



Testimony

Before the Subcommittee on National
Security, Committee on Oversight and
Government Reform, House of
Representatives

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AFGHANISTAN

Key Oversight Issues for USAID Development Efforts

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GAO Highlights

Highlights of [GAO-14-448T](#), a testimony before the Subcommittee on National Security, Committee on Oversight and Government Reform, House of Representatives

Why GAO Did This Study

The U.S. government has been engaged in efforts in Afghanistan since declaring a global war on terrorism that targeted al Qaeda, its affiliates, and other violent extremists. The U.S. effort has involved a whole of government approach to disrupt, dismantle, and defeat al Qaeda and its affiliates and strengthen Afghanistan so that it can never again be a haven for terrorists. This approach includes USAID's development assistance and reconstruction efforts, which to date have invested over \$15 billion in Afghanistan since 2002.

To assist Congress in its oversight, GAO has issued over 50 products in the past 5 years focusing on U.S. efforts in Afghanistan. This testimony summarizes the findings from those products related to USAID efforts in Afghanistan and discusses: (1) levels of U.S. direct assistance and need for continued oversight, (2) the importance of routine monitoring and evaluation of USAID projects in Afghanistan, and (3) the need for mitigation planning for how USAID will continue to operate in Afghanistan after the withdrawal of U.S. combat troops.

What GAO Recommends

GAO is not making new recommendations but has made numerous recommendations in prior reports aimed at improving USAID's oversight and accountability of U.S. assistance to Afghanistan. USAID has generally concurred with these recommendations and has taken or plans to take steps to address them.

View [GAO-14-448T](#). For more information, contact Charles Michael Johnson, Jr., at (202) 512-7331 or johnsoncm@gao.gov

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What GAO Found

In 2010, the United States pledged to provide at least 50 percent of its development aid directly through the Afghan government budget within 2 years. This direct assistance is intended to help develop the capacity of Afghan government ministries to manage programs and funds. Using bilateral agreements and multilateral trust funds, the United States more than tripled its direct assistance awards to Afghanistan in the first year of the pledge, going from over \$470 million in fiscal year 2009 to over \$1.4 billion in fiscal year 2010. The U.S. Agency for International Development's (USAID) most current reporting shows that for fiscal year 2012 the agency provided over \$800 million in mission funds through direct assistance. In 2013, GAO reported that while USAID had established and generally complied with various financial and other controls in its direct assistance agreements, it had not always assessed the risks in providing direct assistance before awarding funds. USAID has taken steps in response to GAO's recommendations to help ensure the accountability of direct assistance funds provided to the Afghan government. Recently, the Special Inspector General for Afghanistan Reconstruction (SIGAR) reported that, USAID determined that seven ministries were unable to manage direct assistance funds without a risk mitigation strategy in place. However, SIGAR reported that USAID approved assistance for the ministries, but did not mitigate for all identified risks.

GAO has previously reported on systemic weaknesses in USAID's monitoring and evaluation of programs carried out by its implementing partners in Afghanistan. For example, although USAID collected progress reports from implementing partners for agriculture and water projects, it did not always analyze and interpret data to, among other things, inform future decisions. USAID has undertaken some efforts to improve its monitoring and evaluation of the billions of dollars invested towards development projects in Afghanistan. GAO and other oversight agencies, however, have highlighted gaps that show USAID continued to inconsistently apply performance management procedures, falls short in maintaining institutional knowledge, and needs to improve oversight of contractors.

USAID's ability to conduct its mission and the challenges it has faced in providing oversight and monitoring of its development projects in Afghanistan are likely to be exacerbated by the planned withdrawal of U.S. and coalition combat troops from Afghanistan at the end of 2014. The United States is currently transitioning from counterinsurgency and stability operations toward more traditional diplomatic and development activities. As U.S. combat troops withdraw from Afghanistan, provincial reconstruction teams will continue to decline in number, thus challenging USAID's opportunities to directly monitor and evaluate programs in certain parts of Afghanistan. To prepare for the possible lack of USAID personnel in the field, USAID has undertaken various planning efforts to mitigate against potential challenges. For example, USAID is planning to implement a remote monitoring program that will use contractors to verify activities that implementing partners have completed. As the United States plans for the withdrawal of its combat troops and the transition from an integrated civilian and military effort to a civilian-led presence, GAO believes it is important to have safeguards in place to help ensure sustainment of the gains made by U.S. and coalition investments.

Chairman Chaffetz, Ranking Member Tierney, and Members of the Subcommittee:

I am pleased to be here to discuss key issues relating to the U.S. Agency for International Development's (USAID) efforts in Afghanistan. As this subcommittee is aware, the U.S. government has been engaged in a number of efforts in Afghanistan since declaring, after 9/11, a global war on terrorism that targets al Qaeda, its affiliates, and other violent extremists, including groups operating along the Afghanistan/Pakistan border and in the tribal areas of Pakistan. U.S. efforts have focused on a whole of government approach that calls for the use of all elements of national power to disrupt, dismantle, and defeat al Qaeda and its affiliates and strengthen Afghanistan so that it can never again be a haven for terrorists. This approach includes USAID's development assistance and reconstruction efforts, which to date have invested over \$15 billion in U.S. taxpayers' funds since 2002 in Afghanistan.

Today I would like to highlight three issues relating to USAID's efforts in Afghanistan that were outlined in our most recent key issues report provided to the 113th Congress, the Administration, and U.S. agencies, including USAID.¹ These issues are:

- First, the continued need for oversight and accountability of U.S. funds, including those USAID has provided as a part of U.S. efforts to build the capacity of the Afghan government;
- second, the importance of routine monitoring and evaluation of USAID development projects to guide and ensure the most efficient and effective use of U.S. funds; and
- third, the need for mitigation planning for how USAID will continue to operate under a civilian-led presence following the scheduled withdrawal of U.S. and coalition combat troops from Afghanistan.

The key issues report summarizes the work we have reported on in over 50 issued products in the past 5 years related to U.S. efforts in

¹ GAO, *Afghanistan: Key Oversight Issues*, [GAO-13-218SP](#) (Washington, D.C.: Feb. 11, 2013) and GAO, *Contingency Contracting: State and USAID Made Progress Assessing and Implementing Changes, but Further Actions Needed*, [GAO-14-229](#) (Washington, D.C.: Feb. 14, 2014) for updated work regarding oversight of contracts in Afghanistan.

Afghanistan. Detailed information on the scope and methodology for our prior work can be found in the reports we have cited throughout this statement. We conducted the work that this statement is based on in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audits 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 provided a reasonable basis for our findings and conclusions based on our audit objectives.

Background: Challenges to USAID's Efforts in Afghanistan

USAID has undertaken various programs and activities in support of the United States' and coalition partners' goals to reconstruct Afghanistan and build the country's institutional capacity. These programs and activities have focused on, among other things, (1) enhancing and developing Afghanistan's economy—notably Afghanistan's agricultural, water sectors, energy, and transportation; and (2) building Afghanistan's institutional capacity to govern; provide economic livelihood to its people; and address longstanding issues of corruption. USAID plays a vital role in the United States' whole of government approach towards its strategic goals for Afghanistan—to disrupt, dismantle, and defeat al Qaeda and its affiliates and strengthen Afghanistan so that it can never again be a haven for terrorists. However, the dangerous security environment, prevalence of corruption, and limited capacity of the Afghan government, continue to threaten the achievement of U.S. goals:

- *Dangerous security environment.* Afghanistan's security environment continues to challenge the Afghan government's and international community's efforts. In our 2013 key issues report, we noted that in December 2009 the U.S. President, recognizing that the situation in Afghanistan had become more grave, announced his decision to deploy additional troops to Afghanistan to disrupt and defeat extremists.² The security situation in Afghanistan, as measured by enemy-initiated attacks on U.S. and coalition forces, Afghan security forces, and non-combatants, while declining recently, has remained relatively high compared to the number of daily enemy-initiated attacks before the surge of U.S. combat forces.

² [GAO-13-218SP](#), Enclosure I.

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- *Prevalence of corruption in Afghanistan.* Corruption in Afghanistan continues to undermine security and Afghan citizens' belief in their government, and has raised concerns about the effective and efficient use of U.S. reconstruction dollars. Afghanistan is ranked at the bottom of Transparency International's 2013 Corruption Perception Index of countries worldwide.³ The United States and Afghanistan have undertaken various efforts to attempt to address the challenges associated with corruption in the country.⁴
 - *Limited Afghan capacity.* While we have reported that the Afghan government has increased its generation of revenue, it remains heavily reliant on the United States and other international donors to fund its public expenditures and continued reconstruction efforts.⁵ The United States continues to undertake efforts to improve Afghanistan's ministerial and public financial management capacity to develop a budget, expend funds, and increase accountability and transparency.

These challenges are likely to play an even larger role in USAID's efforts within Afghanistan as U.S. and international combat forces continue to withdraw.

Oversight and Accountability of U.S. Funds to Support Afghanistan

In 2010, the United States pledged to provide at least 50 percent of its development aid through the Afghan government budget within 2 years.⁶ Such direct assistance is intended to help develop the capacity of Afghan government ministries to manage programs and funds, which are used for a range of government expenses and activities, including operating costs, salaries, development programs, and infrastructure projects. Using bilateral agreements and multilateral trust funds, the United States more than tripled its direct assistance awards to Afghanistan in the first year of

³ Transparency International. *Corruption Perceptions Index 2013*. (Berlin, Germany: Dec. 3, 2013).

⁴ In the fall of 2010, USAID initiated an Accountable Assistance for Afghanistan (A3) report that provides detailed research into how best to protect USAID development funds from being diverted from their intended use. The results of this research are 31 recommendations in four categories for the USAID mission in Afghanistan to implement: award mechanisms; vetting; financial controls; and project oversight.

⁵ [GAO-13-218SP](#), Enclosure V.

⁶ USAID has established a 5-year goal of providing 30 percent of mission funds worldwide for direct assistance by 2015.

the pledge (fiscal year 2010), from over \$470 million in fiscal year 2009 to over \$1.4 billion in fiscal year 2010. The most recently available data from USAID reports that for fiscal year 2012 the agency provided over \$800 million in mission funds through direct assistance awards.⁷

To provide a higher level of accountability for U.S. and international assistance funds, the Afghan government and the international community agreed at the Tokyo Conference in 2012⁸ to implement accountability mechanisms including the Mutual Accountability Framework, which was designed to ensure that the Afghan government is achieving governance and development goals. Going forward, the Afghan government and the international community are expected to monitor performance in five major areas of governance and development and determine a time line for achieving the framework's goals. Additionally, following the Tokyo Conference, the Afghan President presented an anticorruption decree enumerating specific actions that the Afghan government will take to improve governance and the rule of law. For fiscal year 2012, Congress conditioned the availability of funds for direct assistance to Afghanistan on a detailed notification to Congress⁹ concerning efforts to protect direct assistance funds from waste, fraud, and abuse.¹⁰

In fiscal year 2011, Congress required that the Secretary of State certify that Afghan ministries have been assessed and considered qualified to manage such funds.¹¹ We noted in our 2013 key issues report that while

⁷ At the time of this testimony, fiscal year 2013 data had not yet been completely validated by USAID and thus were not available. According to USAID officials, the agency will publish fiscal year 2013 data in spring 2014.

⁸ The United States and over 70 partners met in Tokyo, Japan from July 7-9, 2012 to underline continued support for Afghanistan's efforts to strengthen itself and provide a more peaceful, secure, and prosperous future for its people.

⁹ Pub. L. No. 112-74, Div. I, § 7031(a).

¹⁰ For example, the 2012 limitation on direct assistance specified that funds may be made available for direct assistance "only if...each implementing agency or ministry to receive assistance has been assessed and is considered to have the systems required to manage such assistance and any identified vulnerabilities or weaknesses of such agency or ministry have been addressed." Furthermore, the limitation states that funds be made available only if "effective monitoring and evaluation systems are in place to ensure that such assistance is used for its intended purposes and no level of acceptable fraud is assumed." See Pub. L. No. 112-74, Div. I, § 7031(a)(1).

¹¹ Pub. L. No. 112-10, Div. B, § 2121(b).

USAID had established and generally complied with various financial and other controls in its direct assistance agreements (such as requiring Afghan ministries to maintain separate bank accounts and records subject to audit) in 2011, it had not always assessed the risks in providing direct assistance before awarding funds.¹² For example, USAID had not completed pre-award risk assessments in two of the eight cases of bilateral assistance we identified, despite the USAID administrator's prior commitment to Congress that the agency would not proceed with direct assistance to an Afghan public institution before assessing its capabilities. USAID took steps to respond to our recommendations to address these issues, including issuing new agency policies on risk assessments.

These policies require pre-award risk assessments for all bilateral direct assistance awards, periodic reassessment, and risk mitigation measures, as appropriate. USAID has since awarded millions of dollars in direct assistance funds to Afghan government entities and since our 2011 review completed risk assessments prior to awarding the funds in at least two cases in compliance with its updated policies. The Special Inspector General for Afghan Reconstruction (SIGAR), however, recently reported that although USAID determined that seven Afghan ministries were unable to manage direct assistance funds without a risk mitigation strategy in place and that the mission would not award direct assistance to them "under normal circumstances"; USAID approved direct assistance for these ministries without mitigating for all identified risks.¹³ USAID commented to SIGAR's report that the mission had taken steps to mitigate the risks they identified.

We also highlighted in a previous report that USAID generally relies on the World Bank and the United Nations Development Program to ensure accountability over U.S. direct assistance provided multilaterally through the Afghanistan Reconstruction Trust Fund (ARTF) and the Law and Order Trust Fund for Afghanistan, but we found that USAID had not consistently complied with its risk assessment policies in awarding funds to ARTF.¹⁴ For example, USAID did not conduct a risk assessment before

¹² [GAO-13-218SP](#), Enclosure VI.

¹³ SIGAR, *Direct Assistance: USAID Has Taken Positive Action to Assess Afghan Ministries' Ability to Manage Donor Funds, but Concerns Remain*, SIGAR-14-32-AR (Arlington, Va: Jan. 30, 2014).

¹⁴ GAO, *Afghanistan: Actions Needed to Improve Accountability of U.S. Assistance to Afghanistan Government*, [GAO-11-710](#) (Washington, D.C.: July 20, 2011).

awarding an additional \$1.3 billion to ARTF and it was determined that USAID had not conducted pre-award risk assessments in the last 12 instances in which it awarded funds during the period 2005 to 2010. USAID has since ensured adherence with its policies for assessing risks associated with multilateral trust funds in awarding funds to ARTF. In accordance with its policies for awarding funds to public international organizations, in March 2012, USAID awarded about \$371 million to ARTF and conducted a risk assessment prior to awarding the funds.

Monitoring and Evaluation of USAID Development Projects

USAID has undertaken some efforts to improve its management of the billions of dollars provided to U.S. development programs in Afghanistan, but various factors, such as inconsistencies in its application of performance management procedures, shortfalls in maintaining institutional knowledge, and needed improvements related to the oversight and management of contractors, may continue to challenge USAID's ability to monitor and evaluate program effectiveness.

With respect to inconsistencies in its application of performance management procedures, in our 2013 key issues report, we noted that USAID did not consistently follow its established performance management and evaluation procedures with regard to its agriculture and water sector projects.¹⁵ For example, only two of the seven USAID-funded agricultural programs included in our related review had targets for all of their performance indicators. In response to our recommendations to improve oversight and monitoring, USAID took several steps, including issuing a new performance monitoring plan and approving its implementing partners' performance targets. However, questions concerning USAID's oversight have endured. In June 2013, SIGAR reported that poor coordination, waste, and mismanagement for an agriculture project were allowed to occur because USAID did not exercise effective oversight of its implementing partner.¹⁶ In addition, the USAID

¹⁵ [GAO-13-218SP](#), Enclosure VII. See also GAO, *Afghanistan Development: Enhancements to Performance Management and Evaluation Efforts Could Improve USAID's Agriculture Programs*, [GAO-10-368](#) (Washington, D.C.: July 14, 2010); and *Afghanistan Development: U.S. Efforts to Support Afghan Water Sector Increasing, but Improvements Needed in Planning and Coordination*, [GAO-11-138](#) (Washington, D.C.: Nov. 15, 2010).

¹⁶ SIGAR, *Southern Regional Agricultural Development Program Had Poor Coordination, Waste, and Mismanagement*, SIGAR Alert 13-2 (Arlington, Va: June 27, 2013).

Mission in Afghanistan, in its Fiscal Year 2013 Federal Managers' Financial Integrity Act of 1982 Annual Certification, noted the inadequacy of monitoring program/project implementation by designated USAID staff for the tenth year in a row (since fiscal year 2003).

We also previously reported that while USAID had conducted an evaluation, as required by USAID's policy, covering three of the eight agriculture programs we reviewed, the extent to which USAID used the evaluation to enhance current or future programs was unclear.¹⁷ In addition, although USAID collected progress reports from implementing partners for agriculture and water projects, it did not always analyze and interpret the data to further institutional learning, inform current programs, and shape future planning. We made several recommendations to address these gaps, which USAID has implemented.

With respect to institutional knowledge, USAID has also historically faced obstacles in Afghanistan. Frequent staff rotations and high turnover have made it difficult for USAID to fully analyze and interpret performance data for its programs. In its most recent annual certification required by the Federal Manager's Financial Integrity Act of 1982, USAID identified a significant deficiency related to its foreign service nationals. According to the report, the majority of foreign service nationals in Afghanistan have applied for special immigrant visas to the United States, leaving the agency at risk of losing a majority of that staff, further complicating the challenges of the high rotation rate among U.S. personnel at the embassy. USAID has attempted to address some of these issues by requiring program monitoring officials in Afghanistan to maintain program documentation in electronic files on a shared drive for use by current and incoming staff.

With respect to oversight and management of contractors in Afghanistan, in February 2014, we reported that USAID identified needed improvements.¹⁸ For example:

- USAID identified increasing the submission of contractor performance evaluations as one of the agency's highest acquisition priorities. To do

¹⁷ [GAO-10-368](#).

¹⁸ [GAO-14-229](#).

so, USAID established quarterly targets for reporting in the contractor past performance database to measure its progress.

- USAID also established a nonpermissive environment¹⁹ working group in October 2013 to develop a compendium of best practices and lessons learned for implementing and monitoring projects in nonpermissive environments; an operations security toolkit that will include tools for enhanced monitoring, and possibly a field information technology support package; and a targeted set of training and learning tools that focus on how USAID prepares staff for managing risks inherent in working in overseas contingency environments.

However, we found that USAID did not assess whether the procedures and practices created by the missions or offices that operate in contingency environments, such as Afghanistan, should be reflected in agency-wide policy or guidance. As a result, USAID may have missed opportunities to leverage its institutional knowledge, and we recommended that USAID further assess contingency contracting related procedures and practices. In response to our recommendation, USAID plans to create a supplementary group to its nonpermissive environment working group that will reach out to missions, offices, and contracting personnel with contingency operations experience to collect and disseminate a set of best practices for contracting in support of contingency operations and other potentially dangerous or uncertain environments. These actions afford USAID another opportunity to improve contractor oversight and better leverage its institutional knowledge to improve program monitoring and evaluation efforts.

Planning for Future Development Efforts in Afghanistan

USAID's ability to conduct its mission and the challenges it has faced in providing oversight and monitoring of its development projects in Afghanistan are likely to be exacerbated by the planned withdrawal of U.S. and coalition combat troops from Afghanistan. Plans for the United States' post-combat presence in Afghanistan, scheduled to begin in January 2015, have been developed by the Departments of State (State) and Defense (DOD) and are currently being reviewed by the U.S. National Security Council Staff. According to U.S. strategic documents,

¹⁹ USAID officials have also developed a working definition of nonpermissive environment—any environment in which USAID operates where security concerns are elevated or its ability to implement or monitor programs is limited.

the United States is transitioning from counterinsurgency and stability operations toward more traditional diplomatic and development activities. Planning is complicated, however, by the absence of a finalized Bilateral Security Agreement between the United States and Afghanistan, which is needed if the United States is to maintain a military presence in the country. The number and role of remaining military personnel have not yet been determined by the Administration. State has noted that it is concurrently planning for a possible continued U.S. military presence and for a situation in which no military troops remain after the deadline of December 31, 2014.

In February 2012, we reported that the U.S. civilian presence in Afghanistan and the deployment of civilians to Afghan provinces and districts were crucial to U.S. efforts to build the capacity of the Afghan government to provide essential services to its people with limited international support.²⁰ Provincial reconstruction teams, led and secured by the U.S. military and coalition members, have helped to enable USAID to access less secure regions of Afghanistan. As U.S. combat troops continue to withdraw from Afghanistan, provincial reconstruction teams will continue to decline in number, thus challenging USAID's opportunities to directly monitor and evaluate programs in certain parts of Afghanistan.

While USAID, as an agency, has experience working in insecure environments in other parts of the world, alternative oversight mechanisms may need to be in place and adhered to so that monitoring and evaluation of projects continue as U.S. combat troops withdraw from Afghanistan. In February 2014, we reported that USAID officials have acknowledged that they may be challenged to adequately monitor project progress as the U.S. military presence draws down, but are taking steps to counter diminished access to development projects in insecure environments after U.S. combat troops withdraw.²¹ To prepare for the possible lack of USAID personnel in the field, the agency is planning to implement a remote monitoring program in Afghanistan that will use contractors to verify activities that implementing partners have completed. This initiative will rely on various monitoring methods, including third-party monitors, Global Positioning System tracking, photography, and data

²⁰ GAO, *Afghanistan: Improvements Needed to Strengthen Management of U.S. Civilian Presence*, [GAO-12-285](#) (Washington, D.C.: Feb. 27, 2012).

²¹ [GAO-14-229](#).

collections with mobile devices. To implement this initiative, USAID issued a draft request for proposals in May 2013 publicizing its intent to negotiate as many as three contracts. According to USAID officials, as of the first quarter of fiscal year 2014, the agency was in the process of finalizing the request for proposals.

In closing, as the United States plans for the withdrawal of its combat troops and the transition from an integrated civilian and military effort to a civilian-led presence, it is important to have safeguards in place to help ensure sustainment of the gains made by U.S. and coalition investments. These include taking steps to ensure that the billions of dollars spent in Afghanistan do not become subject to terrorist control or a culture of corruption that the Afghan government, the United States, and its coalition partners have worked to prevent. As we, and others, have highlighted, this requires:

- the continued U.S. agency oversight and accountability of U.S. funds, including those invested as part of USAID's mission in Afghanistan;
- ensuring that USAID consistently implements its monitoring and evaluation policies for managing its programs in Afghanistan; and
- the ability to mitigate potential challenges that are likely to result from the withdrawal of U.S. and coalition combat forces.

These steps may help to better ensure that the United States has accountability over the substantial funds that it has already invested and could be valuable to guiding future U.S. and USAID efforts in Afghanistan, while also serving as valuable lessons learned for future U.S. efforts. In the absence of consistent application of its performance management and evaluation procedures, USAID's programs are more vulnerable to corruption, waste, fraud, and abuse.

Chairman Chaffetz, Ranking Member Tierney, and Members of the Subcommittee, this concludes my prepared statement. I would be pleased to answer any questions that you may have at this time.

Contacts and Acknowledgments

For further information on this statement, please contact Charles Michael Johnson, Jr., at (202) 512-7331. In addition, contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. Individuals who made key contributions to this testimony include Timothy DiNapoli (Director), Hynek Kalkus (Assistant Director), Walter W. Russell (Assistant Director), Christopher J. Mulkins, Brandon Hunt, Jessica Drucker, and Mark Dowling.

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