NATO military mentors embedded with ATA-trained law enforcement units. These success stories also included brief descriptions of operations performed by ATA-trained units, important arrests, or an Afghan partner’s significant institutional or capacity-building milestone. DS officials told us there was no formalized process for collecting the information. The process remained ad-hoc while DS was unable to collect all monitoring data necessary to inform all of its performance indicators. The officials noted that DS’s in-country program manager gathered such information from the mentors and from news stories related to ATA-trained units, which they shared via weekly e-mails. DS officials said they also collected other information, such as bi-weekly site reports related to JATC and program implementation, bi-monthly contractor status reports, and year-end summaries that highlighted JATC training activities and operations performed by Afghan law enforcement units that received ATA-training. However, ad-hoc and informal data collection does not provide the information necessary to clearly measure progress against programmatic strategic goals, as required.

Sixth, we found that DS partially met the requirement to submit quarterly reports. State officials noted that there were no quarterly reports in 2018 and most of 2019 because DS and CT were developing a defined format for the reports that was only finalized and implemented in the fourth quarter of fiscal year 2019. The quarterly reports that DS provided contained monitoring data and descriptions of program activities. However, the monitoring information in some of the reports did not show progress towards some of the performance indicators, specifically those that relied on monitoring visits, and during 2020, the reports contained no training data at times due to the COVID-related training suspension. Therefore, the information was limited.

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24 The 2015 version of the MOA required that DS work with CT to draft performance monitoring plans for each partner nation or region. The updated November 2020 MOA also noted that DS was responsible for drafting monitoring plans.

25 DS relied on field visits to inform outcome-based performance indicators, and used training records to inform output indicators. Field visits entailed meeting with partner nation law enforcement officials who participated in ATA program training, and could include semi-structured interview protocols and participant surveys. DS officials said that they typically scheduled visits every 12 to 18 months.

26 JATC site reports included information such as current and upcoming projects, daily activities, security information, fuel, meals and laundry consumption, transportation movements, staffing breakdown by contractor, and units trained. According to State officials, weekly reports included the “raw” training delivery data. CT and DS officials noted that they would discuss the ATA program when visiting Afghanistan to meet U.S. Embassy Kabul and Afghan officials and representatives from Operation Resolute Support to identify areas of engagement. These visits were not to gather data specific to the 15 performance indicators used to monitor the program.

27 Both the 2015 and 2020 versions of the MOA required DS to submit quarterly reports to CT.
and could not be used to effectively evaluate progression in achieving strategic goals. A CT official noted that CT did not use the monitoring data DS provided because little data were reported.

Because DS was unable to carry out all of its required monitoring and performance measurement requirements, especially the collection of monitoring and performance data, CT did not have information necessary to determine the extent to which the ATA program in Afghanistan met its strategic goals since 2018. CT’s oversight was limited in that it relied on information that was anecdotal and did not directly tie to the established indicators used to track progress towards strategic goals. As a result, State could not demonstrate through its established performance indicators that it was effective in meeting its strategic goals, which created a risk of funding being spent on inefficient or ineffective programming. State therefore lacked any reliable evidence that the $54 million increase to the ATA budget in 2018 yielded any tangible results.

**State Did Not Perform an Evaluation of the Program as Required**

The MOA assigned CT the responsibility to plan, arrange, and direct an evaluation of the program in Afghanistan. However, State officials told us that CT had never performed an evaluation of the program in Afghanistan. A CT official indicated that the high-risk security situation precluded sending an evaluation team consisting of contractors too dangerous. As we reported above, the security situation also precluded State officials from conducting monitoring visits to collect performance and monitoring information. In addition, another CT official stated that DS considered the information it had collected and forwarded to CT, in particular the success stories, to demonstrate program effectiveness. As a result, CT was not able to perform an evaluation of the ATA program in Afghanistan that would have helped inform program and funding decisions moving forward—especially at a sensitive time given the withdrawal of U.S. and NATO forces, and State’s efforts to establish capable law enforcement institutions operating at a high tempo within a partner nation with a fragile central government pressed by an insurgency.

State did not complete a comprehensive program evaluation, but CT and DS officials told us in March 2022 that State would incorporate anecdotal, individual program success stories into annual publications. DS and CT officials both indicated that they moved forward with increases in assistance for the ATA program because of the deteriorating security situation in Afghanistan, and ATA-trained units’ having anecdotally demonstrated a proven capability to respond to terrorist attacks and perform investigations. However, in their comments on a draft of this report, CT and DS officials asserted that they did not need to evaluate the ATA program in Afghanistan for two reasons. First, they said the ATA program, as a whole, was exempted from the required evaluation, citing the department’s monitoring and evaluation policy in the FAM. The policy states, “Bureaus are required to complete at least one evaluation per fiscal year, and bureaus who receive and directly manage foreign assistance program funds must conduct evaluations of their large programs once in each program’s lifetime or once every 5 years for ongoing programs, projects, or processes (“large” being defined as meeting or exceeding the median cost of programs, projects, or processes for that bureau).” Second, CT and DS stated that the ATA program in Afghanistan was just one component of the global ATA program and not the unit

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28 The 2020 and 2015 MOA versions did not establish the frequency with which CT was required to conduct the evaluations. Evaluations were typically conducted by third party contractors.

29 State provided examples of successes it attributed to ATA training in Afghanistan. These were taken from news reports and after action reports from Afghan units. For example, State officials noted that an ATA-trained unit responded to a terrorist attack at a maternity hospital in Kabul on May 12, 2020, neutralized the attacker, and rescued over 100 males, females, infants, and foreign nationals working with Doctors Without Borders. Also, according to State reporting, on September 2, 2019, an ATA-trained unit responded to a terrorist attack on Camp Green Village in Kabul in a residential area near a large compound that houses aid agencies and international organizations. The unit rescued at least 400 foreign nationals, killed 5 enemy combatants, and seized weapons, including 33 explosive devices and grenades. State officials noted that due to extensive training and equipment, ATA-trained units had a higher survivability rate and operational effectiveness than units that had not undergone such training. DS officials also provided us with retrospective reports on the global ATA program that included examples of missions performed by ATA-trained Afghan law enforcement units. These reports did not include discussions of program implementation challenges.

30 18 FAM 301.4, “Department of State Program and Project Design, Monitoring, and Evaluation.”
of analysis referenced in the FAM sections related to monitoring and evaluation. However, both the 2015 and 2020 memoranda of understanding assigned specific roles and responsibilities to CT and DS for conducting an evaluation, and neither memorandum referred to the FAM language related to the limits of requirements of conducting an evaluation. CT and DS comments are reproduced in appendix III, along with our responses.

STATE DESIGNED AND ADJUSTED THE ATA PROGRAM IN AFGHANISTAN TO ADDRESS CHALLENGES WITH IMPLEMENTATION AND SUSTAINMENT

State designed and adjusted the ATA program in Afghanistan to directly address two major challenges associated with implementing and sustaining the ATA program in Afghanistan: (1) a lack of established facilities, and persistent security threat in-country that directly impacted program design, cost, and operations; and (2) the planned withdrawal of U.S. and allied military forces.

The ATA program in Afghanistan encountered unique challenges related to the operational environment. According to State contracting officials, Afghanistan was more dangerous than other ATA partner nations, and a 2017 DS assessment of the ATA program in Afghanistan emphasized that ATA training remained dependent on access to a secure, in-country training facility for successful program implementation. State officials indicated that designing and implementing the program in Afghanistan was unique and costly because Afghanistan did not have an established, appropriate training facility; ATA trainers needed a safe facility to ensure force protection due to insurgent activity and the large scale of the training program. These unique challenges directly impacted program design, cost, and implementation.

State designed Afghanistan’s ATA program as the only ATA partner nation program in the world with its own dedicated facility, and added security features given these challenges. State established the JATC training facility as a secure facility to train and house Afghan units, as well as program and contractor staff, including ATA instructors, for extended stays. State had to also ensure that JATC could withstand insurgent attacks, substantially adding to the facility’s total cost and maintenance responsibilities. In addition, the ATA program in Afghanistan was the only partner nation program that had its own permanent cadre of instructors who lived at JATC for approximately 3 months at a time, further adding to program costs. State determined that housing instructors at JATC reduced the time and danger involved with regularly transporting them in and out of the country. Nevertheless, constructing, operating, and maintaining a facility strictly for the Afghanistan program resulted in additional costs, and State spent more on the Afghanistan program than for any other ATA partner nation program.

State officials also indicated the ATA program in Afghanistan relied on the U.S. and allied military presence for both operational and logistical support, and that State was unable to implement or sustain the program as it was designed due to the planned, and then imminent, withdrawal of U.S. and allied military forces from Afghanistan. The withdrawal had been an ever-present challenge with program implementation in Afghanistan for many years as various U.S. administrations had publicly pledged to withdraw combat troops or end combat operations since at least 2011. These challenges were only exacerbated on February 29, 2020, when the United States and the Taliban signed a bilateral agreement stipulating that the United States would withdraw all U.S. military personnel and contractors from Afghanistan.

As U.S. and NATO military forces from Operation Resolute Support focused efforts on withdrawal, State lost the support it relied on from those military personnel to help shape the program and advise ATA-trained Afghan units. For example, State expanded the program strategy in Afghanistan in close collaboration with NATO,

31 For other ATA partner nation programs, State uses either already established host country facilities, or a regional approach where ATA partner-nation trainees attend training at a regional training location.
32 State established JATC in March 2015. Prior to this, the ATA program in Afghanistan operated out of Camp Watan, which was established in 2003, and adjacent to JATC. The Afghan Presidential Protective Service, which had previously been equipped and trained by the ATA program, took over Camp Watan in March 2015, after the ATA program transitioned to JATC. ATA training facilities in Jordan and Senegal are used for regional training, including by other partner nations. In contrast, Afghanistan is the only partner nation that used JATC.
based on the 2018 action memo. CT intended to use the program to augment International Zone security training efforts, of which Operation Resolute Support had already dedicated initial funding and training. Moreover, NATO had provided embedded mentors to the Afghan General Command Police Special Units trained by the ATA program, and State planned to request additional mentors as part of its strategy that included expanding and developing crisis response units. The mentors provided feedback and analysis on Afghan trainees’ performance and helped ensure the Afghan units maintained integrity while carrying out and reporting on their operations. Prior to the 2020 withdrawal announcement and pursuant departure of U.S. and allied forces, ATA program officials in Afghanistan regularly met with Operation Resolute Support officials to gain insight on how training was progressing, and how it could be improved. According to a CT official, State could not replicate the use of independent mentors as a feedback mechanism during or following the military withdrawal because the security situation would have precluded the U.S. from embedding contractors in the field to take the place of the NATO mentors—even if the Taliban had not returned to power in Kabul.

Additionally, the U.S. military had provided logistical support for the program prior to the announced and commenced withdrawal in 2020 and 2021. A DS official stated that the U.S. military's withdrawal from Bagram Airfield directly impacted the program because JATC relied on the airfield to bring in program equipment. The official added that the program spent 2 to 3 months determining how to logistically support and supply JATC without the airfield, and that the program would have had to work with the Afghan government to ensure secure passage when bringing in equipment through Kabul's public airport. The reliance on the Afghan government to provide security for a new supply chain following the withdrawal of U.S. military personnel would have been risky, as the Afghan government's capacity to deliver any kind of services was already fragile due to the insurgency. However, as a result of the rapid collapse of the former Afghan government, program officials never had to implement plans that would have relied on Afghan government security forces and the Kabul airport for needed program supplies.

STATE TRANSFERRED THE ATA PROGRAM FACILITY AND EQUIPMENT—VALUED AT AN ESTIMATED $28 TO $32 MILLION—TO VETTED PARTNERS, BUT DID NOT, AND LIKELY CANNOT, COMPLETE A FULL ACCOUNTING OF THESE ASSETS AND FUNDING

State told us it transferred ATA program assets to vetted partners of the former Afghan government prior to the full U.S. military and diplomatic withdrawal in August 2021. However, State cannot provide a full accounting of all transferred assets, and it cannot confirm the current custodian of those assets, though the current Taliban regime presumably assumed control of the facility and most assets.

DS and CT completed a contingency plan for the JATC and associated ATA-funded assets in the event of the closing of the U.S. Embassy Kabul and a full withdrawal of all U.S. government personnel from the embassy. According to the plan, if the embassy issued evacuation orders, the JATC was to be transferred to the Afghan Directorate of Protection and Security for Government Officials and the Afghan General Command Police Special Units for safeguarding until the security environment allowed for the ATA program to resume. The plan also included reviewing inventory lists of assets at the JATC, as well as instructions on how to decommission or transfer JATC and associated equipment to the Afghan government.

According to one CT official, it was better to hand over any equipment and supplies to the Afghan government rather than destroy or burn them because of the “optics” involved in doing so. According to this

33 U.S. troops withdrew from Bagram Airfield on July 2, 2021.

34 The term “vetted partners” refers to units that have undergone the vetting procedures established to help ensure compliance with Section 620M of the Foreign Assistance Act (codified as amended at 22 U.S.C. § 2378d) and 10 U.S.C. § 362, which are referred to as the “Leahy Laws.” These laws prohibit the furnishing of assistance to a unit of a foreign country’s security forces if the U.S. Secretaries of State or Defense, respectively, have credible information that a unit has committed a gross violation of human rights.
official, State did not want to appear to be abandoning the country, which destroying the equipment and supplies would imply.

State finalized a plan for the transfer of ATA-assets in June 2020 and updated it in October 2020; updates to the plan continued through July 2021. Meanwhile, the Taliban had seized more than a dozen districts in northern Afghanistan by July 4, 2021. July 31 marked a shift in the conflict with the prior Afghan national government from one confined to rural areas and smaller cities to one where the Taliban launched attacks on major airports in Kandahar and Herat provinces. ATA staff in Washington, DC, waited until August 4, 2021 to send a memo to the Acting Deputy Assistant Secretary and Assistant Director of the Diplomatic Security Service for Training to approve the implementation of the evacuation and transfer plan, if an evacuation was ordered. ATA program officials waited a month to start the transfer of equipment because they believed that Kabul would not fall to the Taliban for another 3 months—November 2021. A DS official told us that “not once did we plan for Kabul to be overrun” in approximately 10 days. Contingency plans also included an assumption that Afghan program instructors could continue offering training following the U.S. evacuation, and that there would be virtual end-user monitoring of equipment given to the vetted Afghans who remained behind. The contingency plan did not detail how long it would take to complete the transfer of all ATA equipment and assets to vetted Afghans.

An RSO official informed us that on August 14, 2021, the U.S. Embassy Kabul’s RSO directed the ATA program to evacuate its entire staff. ATA program staff and U.S. contractors were given approximately 3 hours to implement the contingency plan and complete the evacuation process. The onsite program manager, a DS employee, with approval from DS and CT, transferred the JATC facility, along with its remaining weapons, ammunition, explosives, vehicles, and support assets, to a commanding officer of the Afghan Directorate of Protection and Security for Government Officials and an officer from the Afghan General Command Police Special Units. JATC contractors told us that sensitive equipment, such as night vision goggles, improvised explosive device countermeasure equipment, and command, control, communications, computers, and intelligence equipment, were transferred to the RSO at Camp Alvarado next to the Kabul International Airport.

State provided us with the estimated total value of program assets handed over to the Afghan government, which was approximately $28.2 to $32.2 million. State’s estimate consisted of the JATC facility, valued at $20 to $24 million, and $8.2 million in equipment and instructional training support assets. According to DS officials, asset values were based on inventory counts of items stored at JATC as of July 2021. However, State contracting officials noted that they were unsure of the total value for transferred assets because they had not seen a detailed inventory. State officials indicated that the goal of their inventory counts was to record what was granted to the Afghanistan government, not to assess a final value of assets. The officials noted that as of March 2022, the ATA program was still compiling a final inventory to include dollar values, and State had not yet completed a final estimate for the facility and its assets.

With regard to any remaining State funds for the Afghanistan ATA program, State obligated approximately $27 million in bilateral and regional Nonproliferation, Antiterrorism, Demining, and Related Programs funding to the Afghanistan program in fiscal year 2021.35 State estimated that about $11.3 million of this amount was unspent when the former Afghan government collapsed in August 2021. State officials later told us that contractors were reviewing and preparing requests for claims of lost items or expenses, so the amount of unspent funding could change. State officials also indicated that once the ATA program has reviewed contractor requests and confirmed that all unsubmitted invoices have been received and processed, State will de-obligate any remaining balances. The remaining funding will then be reprogrammed. According to CT, $5 million from the program in Afghanistan has already been used for the Tajikistan ATA program to assist with border security and intelligence. State contracting officials also stated that because the contracts supporting the Afghanistan program also cover the global program, there was little time pressure to complete the close-out process.

35 The total amount State obligated for the Afghanistan ATA program during the scope of our audit—between January 2018 and program closure in August 2021—was $115.2 million, of which State spent $95.5 million.
CONCLUSION

Although State completed some of the required oversight and evaluation of its approximately $95.5 million anti-terrorism program in Afghanistan from January 2018 to August 2021, it did not conduct key activities required to measure the performance and impact of the program. State could not conduct work on a program focused on addressing terrorism security issues due in part to those same security issues. Because State did not conduct required oversight to determine the extent to which the program met performance indicators and contributed to the achievement of strategic goals, the department lacked information necessary to support fundamental programmatic decision-making. Prior to the August 2021 collapse of the Afghan government, State transferred an estimated $28 to $32 million in ATA program assets to members of the former Afghan government. However, having lost its Afghan law enforcement partner after the Taliban takeover, those assets, which included weapons, ammunition, explosives, and vehicles, are likely now in the possession of the Taliban regime.

State implements its ATA program in many nations around the world to enhance the ability of partner nations’ law enforcement personnel to deter terrorists and terrorist groups from engaging in acts of international terrorism. Our report highlights deficiencies in State’s oversight, monitoring, and evaluation of the ATA program in Afghanistan, and we are issuing the report to inform the Department and Congress of important information to consider as it makes decisions regarding future global anti-terrorism assistance.

AGENCY COMMENTS

We provided a draft of this report to the two Department of State ATA program stakeholders—the Bureau of Counterterrorism (CT) and the Bureau of Diplomatic Security (DS). CT and DS provided consolidated comments, which are reproduced in appendix III, along with our responses to their concerns.

Because the ATA program is no longer being implemented following the collapse of the prior Afghan national government, our report did not offer any recommendations. In their response, CT and DS officials disagreed with the facts presented in our narrative. However, in our response to CT and DS, we provided the reasons why their disagreement was not based on facts. In addition, CT and DS offered multiple concerns regarding tone and presentation. The memorandum from CT and DS noted that the ATA program in Afghanistan was unique and not generalizable to ATA programs in other countries; we agree. State further stated, among other things, that SIGAR mischaracterized the monitoring and evaluation of the ATA program in Afghanistan and did not incorporate data provided by CT and DS. We disagree with this assertion.

We agree that the ATA program in Afghanistan operated in a unique and complex environment where every operational decision required evaluation of the risk from continuous threats. Our report highlights the difficulties faced by program officials and implementers to execute a law enforcement training program in a fragile, high-threat, or post-conflict environment. For example, on page 9, we state,

The ATA program in Afghanistan encountered unique challenges related to the operational environment. ...a 2017 DS assessment of the ATA program in Afghanistan emphasized that ATA training remained dependent on access to a secure, in-country training facility for successful program implementation...State designed Afghanistan’s ATA program as the only ATA partner nation program in the world with its own dedicated facility, and added security features given these challenges...In addition, the ATA program in Afghanistan was the only partner nation program that had its own permanent cadre of instructors who lived at JATC for approximately 3 months at a time...State determined that housing instructors at JATC reduced the time and danger involved with regularly transporting them in and out of the country.

In their comments, CT and DS also asserted that SIGAR mischaracterized their ATA program monitoring and evaluating efforts, noting that our report “fails to note the non-traditional efforts undertaken to plan for and
monitor the program in a difficult, dangerous, and unpredictable environment where on-site visits were often declined by the embassy for valid security reasons.”

This assertion from CT and DS is inaccurate. For example, on page 7, we state,

State officials told us that the security situation and COVID-19 pandemic in Afghanistan affected DS’s ability to collect the necessary data. For example, DS officials stated that they intended to conduct a monitoring visit in 2019, but could not do so because the U.S. Embassy Kabul’s RSO canceled the trip because of the in-country security situation.

Similarly, on page 8, we state,

The MOA assigned CT the responsibility to plan, arrange, and direct an evaluation of the program in Afghanistan. However, State officials told us that CT had never performed an evaluation of the program in Afghanistan. A CT official indicated that the high-risk security situation precluded that sending an evaluation team consisting of contractors too dangerous. As we reported above, the security situation also precluded State officials from conducting monitoring visits to collect performance and monitoring information.

Nevertheless, the unique challenges and security situation in Afghanistan did not lead to meaningful updates for measuring performance and monitoring progress in State’s monitoring plan. Given the challenges in overseeing the program in Afghanistan, we expect that guidance for measuring performance and monitoring progress would have been updated to explicitly reflect the latest restrictions to safely implement the program. Such guidance could have explained how new data sources, such as the reports from embedded advisors, linked to strategic goals. Given the funding increase the Afghanistan program received in 2018, updating monitoring plans at that time to reflect available data were for measuring progress would have been useful to determine outcomes and justify funding.

Finally, CT and DS asserted that SIGAR did not incorporate feedback and evidence into the narrative of the report. We disagree and note that CT and DS did not provide any evidence to support their assertion. During our field work, from May 2021 through July 2022, we conducted 17 interviews with CT and DS personnel, submitted five “Requests for Information,” held entrance and exit conferences, including a second follow-up meeting with DS stakeholders to further discuss final matters brought up during the exit conference. We presented a “Statement of Fact” document at the exit conference and sent officials a draft of this report for review 4 months later. Written technical comments to both the Statement of Fact and the draft report provided the audit team with new facts that were incorporated into the report, as appropriate. Also, we made several edits to the report based on CT and DS’s comments.

Our specific responses to the CT/DS memorandum are explained in more detail in appendix III.
APPENDIX I - SCOPE AND METHODOLOGY

This report discusses the results of our audit of the Department of State’s (State’s) antiterrorism assistance (ATA) program in Afghanistan. State’s Bureaus of Counterterrorism (CT) and Diplomatic Security (DS) jointly manage and oversee the ATA program worldwide. CT is responsible for policy formulation, strategic guidance, and oversight of the ATA program, while DS is responsible for program administration and implementation. The Office of Antiterrorism Assistance, which falls under DS, was the primary implementer of the program in Afghanistan. The scope of our audit was January 1, 2018, through the U.S. government withdrawal from Afghanistan in August 2021.36 Our objectives were to (1) assess the extent to which State conducted required oversight of ATA activities in Afghanistan and measured progress in meeting program goals and objectives; (2) identify the extent to which State designed and made adjustments to the program, when necessary, based on challenges, if any, it faced in implementing and sustaining the program in Afghanistan; and (3) assess the extent to which State has accounted for undisbursed program funding or assets in Afghanistan at the time of the U.S. government’s withdrawal. Since the Afghanistan ATA program has ended, this report does not contain any recommendations.

For all objectives, we reviewed public laws, policies, procedures, and other documentation that guided the program. For example, we reviewed pertinent sections of the U.S. Code of Federal of Regulations and the Foreign Affairs Manual (FAM); department guidance for implementing FAM requirements related to identifying, designing, monitoring, evaluating, and assessing the progress of State programs and projects; and State’s Program Design and Performance Management Toolkit. The latter is intended to help State’s bureaus, offices, and posts design activities that effectively advance broader strategic goals, utilize useful monitoring and evaluation, and enable learning that can inform future decisions. We also reviewed the memorandum of agreement (MOA) between CT and DS that executes State’s ATA program, including oversight and implementation responsibilities. Two versions of the MOA were in effect during our audit’s scope: the original 2015 MOA, and a version that State updated in November 2020. We consulted both versions. Additionally, we reviewed internal State documents, including correspondence between ATA stakeholders, such as CT, DS, and U.S. government personnel stationed in Kabul; ATA country implementation plans; capabilities assessments; and monitoring plans for the program. We interviewed State officials from CT and DS. We also interviewed staff from Lumbee Tribe Enterprises LLC, which helped operate and maintain the State’s ATA facilities in Afghanistan, and Miracle Systems LLC, which provided program management personnel.

To assess the extent to which State conducted required oversight, we reviewed FAM requirements related to State program and project design, monitoring, and evaluation. We also reviewed the MOA that identifies specific responsibilities assigned to both CT and DS regarding the processes to assess, monitor, and evaluate the implementation of ATA projects. We compared the information and requirements with the actions State took to assess, monitor, and evaluate the Afghanistan ATA program, which included reviewing country implementation plans, assessments, a monitoring plan, data from training records, and internal agency correspondence, such as memoranda and e-mails. We did not assess the reliability of training record data, but used the records to show the reported number of personnel trained by the program during our scope and illustrate the drop in number of personnel trained because of the COVID-19 pandemic.37 We reviewed past State Office of Inspector General (State OIG) reports to gain an understanding of the issues raised in those reports, and compared the findings with the practices of the program in Afghanistan.38 We interviewed CT and

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36 We chose January 2018 as a start date because it was after State Office of the Inspector General (State OIG)’s November 2017 report on the ATA program in Afghanistan.

37 Training data were provided to us in the form of Excel worksheets. State officials indicated that these training records were initially recorded by ATA program staff in Afghanistan, and sent to the Office of Antiterrorism Assistance’s Assessment Monitoring Unit, which reviewed the training records and then entered them into the program’s official databases of record.

38 State OIG, Evaluation of the ATA Program for Countries Under..., AUD/MERO-12-29; Management Assistance Report on Monitoring and Overseeing the ATA Program in Pakistan, AUD-MERO-17-37; Management Assistance Report,...ATA Program in Afghanistan, AUD-MERO-18-16; Follow-Up Audit of Department of State Efforts to Measure..., AUD-MERO-20-32.
DS project managers and officials responsible for carrying out assessment, monitoring, and evaluation of the program.\textsuperscript{39}

To identify the extent to which State designed and made adjustments to the program based on challenges it may have faced in implementing and sustaining the program, we interviewed officials from CT and DS, including program managers to discuss challenges associated with implementing the program in Afghanistan. We met with State Regional Security Officer (RSO) officials who monitored the security situation in Afghanistan and provided input into ATA training activities. We also interviewed contractor staff to discuss their experiences working on the program. The contractors operated and maintained the Joint Afghan Training Center (JATC), the ATA’s in-country training facility in Kabul, and supplied program management personnel, including ATA training instructors who were housed at the JATC. We also reviewed country implementation plans, assessments, monitoring plans, and the MOA-required quarterly progress reports from DS to CT.\textsuperscript{40} We reviewed State’s program and project design, monitoring, and evaluation information gathered for the first objective to understand how State identified and addressed program challenges in implementing and sustaining ATA activities in Afghanistan. We also used the prior State OIG reports to identify any challenges identified with the program in Afghanistan to help determine if and how they had been addressed.

To assess the extent to which State accounted for undisbursed program funding and identified what happened to ATA assets in Afghanistan at the time of the U.S. government’s withdrawal, we reviewed U.S. Code of Federal Regulations and State contracts associated with the program in Afghanistan. We also reviewed contracts and contract modifications to determine how much funding was spent on the program in Afghanistan. We received a list of assets located at JATC that were transferred to the Afghan government at the time of the U.S. government’s evacuation in August 2021. We also received an estimated value of the assets that were transferred and reviewed the asset list to determine the overall estimated cost of these assets. We met State contracting officers to confirm the overall costs of assets, as well as to discuss how State intended to use contract funds that had not been spent. We interviewed contractor staff who tried to implement turnover plans during the evacuation of JATC, and interviewed contractor representatives to discuss the process used for final invoicing. Additionally, we met with State officials, including RSO staff, to discuss the evacuation of State and contractor staff, which included the transfer of the training facility and assets.

We conducted our audit work in Arlington, Virginia, from March 2021 through October 2022, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. SIGAR performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

\textsuperscript{39} DS’s Assessment and Monitoring Unit typically performs assessments and monitoring of the ATA programs. CT is responsible for evaluating the programs.

\textsuperscript{40} These quarterly reports were from the fourth quarter of fiscal year 2019 through the fourth quarter of fiscal year 2021 (until the program closed due to the withdrawal of the U.S. government from Afghanistan).
APPENDIX II - PERFORMANCE INDICATORS FOR THE U.S. DEPARTMENT OF STATE’S ANTITERRORISM ASSISTANCE PROGRAM IN AFGHANISTAN

The Department of State (State) established performance indicators for its Antiterrorism Assistance (ATA) program in Afghanistan to monitor progress towards strategic goals. State categorized these indicators as output, short-term outcome, or long-term outcome. Table 2 lists the performance indicators for the ATA program in Afghanistan.

Table 2 - Performance Indicators for State’s Antiterrorism Program in Afghanistan

<table>
<thead>
<tr>
<th>Number</th>
<th>Performance Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Number of participants that completed ATA-provided training. (Output Indicator)</td>
</tr>
<tr>
<td>2</td>
<td>Percentage of ATA-provided training courses where scores increased by at least 25% from the pre- to post-knowledge survey (test). (Output Indicator)</td>
</tr>
<tr>
<td>3</td>
<td>Number of participants that completed ATA-provided sustainment training. (Output Indicator)</td>
</tr>
<tr>
<td>4</td>
<td>ATA-assisted in-county infrastructure enhancements provided. (Output Indicator)</td>
</tr>
<tr>
<td>5</td>
<td>ATA-provided mentor/senior counterterrorism advisor deployed. (Output Indicator)</td>
</tr>
<tr>
<td>6</td>
<td>Percentage of participants that completed mentor-led/mentee assisted instruction who received an overall score of 80% or greater on the training skills audit. (Output Indicator)</td>
</tr>
<tr>
<td>7</td>
<td>Percentage of participants that completed mentee-led/mentor-assisted instruction for training who received an overall score of 80% or greater on the training skills audit. (Output Indicator)</td>
</tr>
<tr>
<td>8</td>
<td>Percentage of ATA-trained participants who reported using skills and/or knowledge learned from ATA-provided training. (Short-term Outcome Indicator)</td>
</tr>
<tr>
<td>9</td>
<td>Percentage of ATA-trained participants who reported sharing the ATA-provided curriculum with others. (Short-term Outcome Indicator)</td>
</tr>
<tr>
<td>10</td>
<td>Percentage of ATA-trained participants who reported still using ATA-provided equipment. (Short-term Outcome Indicator)</td>
</tr>
<tr>
<td>11</td>
<td>Percentage of ATA-trained participants who reported improved capabilities due to an ATA-provided mentor. (Short-term Outcome Indicator)</td>
</tr>
<tr>
<td>12</td>
<td>Partner nation incorporated the ATA provided curriculum into training programs, SOPs, and/or exercise standards. (Long-term Outcome Indicator)</td>
</tr>
</tbody>
</table>

41 18 FAM 301.4, “Department of State Program and Project Design, Monitoring, and Evaluation.” See also, State, Program Design and Performance Management Toolkit. State officials said they consulted the toolkit when developing performance indicators for the ATA program in Afghanistan. According to the guidance, performance indicators are used to monitor progress and to measure actual results compared to expected results. Output indicators measure the direct results of the program activities; they do not measure change. An example of an output indicator could be number of people trained. Outcome indicators focus on measuring desired results or the extent to which objectives are being achieved. Short-term outcome indicators capture and measure the effects of activities undertaken, and often focus on changes in knowledge and attitudes of the program’s intended beneficiaries. An example of a short-term outcome indicator could be measuring changes in knowledge or attitude before and after the training. Long-term outcome indicators refer to the desired end-state or ultimate results a program hopes achieve. An example of a long-term outcome indicator could be people completing program training provide the training to others.
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Long-term Outcome Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>ATA-trained participants who completed ATA-provided sustainment training and then conducted antiterrorism instruction to others.</td>
<td>(Long-term Outcome Indicator)</td>
</tr>
<tr>
<td>14</td>
<td>Success stories related to ATA-provided training are documented.</td>
<td>(Long-term Outcome Indicator)</td>
</tr>
<tr>
<td>15</td>
<td>Percentage of ATA-trained participants that independently conducted instruction and received an overall score of 80% or greater on the training skills audit.</td>
<td>(Long-term Outcome Indicator)</td>
</tr>
</tbody>
</table>

Source: State information provided to SIGAR.
UNCLASSIFIED MEMORANDUM

August 26, 2022

To: SIGAR – Adam Bonfanti, Senior Audit Manager

From: [Redacted]

Subject: CT/P and DS/T/ATA Response to SIGAR 150A Audit Report: Department of State’s Anti-Terrorism Assistance Program in Afghanistan

1. AFGHANISTAN PROGRAM NOT SYMPTOMATIC OF OTHER ATA PROGRAMS. SIGAR acknowledges in the report the ATA program in Afghanistan operated in a unique and complex environment where every operational decision required evaluation of the risk from continuous threats. In contradiction to this, the SIGAR report notes “any oversight issues that affected the Afghanistan program may translate to other ATA locations or be symptomatic of overarching programmatic issues, and therefore, relevant to State and other stakeholders.”
   - SIGAR has not reviewed other ATA programs which follow a very different implementation methodology.
   - The comment is a broad supposition, and unsubstantiated by observed facts.

2. ITEMS ALREADY RESOLVED. The report makes historic references to earlier State OIG and SIGAR reports regarding the ATA program without noting up front that all recommendations from that reporting were resolved and closed.
   - The report discusses a staffing vendor that submitted $8 million in questioned costs regarding payroll taxes, danger pay, and post differential.
   - However, the report also acknowledges that SIGAR favorably reviewed and accepted the vendor's Corrective Action Plan that is included in the settlement documentation. In addition, DS and CT completed all requested actions for revision to the monitoring and evaluation program resulting from these reviews.

3. MISCHARACTERIZATION OF MONITORING & EVALUATION (M&E) EFFORTS. The report is critical of the ATA program’s process for
assessments and monitoring but fails to note the non-traditional efforts undertaken to plan for and monitor the program in a difficult, dangerous, and unpredictable environment where on-site visits were often declined by the embassy for valid security reasons. For example, the report criticizes the fact that a traditional assessment was not conducted for implementation planning of the $54 million received in 2018. However, it acknowledges elsewhere that "CT and DS met with U.S. Embassy and Afghan officials, as well as representatives of Operation Resolute Support, to identify areas of law enforcement engagement, with a focus on units with urban security responsibilities."

ATA has numerous office-wide standards based on Department of State provided guidance and templates related to M&E and all were implemented in Afghanistan. This includes (1) creating an overall monitoring program summary, (2) developing a country-specific program monitoring plan to include with each country implementation plan, (3) conducting monitoring activities with the monitoring plan, and (4) providing quarterly and annual reports.

SIGAR incorrectly suggests that ATA did not appropriately complete M&E for Afghanistan; however, ATA did complete these required activities and provided SIGAR with documentation of the monitoring program summary, monitoring plans, and monitoring reports. SIGAR criticizes ATA for not collecting data against every indicator in the monitoring plan, but ATA did successfully collect data for all indicators that did not require on-the-ground monitoring field work. As explained to SIGAR, ATA attempted to conduct multiple M&E field visits to Afghanistan, which were cancelled by Post due to security concerns and then COVID-19 restrictions – both issues beyond ATA’s control. Because of these dire circumstances, a non-traditional assessment was performed that informed the decision-making that followed.

Further, CT is responsible for the design and oversight of a diverse, global foreign assistance portfolio and evaluates that portfolio in accordance with Department policy. Per the Department’s 18 FAM 301.4 M&E policy, as cited by SIGAR, “bureaus are required to complete at least one evaluation per fiscal year, and bureaus who receive and directly manage foreign assistance program funds must conduct evaluations of their large programs once in each program’s lifetime or once every 5 years for ongoing programs, projects, or processes (‘large’ being defined as meeting or exceeding
median cost of programs, projects, or processes for that bureau*). CT Bureau ‘programs’ are not aligned geographically and instead equate to our core programming competencies; in other words, our work with ATA in Afghanistan does not constitute a ‘program’ or a ‘large program’ and it was thus not required to be evaluated.

This is not to argue against the value an evaluation of Afghanistan programming could have offered. As detailed throughout the report, there were numerous reasons it was not practical or feasible to conduct field work in Afghanistan for the purposes of an evaluation. However, to say CT Bureau did not perform a required evaluation is false and misleading.

4. **SUCCESS NOT DOCUMENTED.** The report does not give any credit to the training achievements of JATC and only briefly mentions the successes of Afghan units trained by ATA. For example, JATC (built of necessity by ATA literally from the ground up) trained and mentored to full sustainment the Afghan Presidential Protective Service. Additionally, JATC trained and equipped several Afghan “Triple” units that conducted successful field operations against Taliban insurgents and were instrumental as a counterassault force to the defenses of the U.S. Embassy. The report mentions that **ATA and CT relied on “success stories” to assess the program** but does not sufficiently document the numerous operational achievements by ATA-trained units. CT provided numerous examples of these success stories to SIGAR in March 2022. Instead of highlighting these in the body of the document, they were buried in the footnotes.

5. **SECURITY SITUATION NOT FULLY TAKEN INTO CONSIDERATION DURING DEPARTURE FROM AFGHANISTAN.**

   Regarding the JATC facility transfer section, the report asserts that “State transferred program facility and equipment valued at about $30 million to vetted partners but did not – and likely cannot – complete a full accounting of these assets and funding.”

   - It should have been noted that the dire and dangerous security conditions did not allow for a timely, orderly, and systematic accounting of the value of the assets being transferred that would normally occur in a safer, more secure, and non-emergency operating environment. While the ATA-JATC team was in the process of conducting an orderly transfer of materials, property, and inventory to vetted Afghan partners, they were abruptly notified from the Kabul RSO that they had only three hours to complete all property grants
and vacate JATC as the security situation had rapidly deteriorated into a critical, life-safety contingency action. Nonetheless, the ATA-JATC team successfully granted the facility and materials to ATA Afghan partners with a comprehensive inventory and secured signatures of acceptance from ranking Afghan officials authorized to accept and safeguard JATC. Unfortunately, Kabul fell to the Taliban the next day.

- The ATA team on site could not determine the depreciated value of assets such as vehicles during an unexpectedly hasty evacuation.
- The SIGAR report states, “State contracting officials noted that they were unsure of the total value for transferred assets because they had not seen a detailed inventory.” ATA affirms the primary State contracting officer supporting ATA was fully informed of all transfer/grant activities and had received copies of all ATA property granted to the Government of Afghanistan.
- Further, the SIGAR reports states: State cannot provide a full accounting of all transferred assets, and it cannot confirm the current custodian of those assets, though the current Taliban regime presumably assumed control of the facility and most assets. On August 15, 2021, the Afghan central government in Kabul fell to the Taliban and ATA grant equipment was no longer under control of ATA vetted partner units. From that day onward, Afghanistan became a non-permissive environment with an armed adversary controlling Kabul which was openly hostile to the U.S. The embassy was closed, communications ceased and no American or U.S. ally enjoyed freedom of movement. For SIGAR to cite ATA for being unable to account for the custodianship/control of ATA assets AFTER the fall of Kabul is an unreasonable expectation and unfair criticism of the ATA program.

6. SECURITY SITUATION IN KABUL NOT TAKEN INTO CONSIDERATION WHEN REFERENCING 2018 INCREASE IN FUNDING: The report notes that there was an increase in funding in February 2018 following a visit by the Secretary of State to Kabul in 2017 and an action memo to expand the ATA program in Afghanistan that was signed by the Secretary. It further states that the “action memo and the increase and funding were the basis for CT’s strategy and strategic goals,” discounting that the security situation in Kabul was at its nadir during that timeframe per approximately 20 intelligence reports that CT shared with SIGAR. Threat reporting informs all of our programming worldwide;

SIGAR Comment 8

SIGAR Comment 9
however, it was essentially discounted in the SIGAR report as influencing our strategy, goals, and the increase in funding.

7. FORMER OPERATION RESOLUTE SUPPORT PERSONNEL NOT INTERVIEWED: SIGAR did not interview anyone from Operation Resolute Support despite the report, and CT, noting the important role their personnel played in informing and helping to assess unit performance in Afghanistan. Operation Resolute Support played an important role in the program, especially in regard to the non-traditional methods of assessing unit performance in Afghanistan; however, SIGAR failed to reach out or interview any former personnel despite CT suggesting it during a call in March 2022.

8. SUGGESTIONS AND RECOMMENDATIONS FROM CT AND DS NOT ACCEPTED IN SIGAR REPORT: CT and DS met with SIGAR in March 2022 to discuss the initial report on the ATA program in Afghanistan. Following that meeting, CT and DS sent over multiple reports and documentation highlighting the security situation in Afghanistan and success stories of units trained over the course of the ATA program. It is unclear why SIGAR failed to sufficiently accept or highlight these recommendations and edits or engage in dialogue with CT and DS. CT and DS sent follow-on edits in August, which were also not included in the final SIGAR report.
SIGAR Response to State Comments

**SIGAR Comment 1:** We agree that Afghanistan was a distinctly challenging environment in which to set up a law enforcement training program. This report recorded the unique challenges of the ATA program in Afghanistan faced in planning, implementing, and overseeing law enforcement training programs in a fragile or post-conflict country. In addition, our review was not limited to the performance of DS in implementing the program within the national borders of Afghanistan. It also included a review of CT’s role in providing the ATA program in Afghanistan sufficient and comprehensive levels of oversight using managerial best practices executed from the program’s headquarters in Washington, DC. If the security situation in Afghanistan directly hampered the program’s ability to gather metrics and monitor progress as outlined in the program’s memorandum of understanding, then it calls into question how the ATA program in Afghanistan demonstrated that it was meeting its stated goals and adjusted (or failed to adjust) monitoring and evaluation documents to reflect those challenges.

State’s comment about its inability to conduct adequate monitoring and evaluation of the program raises a very serious question about the agency’s commitment to protecting taxpayer assets. If, as State asserts, the security situation and, later, COVID-19 restrictions prevented it from adequately monitoring the program, why did State continue to commit taxpayer funds to the program?

**SIGAR Comment 2:** State continues to implement the ATA program globally in challenging environments, and plans to continue doing so. CT and DS should welcome the opportunity to improve program implementation and oversight. It is troubling that the bureaus would not want to learn from their experience in Afghanistan and apply that learning to its global program.

**SIGAR Comment 3:** We note throughout the report the “non-traditional efforts” to plan for and monitor the program within the unique and complex environment of Afghanistan (see, for example, pages 7–9). We edited the report to remove a linkage between the February 2018 memo indicating the Secretary of State approved expanded strategic goals for the ATA program in Afghanistan, and a concluding summation that the ATA did not collect metrics written in its performance monitoring during the scope of our audit.

**SIGAR Comment 4:** We appreciate that the ATA stakeholders were limited in their ability to safely collect data for all the possible performance indicators they had developed and listed in their monitoring plan, and we note throughout the report that the bureaus faced unique challenges in Afghanistan and tailored the program to that environment (see, for example, pages 9–10). However, the monitoring and evaluation plan, specifically, did not account for these realities, and included metrics that CT and DS imply proved unrealistic to collect in Afghanistan. CT and DS did not update their performance monitoring plan or other goals in their MOA, such as conducting an evaluation. We audited actions against their own MOA requirements; the requirements in the plan were clear but not all of them were met. State’s performance management guidance states that the analysis of monitoring and evaluation data provides valuable insight into ongoing progress, and that management should also take steps to check the data for accuracy and quality and adjust as necessary. Therefore, our work provides an opportunity for CT and DS to learn from and apply lessons when completing monitoring plans and developing associated activities for the program in challenging environments: program management should consider updating performance monitoring plans and activities to include data that they are actually able to collect. Updating a plan is needed in order to explain how new data collected from outside the ATA program’s planned and required activities, such as reporting data from embedded advisors, may still provide evidence of the efficacy of both the ATA curriculum and methods of instruction.

**SIGAR Comment 5:** We assume that, by pointing out this particular language in the FAM, CT and DS are confirming that the ATA program, globally, “[exceeds] the median cost of programs, projects, or processes for that bureau or independent office,” which means the ATA program only needed to evaluate the program “once in each program’s lifetime, or once every 5 years for ongoing programs, projects and processes.” The FAM also states, “Bureaus and independent offices should examine whether the proposed evaluation is technically
feasible i.e., relevant data can be gathered, fieldwork can be undertaken when necessary and experts are available to conduct it.” The FAM provides some flexibility as to whether or not a bureau conducts an evaluation of its foreign assistance program. However, even if CT and DS were not specifically required by the FAM to conduct an evaluation of the program in Afghanistan, both the 2015 and 2020 memoranda of understanding assigned specific roles and responsibilities to CT and DS for conducting an evaluation, and neither memorandum referred to the FAM language related to the limits of requirements of conducting an evaluation. This provides an example where our work demonstrates an opportunity for CT and DS to learn from and apply lessons when completing memoranda of understanding and developing requirements for program in challenging environments: program management should consider updating requirements and activities to include those that they are actually able to meet and conduct.

**SIGAR Comment 6:** This report did not include an objective to determine the extent to which the ATA program produced “training achievements.” We agree that the Afghan Presidential Protective Service was an exemplary example of the ATA training an Afghan security institution. Indeed, the service provided instructors for ATA courses in February 2012, according to documents shared with our team. However, such work by the ATA program in Afghanistan was done prior to the scope of our audit. Therefore, while laudable, the ATA’s success standing up the Afghan Presidential Protective Service and its role in subsequent ATA methods of instruction was not a germane example that we could incorporate into the narrative of this audit report because it occurred prior to the scope of our review. Moreover, the idea that any component of the Afghan government or its security services were “trained and mentored to full sustainment” is belied by: (1) the billions of dollars in international assistance required to sustain the former Afghan government through August 2021, and (2) the collapse of the Afghan government and all its security services in August 2021.

**SIGAR Comment 7:** We added a paragraph to our third report objective on disposition of assets to address the concern by more explicitly contextualizing the events of August 2021.

**SIGAR Comment 8:** We disagree with the characterization that stating facts constitutes “unfair criticism.” We agree that ATA officials transferred assets in “dire and dangerous security conditions that did not allow for a timely, orderly, systematic accounting” However, it remains unclear why the transfer plan was not initiated until DS called for U.S. government personnel to evacuate the country. DS previously assumed that the prior Afghan government would collapse just 3 months later. By the bureaus’ own account, the fall was imminent and inventory, accounting, and transfer activities could have already been underway. State did not tell us why it determined that waiting until our allies were at their most fragile would be the appropriate time to transfer weapons and other law enforcement assets. State’s Office of Inspector General recently announced an audit that will examine guidance related to the transfer of weapons and other sensitive equipment to partner nation institutions in the event of an evacuation of U.S. government personnel.

**SIGAR Comment 9:** Our report noted that State provided us with various intelligence reports regarding the security situation in Afghanistan that informed their program decisions (page 5). However, those intelligence reports were classified and we are prohibited by law from revealing classified information in this publicly available report.

**SIGAR Comment 10:** We do not have such a request in our written record of the March 2022 meeting with all the ATA stakeholders; additionally, the stakeholders’ written technical comments to the Statement of Fact document presented at that March meeting did not raise this issue. Moreover, this audit did not include an objective related to the activities of Operation Resolute Support. To answer our reporting objectives, we based our work on the established programmatic requirements (criteria), the extent to which CT and DS fulfilled those requirements (condition), why DS and CT failed to meet requirements (cause), and how that impacted program implementation, oversight, and evaluation (effect). Although Operation Resolute Support provided informal, ad-hoc reports to CT and DS, those activities were separate and apart from the formal requirements of the ATA program and its associated monitoring plan and activities. Nevertheless, we repeatedly cite the extent to which CT and DS relied on those reports to conduct ancillary monitoring and evaluation.
SIGAR Comment 11: During our fieldwork, from May 2021 through July 2022, we conducted 17 interviews with CT and DS personnel, submitted five Requests for Information, and held entrance and exit conferences, including a second follow-up meeting with DS personnel to further discuss matters brought up during the exit conference. We also presented a Statement of Fact document at the exit conference and submitted a draft report for ATA review. Written technical comments to both the Statement of Fact and the draft of this report, both of which provided the audit team with new information, were incorporated into the report, as appropriate. CT and DS asserting that we did not “sufficiently accept or highlight [their] recommendations” is a subjective judgment that does not reflect the continual dialogue we maintained with ATA stakeholders during our fieldwork. Finally, the law prohibits our unclassified reports to divulge any classified information. Therefore, our report is based on unclassified documentation.
APPENDIX IV - ACKNOWLEDGMENTS

Adam Bonfanti, Senior Program Manager

Josh Margraf, Analyst-in-Charge

Luis Vertiz, Senior Program Analyst
This performance audit was conducted under project code SIGAR-150A.
The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

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