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FOR A HEARING ON

"The Biden Administration's Disastrous Withdrawal from Afghanistan, Part I: Review by the Inspectors General"

BEFORE THE

HOUSE COMMITTEE ON OVERSIGHT AND ACCOUNTABILITY

APRIL 19, 2023

Good morning, Chairman Comer, Ranking Member Raskin, and distinguished members of the Committee. Thank you for inviting me to appear before you to discuss the independent, nonpartisan oversight conducted by the Department of Defense Office of Inspector General (DoD OIG) related to the war in Afghanistan and the eventual U.S. withdrawal from that country.

The war in Afghanistan was, in the words of Chairman of the Joint Chiefs of Staff, General Mark Milley, "a strategic failure." Despite an investment of more than \$2 trillion over the course of 20 years and the sacrifices of more than 2,400 American lives, the U.S.-supported Afghan government and military collapsed almost immediately as our forces began their final withdrawal from the country. As a recently released report by the National Security Council summarized, this collapse unfolded more quickly than the U.S. Intelligence Community, the Afghan government, or even the Taliban expected.

The United States spent nearly 2 decades engaged militarily, diplomatically, and developmentally in Afghanistan. President Obama declared an end to combat operations at the end of 2014, after which U.S. forces spent nearly 6 years training, advising, assisting, and equipping the Afghan forces. President Trump's administration signed the U.S.-Taliban agreement in February 2020, conditionally committing to a full withdrawal of U.S. forces by May 2021. In April 2021, President Biden declared his intention to complete that withdrawal by September 2021.

Prior to August 2021, the Department of Defense's plan for Afghanistan was to complete the withdrawal of U.S. military forces and continue to support the Afghan government remotely. A major element of the DoD's plan for the peaceful withdrawal of U.S. military forces hinged on the independent fighting capabilities of the Afghan National Defense and Security Forces (ANDSF), in which the U.S. Government had invested nearly \$90 billion. The ANDSF's inability to fend off a Taliban insurgency resulted in a more rushed and contested non-combatant evacuation.

The strategic-level policy decisions—spanning a total of four presidential administrations—that led to this result will be scrutinized by history. As inspectors general, my colleagues on this panel and I are responsible for assessing the implementation of programs and adherence to policies that were set in support of desired end states. While it is not my role to opine on underlying strategy, the collective body of oversight work by the DoD OIG and our oversight partners on the war in Afghanistan—once a tool for policy makers and now a part of the historical record—identified key concerns, many of which were left unchecked, that contributed to the rapid collapse of Afghan security forces, and the highly contested evacuation effort.

Lead IG Oversight

The DoD OIG has been providing independent oversight of the DoD's activities in Afghanistan—conducting audits, evaluations, and investigations on the full range of U.S. military activity—since 2005, and our Afghanistan-related oversight work continues through today. Congress enacted the Lead IG model for summarizing and reporting on oversight of

overseas contingency operations in 2013. In 2015, the DoD IG was designated the Lead IG for Operation Freedom's Sentinel (OFS), which had two complementary missions – the U.S. counterterrorism mission against al-Qaeda, the Islamic State of Iraq and Syria-Khorasan (ISIS-K), and their affiliates in Afghanistan; and U.S. military participation in the NATO-led Resolute Support mission to develop the capacity of the Afghan security ministries and to train, advise, and assist the ANDSF.

As the Lead IG, the DoD IG used a whole-of-government approach to continuously engage and coordinate with the State Department and USAID OIGs and other partner agencies, including the Special Inspector General for Afghanistan Reconstruction (SIGAR), to develop annual oversight plans and issue quarterly reports that ensure comprehensive coverage of contingency operations and provide information on the status of operations in Afghanistan. With the sunset of OFS, the DoD IG's Lead IG responsibilities continue with Operation Enduring Sentinel (OES), the follow-on U.S. mission to conduct over-the-horizon counterterrorism operations against threats emanating from Afghanistan and to engage with Central Asian and South Asian regional partners to combat terrorism and promote regional stability.

Under the Lead IG model, the DoD OIG led the publication of quarterly reports with the State and USAID OIGs on the status of operations in Afghanistan. To date, the Lead IG agencies have issued 31 quarterly reports on OFS and OES. These quarterly reports are informed by official data calls to DoD, State, and USAID components, diplomatic cables, official media releases, and open source reporting. The reports also include classified appendices for Congress and DoD stakeholders.

Additionally, these reports summarize audits and evaluations conducted by the Lead IG agencies during the reporting period. The DoD OIG has issued 223 audit and evaluation reports and advisories related to Afghanistan oversight. These reports, executed over 2 decades, included approximately 1,500 recommendations to improve DoD programs and operations related to Afghanistan activities. Many of these recommendations focused on issues that were later contributed to the eventual collapse of the Afghan military and government.

Oversight Identified Systemic Challenges to ANDSF Resilience

Through our oversight work, we identified multiple systemic issues within the U.S. efforts to build an independent Afghan military that were recurring in many of our audits and evaluations. In a September 29, 2022 special report on lessons learned, the DoD OIG highlighted systemic challenges in providing security assistance to partner forces, such as the ANDSF. This special report builds upon themes developed in a previous summary report issued in 2015. These two lessons learned reports summarize 66 DoD OIG, Government Accountability Office (GAO), and SIGAR reports from July 2008 through October 2021. As stated in our 2022 lessons learned report, the systemic challenges identified in the 2015 report continued to endure 7 years later. In total, the 2022 lessons learned report identified eight challenge areas:

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¹ Report No. DODIG-2015-093, "Summary of Lessons Learned – DoD OIG Assessment of Oversight of 'Train, Advise, Assist, and Equip' Operations by U.S. and Coalition Forces in Iraq and Afghanistan," March 31, 2015; Report No. DODIG-2022-142, "Special Report: Lessons Learned From Security Cooperation Activities in Afghanistan, Iraq, and Africa," September 29, 2022.

- 1. Training and Equipping of Partner Nation Security Forces and Ministries: The Afghan Ministry of Defense (MoD) and General Staff planning and budget processes were unable to identify requirements and acquire equipment and material necessary to sustain the ANDSF;
- 2. Providing Advisory Assistance in Support of Partner Nations: Coalition advisors lacked sufficient security assistance personnel to mentor Afghan partners, and those who were available did not possess the requisite security assistance training, skills, and experience;
- 3. Developing and Sustaining Logistics: U.S. and coalition plans to develop ANDSF logistics sustainment did not provide a time-phased, conditions-based approach for enabling Afghan ministries to carry out logistics operations independently;
- 4. Accountability and Control of U.S.-Supplied Equipment: U.S. and coalition advisors lacked written guidance to set standards across command jurisdictions for accountability, control, or final disposition of U.S. equipment and weapons that were captured, confiscated, abandoned, recovered, or turned-in;
- 5. Managing U.S. Contracts: Operational and contracting commands did not have an integrated planning and execution approach that effectively linked contract requirements and performance to the accomplishment of strategic and operational campaign goals;
- 6. Managing and Overseeing U.S. Security Cooperation Funds: Coalition advisors did not effectively manage U.S. direct funding provided to the MoD and Ministry of Interior (MoI) because the advisors did not consistently establish realistic and achievable conditions for the ministries or enforce noncompliance penalties because of the potential negative impact on the ANDSF's operational readiness;
- 7. Screening and Vetting of Foreign Forces and Vendors: The DoD did not keep accurate records to ensure that training, equipment, or other assistance was not provided to individuals or groups who were legally ineligible for U.S. assistance due to associations with terrorist organizations, gross violation of human rights, or affiliation with the Iranian government; and
- 8. Training Foreign Security Forces on Human Rights: The DoD was unable to provide a comprehensive accounting of the full array of human rights training it supported or whether that training was effective.

Throughout well more than a decade of oversight work including audits, evaluations, and criminal investigations, we identified factors that were later contributed to the collapse of the Afghan military and government. In addition to the eight areas highlighted above, the DoD OIG identified challenges with theft and corruption, Afghan over-reliance on U.S. contractor maintenance, and others. The following sections highlight some of our oversight work related to the systemic challenges in Afghanistan and factors that contributed to the collapse.

Train, Advise, and Assist

In August 2017, the DoD OIG released an evaluation of U.S. and coalition efforts to develop the oversight and internal control capability of senior Afghan MoD leadership. This report found that an insufficient level of training for those advising MoD directors delayed progress toward building the internal controls capability of the MoD and its subordinate commands. The DoD OIG recommended that Resolute Support advisors place greater emphasis on the internal control

efforts at the MoD and its subordinate commands to meet transparency, accountability, and oversight milestones. This evaluation determined that the train, advise, and assist efforts needed to focus on further development of inspection planning, executing, and reporting to build the capacity of the Afghan MoD to meet these goals.²

In their efforts to develop the Afghan Air Force (AAF), coalition advisors trained Afghan tactical air coordinators to direct joint air-ground operations for the ANDSF. An August 2019 evaluation found that this training did not meet operational objectives, which meant that the AAF was not independently capable of coordinating airdrops to resupply Afghan ground forces or undertaking efforts to minimize civilian and ANDSF casualties during targeting operations. They also did not have detailed training plans for Afghan air advisors, because coalition advisors were not providing adequate oversight of the contracted advisors carrying out the training of Afghan air liaison officers. Our compendium of open recommendations identified a recommendation from this report that was open for two years and ultimately closed after the U.S. withdrawal.³

Additionally, the DoD OIG issued two classified reports in 2016 on train, advise, and assist efforts for Afghan MoD intelligence personnel and special operations forces.⁴

Equipment Accountability

The DoD OIG issued approximately 15 reports related to the inability of both the DoD and ANDSF to properly account for military equipment and property. As early as 2009, the DoD OIG reported that coalition advisors did not have complete property records for vehicles and radios purchased for the ANA (Afghan National Army). Because advisors had not implemented basic inventory controls to ensure accountability for all vehicles and radios purchased for the ANA, the DoD had no assurance that these items were ever received or that ANA units received the quantity or type of vehicles ordered.⁵

In 2012, the DoD OIG reported that the DoD and ANDSF did not maintain complete accountability for night vision devices (NVDs) procured for the Afghan forces. As a result, hundreds of NVDs and associated spare parts were vulnerable to theft or loss, officials could not rely on the data to determine NVD requirements, and officials could not perform effective enduse monitoring.⁶

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² Report No. DODIG-2017-105, "Evaluation of U.S. and Coalition Efforts to Enable the Afghan Ministry of Defense to Develop its Oversight and Internal Control Capability," August 4, 2017.

³ DoD OIG, "Evaluation of U.S. and Coalition Efforts to Train, Advise, Assist, and Equip Afghan Tactical Air Coordinators, Air Liaison Officers, and Afghan Air Targeting Officers," DODIG-2019-110, 8/8/2019.

⁴ Report No. DODIG-2017-025, "Evaluation of U.S. Forces - Afghanistan Intelligence Training for Afghan Ministry of Defense," November 21, 2016 (classified report); DODIG-2016-140, "Assessment of U.S. and Coalition Efforts to Train, Advise, and Assist Afghan National Army Special Operations Forces (ANASOF)," September 29, 2016 (classified report).

⁵ Report No. D-2009-009, "Afghanistan Security Forces Fund Phase III - Accountability for Equipment Purchased for the Afghanistan National Army," August 12, 2009.

⁶ Report No. DODIG-2012-103, "Accountability of Night Vision Devices Procured for the Afghan National Security Forces Needs Improvement," June 18, 2012.

Lack of control of sensitive equipment was not limited to the ANDSF, as our oversight work found similar issues within U.S. military units. In 2014, the DoD OIG reported the Redistribution Property Assistance Teams (RPATs) in Bagram and Kandahar, Afghanistan, did not have effective procedures for processing and safeguarding equipment. As a result, the Army reported accumulated losses of \$586.8 million from May 2012 through May 2013 in retail and wholesale equipment at the nine RPAT yards in Afghanistan. Included in these losses are weapons, weapons systems, and other sensitive equipment.⁷

However, DoD OIG reported that the Army did not effectively report inventory losses at the Bagram and Kandahar RPAT yards. Specifically, from our review of the 10 largest Financial Liability Investigation of Property Losses (FLIPL) closed during FY 2013, the 401st Army Field Support Brigade (AFSB) did not report 15,600 pieces of missing equipment, valued at approximately \$419.5 million, in a timely manner. The missing equipment included weapons, weapons systems, and sensitive items. Although Army policy recommends a FLIPL to be completed within 75 days, the 10 FLIPLs the DoD OIG reviewed averaged 318 days from the date the inventory was determined to be lost to final approval. Further, once the 401st AFSB identified equipment as lost, the 401st AFSB did not always correctly calculate and report the total loss to the U.S. government.⁸ In 2014, the U.S. Army created Task Force Jessup to track \$2.2 billion in equipment lost in Afghanistan from 2006-2015, and over the course of two years, the task force was able to account for \$1.4 billion, leaving \$800 million worth of equipment unaccounted for.⁹

Theft and Corruption

Corruption was widely acknowledged to be an endemic problem throughout the Afghan government, and numerous DoD OIG audits identified issues with accountability of U.S. funds provided to support the ANDSF. In 2012, the DoD OIG reported that the DoD "did not have visibility over ANA payroll funds, and they could not accurately calculate and report quarterly advances to the Ministry of Defense." This audit found \$47.8 million in errors in ANA payroll advances and reporting from April 2009 through January 2011. ¹⁰

Additional reviews identified that the MoD and MoI documented personnel and paid salaries using manual transactions, relying on information systems that did not communicate with each other. In addition, these reports concluded that the manually intensive and disconnected MoD and MoI processes lacked accountability and visibility of ANDSF personnel and resources, which contributed to inaccurate records of force strength and attendance, and limited the ability to accurately record and verify active personnel counts and salary payments to Afghan forces. The reports also referenced the existence of "ghost soldiers" in the payroll system. Ghost

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⁷ Report No. DODIG-2014-043, "The Army Needs To Improve Property Accountability and Contractor Oversight at Redistribution Property Assistance Team Yards in Afghanistan," March 4, 2014.

⁸ Report No. DODIG-2015-009, "The Army Needs to Improve the Processes for Reporting Inventory Losses in Afghanistan," October 30, 2014.

⁹ Report No. DODIG-2021-11, "Management Advisory: Handling of Equipment with Sensitive Information and Records Retention Requirements Related to the Withdrawal from Afghanistan."

¹⁰ Report DODIG-2012-058, "Distribution of Funds and Mentoring of Finance Officers for the Afghanistan National Army Payroll Need Improvement," February 29, 2012.

employees were fictional employees created to draw salaries that were claimed by one or more complicit individuals.

Between 2016 to 2019, the DoD requested an average of \$656 million per year to fund ANDSF salaries. The DoD created the Afghan Personnel and Pay System (APPS) to reduce the opportunity for corruption, such as through payments to ghost soldiers; and improve the transparency, accountability, and auditability of the Afghan payroll process. In 2019, the DoD OIG reported that coalition advisors had not validated the accuracy of the personnel records for the MoD and MoI personnel added to APPS or that the contractor developed the system in accordance with contract requirements. Out of the \$26.2 million in payments made to the contractor, the DoD OIG identified \$15.2 million billed on multiple contract line items where the contractor's performance did not comply with contract requirements. Furthermore, because APPS did not have an interface with the Afghan biometric system and required manual input of the biometric identification number, there was no link between the two systems to validate the authenticity of the biometric number recorded in APPS. Therefore, the DoD did not have definitive assurance that APPS personnel records were biometrically linked, creating risk of funding payroll for fraudulent personnel records.¹¹

In addition to corruption within the payroll system, routine theft of fuel and ammunition hindered the ANDSF's operational readiness and stood as a testament to lack of accountability within the Afghan leadership. An April 2015 assessment of U.S. and coalition efforts to develop the ANDSF's accountability of fuel and ammunition provided by the DoD found several areas where improvement was needed. Specifically, the report stated that Afghan ministries and security units had "inadequate and underdeveloped control measures for the management and accountability of fuel and ammunition, leading to gaps and vulnerabilities that increased the probability of theft and the diversion of fuel and ammunition." Additionally, ANA and ANP leaders lacked awareness and understanding of the need for formal fuel and ammunition management training. That report made 17 recommendations to improve accountability of these vital resources, but theft of fuel and ammunition would remain a persistent problem for the ANDSF for years to come. 12

In January 2016, an evaluation found that coalition advisors and MoI oversight of fuel contracts was ineffective. Advisors' failure to enforce fuel reporting requirements or hold the MoI accountable for failing to institute controls over the contract management process resulted in inconsistent reporting data and the inability to obtain "reasonable assurance that the fuel ordered and delivered to the ANP on the three MoI contracts, valued at \$437.6 million, supported actual ANP requirements and was used for its intended purpose." 13

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¹¹ Report No. DODIG-2019-115, "Audit of the Planning for and Implementation of the Afghan Personnel and Pay System," August 15, 2019.

¹² Report No. DODIG-2015-108, "Assessment of U.S. and Coalition Efforts to Develop the Sufficiency of Afghan National Security Forces' Policies, Processes, and Procedures for the Management and Accountability of Class III (Fuel) and V (Ammunition)," April 30, 2015.

¹³ Report No. DODIG-2016-040, "Controls Over Ministry of Interior Fuel Contracts Could Be Improved," January 20, 2016.

In September 2017, a DoD OIG evaluation found that Resolute Support advisors did not provide effective oversight of ammunition procured by the DoD for the ANDSF. While advisors were mentoring their Afghan partners, they did not develop an effective strategy to oversee the Afghan ministries' compliance with U.S. oversight requirements at lower echelon commands due to staffing and security issues. As a result, advisors did "not have assurance that the \$702 million spent to procure ammunition in FYs 2015 and 2016 supported actual requirements and was used for its intended purposes." ¹⁴

With the magnitude of money flowing into Afghanistan at such a rapid pace, corruption and fraud were not unique to Afghans. Over the course of the U.S. presence in Afghanistan, our criminal investigators from the Defense Criminal Investigative Service (DCIS) conducted over 500 investigations of U.S. and Afghan citizens that resulted in 172 convictions, orders for monetary recoveries and restitution totaling more than \$1.3 billion, and over 500 suspensions and debarments. The majority of these cases and allegations originated in Afghanistan.

In one investigation, conducted by the DCIS jointly with multiple military and federal law enforcement agencies, an Afghan national named Hikmatullah Shadman had to forfeit approximately \$25 million in assets that he wrongfully acquired as a government contractor. Among the allegations, were claims that Shadman's companies paid kickbacks over the course over 2 years to obtain subcontracts to transport military supplies needed by the U.S. military in Afghanistan.

In another investigation, the DCIS, along with other federal and military law enforcement agencies identified an extended, widespread, and intricate pattern of criminality involving U.S. military personnel and Afghan contractors at the Humanitarian Assistance Yard at Bagram Airfield. Investigators found that, among other improper acts, U.S. personnel took bribes from vendors or Afghan interpreters who wanted to steer supply purchase business to favored vendors. These conspiracies persisted for years as new personnel were assigned there and often adopted the corrupt practices of their predecessors.

Our DCIS investigators continue to investigate 7 "legacy" cases from OFS, and have over 15 open cases for OES. These open cases involve grant and procurement fraud, corruption, theft, computer intrusions, program irregularities, and human trafficking allegations. Even with the current over-the-horizon posture of the OES mission, the majority of primary offense locations and allegations related to OES originated in Afghanistan.

Over-Reliance on U.S. Contractor Maintenance

The United States donated billions of dollars' worth of ground vehicles to the Afghan military and police with the goal of developing the domestic capacity to maintain these assets in working order. The fact that this basic capacity was never achieved is indicative of the broader failure to develop a self-sufficient and resilient ANDSF. The DoD OIG issued at least six reports from 2006 to 2019, each of which made very similar findings that coalition advisors and contractors were not adequately training their Afghan partners to conduct vehicle maintenance

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¹⁴ Report No. DODIG-2017-122, "CSTC-A Oversight of Ammunition Provided to Afghanistan National Defense and Security Forces," September 22, 2017.

independently. The ANDSF never met this objective—established at least as early as 2006—and as of the 2021 withdrawal, Afghan forces were still heavily reliant on U.S. contractors for this basic support necessity.¹⁵

The DoD invested considerable resources in building the AAF, and a January 2018 evaluation by my office found that advisors could not track the AAF's progress because they had not defined the intended end state and related metrics for determining the capabilities and capacities of the AAF. The report said, "without focused development, the AAF may lack the desired skills, capabilities, or capacities necessary to support ANDSF operations." This evaluation also found that a lack of consistent, standardized training for aircraft maintenance personnel was limiting the development of the AAF into a professional, capable, and sustainable air force. The AAF remained reliant on U.S. contractor maintenance through the end of the war. In the 2022 Compendium of Open Office of Inspector General Recommendations to the Department of Defense, we identified a recommendation from this report to increase Afghan responsibility for daily aircraft maintenance that had been open for 3.5 years. We closed the recommendation because the DoD had not implemented it when the Afghan government fell and the AAF ceased to exist. ¹⁶

Overall, the DoD OIG found that the ANDSF became over-reliant on U.S. and coalition forces to execute essential functions, such as training, logistics, maintenance, and support.

<u>Lead IG Reports Identified Factors that Were Later Contributed to the Sudden Afghan Military Collapse</u>

As explained above, the Lead IG reporting includes robust quarterly updates that are drawn from information obtained from the DoD and a variety of other sources regarding the status of the overseas contingency operation. In our Lead IG quarterly report covering the period that included the collapse of the Afghan government, we identified several factors that were later contributed to the sudden collapse of the Afghan military.

Senior U.S. leaders acknowledged that the ANDSF remained overly dependent on U.S. and international support. Additionally, corruption within Afghan security institutions was a contributing factor in the collapse of the Afghan government, according to DoD officials. Other issues that we discussed included the employment of what was described as an overly American institutional model rather than tailoring a security force to Afghanistan's specific needs and

¹⁵ Report No. IE-2007-001, "Interagency Assessment of Afghanistan Police Training and Readiness," November 14, 2006; Report No. D-2011-073, "Audit of the Afghanistan National Army Equipment Maintenance Apprenticeship and Services Program Contract," June 14, 2011; Report No. DODIG-2012-028, "Assessment of U.S. Government and Coalition Efforts to Develop the Logistics Sustainment Capability of the Afghan National Army," December 9, 2011; Report No. DODIG-2015-067, "Assessment of U.S. and Coalition Efforts to Develop the Logistics and Maintenance Sustainment Capability of the Afghan National Police," January 30, 2015; Report No. DODIG-2015-107, "Challenges Exist for Asset Accountability and Maintenance and Sustainment of Vehicles Within the Afghan National Security Forces," 4/17/2015; Report No. DODIG-2020-026, "Audit of the DoD Requirements for the National Maintenance Strategy-Ground Vehicle Support Contract," December 13, 2019.

¹⁶ Report No. DODIG-2018-058, "Progress of U.S. and Coalition Efforts to Train, Advise, and Assist the Afghan Air Force," January 4, 2018.

culture – a "mirror-imaging" problem that we reported was exemplified by a focus on long-term budget planning and execution at a time when insurgents were making decisive gains in the battlefield. ¹⁷

With regard to the status of Afghan air assets, the Lead IG report cited senior media analysis that the AAF was under enormous and ultimately unsustainable pressure due to the withdrawal of U.S. air assets and the combat power they provided; the withdrawal of U.S. civilian contractors who provided most of the maintenance of Afghan air assets; and combat attrition. We noted warnings from aviation advisors that the combat effectiveness of AAF aircraft "cannot be sustained for more than a few months without contractor support," coupled with the AAF fleet being overtaxed with monthly utilization rates exceeding recommended goals which, if continued, would lead to a maintenance backlog. We reported that aggressive training and transition schedules and reliance on immature logistics systems, as well as the need to keep aircraft ready for operations put pressure on contractors to do maintenance work themselves rather than dedicate time to training Afghan mechanics, and that those who were trained sometimes left to seek job opportunities in other countries. We also reported that, with regard to such contractor support, there was no explanation developed as to how Afghan equipment could be effectively maintained without those contractors who were required to withdraw with the military, and we described plans for future maintenance that never reached fruition. ¹⁸

With regard to training and mission support for the Afghan military, we reported on the assessment of the Defense Intelligence Agency (DIA) that the ANA likely lacked the capability to carry out its missions without coalition support, and we further reported that specialized troops, including those who had completed training on military occupational skills, were deployed in missions that did not align with their assigned roles, and that the elite special operations units of the ANDSF were routinely overused for activities outside of their special mission set. Additionally, in the prior quarter's Lead IG report issued in May 2021, we cited the DIA's warning that "the Taliban very likely prepared for large-scale offensives against provincial centers, complex attacks against ANDSF installations, and degrading ANDSF capabilities." And we noted continued questions and concerns described in prior Lead IG reports about Taliban compliance with the February 2020 U.S.-Taliban agreement, as well as the DIA's assessment that the Taliban maintained close ties to al-Qaeda, some of whose members reportedly were integrated into the Taliban's command structure. While it was not our role to conduct independent audits or evaluations of these assessments of the conditions on the ground, they, combined with the issues we identified over years of independent audits and evaluations, were contributed to the sudden collapse of the Afghan military and the ultimate withdrawal of U.S. troops. 19

¹⁷ Lead IG, "Operation Freedom's Sentinel, Quarterly Report to the United States Congress, July 1, 2021–September 30, 2021," 11/16/2021.

¹⁸ Lead IG, "Operation Freedom's Sentinel, Quarterly Report to the United States Congress, July 1, 2021–September 30, 2021," 11/16/2021.

¹⁹ Lead IG, "Operation Freedom's Sentinel, Quarterly Report to the United States Congress, July 1, 2021–September 30, 2021," 11/16/2021.

Post-Withdrawal Oversight

As the Afghan government stood on the brink of collapse, the DoD OIG issued a management advisory on the handling of sensitive information and equipment with regard to the withdrawal. This report compiled weaknesses identified in nine reports issued by the DoD OIG, GAO, SIGAR, and Special Inspector General for Iraq Reconstruction between 2003 and 2020 related to not properly removing sensitive data from controlled inventory items and poor recordkeeping, such as the lack of supporting documentation with respect to the disposal and retrograde of equipment and missing personnel records. In these reports, the DoD OIG also identified weaknesses related to the proper handling of sensitive information from medical equipment and administrative requirements to retain equipment and personnel records.²⁰

On August 29, 2021, U.S. military forces conducted an airstrike in Kabul targeting terrorist elements but which mistakenly killed ten Afghan civilians, including several children. The DoD OIG conducted a classified evaluation of this strike, providing the DoD and Congress with an independent review of the events as one of several classified reviews of airstrikes performed by my office.²¹

After the collapse, we immediately pivoted our work to address critical issues that arose in the immediate aftermath of the withdrawal, working through the Lead IG model to conduct oversight of the multi-agency effort, supported by the DoD, to evacuate, relocate, and support non-combatants.

Evacuation and Placement of Afghan Nationals

The DoD OIG issued 17 reports and advisories on the DoD's role in the evacuation and placement of Afghan evacuees. The DoD OIG performed site assessments of 11 domestic and overseas military installations providing housing, food, and medical care to the Afghan evacuees. The DoD had little time to prepare for tens of thousands of arriving Afghans and DoD OIG teams arrived on site within 30 days of Afghan evacuee arrivals. Each installation took immediate corrective action to resolve the identified deficiencies. However, an October 2022 DoD OIG report identified several logistical challenges to long-term sustainment of evacuee support at Camp Bondsteel, Kosovo. The Army's Area Support Group-Balkans, responsible for evacuee support at Camp Bondsteel, conducted after action reviews documenting lessons learned to assist in the event that a similar operation occurs in the future.²²

Two operations supported the U,S, Government's effort to evacuate and resettle Afghan evacuees within the United States. Operation Allies Refuge (OAR), which was led by the Department of State, airlifted at-risk Afghan evacuees who supported the U.S. and coalition forces. Military installations in countries across Europe and the Middle East supported the

²⁰ Report No. DODIG-2021-111, "Management Advisory: Handling of Equipment With Sensitive Information and Records Retention Requirements Related to the Withdrawal From Afghanistan," August 11, 2021.

²¹ Report No. DODIG-2022-117, "Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan," August 15, 2022 (classified report).

²² Report No. DODIG-2023-008, "Evaluation of DoD Security and Life Support for Afghan Evacuees at Camp Bondsteel," October 25, 2022.

relocation of Afghan evacuees under OAR. Operation Allies Welcome (OAW), which was led by the Department of Homeland Security (DHS), was an effort across the U.S. Government to support and resettle Afghan evacuees in the United States. In August 2022, the DoD OIG published another lessons learned report, this time focused on the relocation of Afghan nationals. For example, the DoD OIG determined that the DoD did not establish a comprehensive memorandum of agreement with the lead Federal agencies overseeing OAR or OAW. We found that none of the individual task forces established a memorandum of agreement with State or the DHS to define roles and responsibilities and cost sharing.²³

After the Afghan evacuees resettled from DoD installations to their permanent residences within the United States, the DoD OIG focused on the costs of supporting OAR and OAW. The DoD OIG documented the cost of housing tens of thousands of Afghan evacuees at several billion dollars, while the damage to the installations housing the Afghan evacuees reached hundreds of millions of dollars, in some cases rendering buildings unusable for troops until significant repairs to walls and plumbing were made. The DoD estimated installation restoration activities to repair damaged facilities and equipment, and replace used consumables at between \$250 and \$360 million.²⁴

As the lead federal agency for OAW, the DHS had overall responsibility for the screening and vetting of the Afghan evacuees, and the DoD played a supporting role. The DHS and DoD OIGs—as Lead IG partners—coordinated extensively on separate audits and evaluations of the screening and vetting process that, when put together, provide a comprehensive review of the challenges encountered in the process.

In February 2022, the DoD OIG issued an evaluation of the DoD's management and tracking of displaced persons from Afghanistan through the use of biometric enrollment, screening, and vetting, which were used outside the Continental U.S. The DoD OIG found that Afghan evacuees were not vetted by the National Counter-Terrorism Center using all DoD data prior to arriving in the United States. This occurred because Customs and Border Patrol (CBP) enrollments were compared against the Department of Homeland Security's data system, which did not initially include all biometric data located in the DoD's system. This led to the DoD's National Ground Intelligence Center (NGIC) entering into an agreement with the DHS to access the necessary CBP records.²⁵

During their analytic review, NGIC personnel identified Afghans with derogatory information in the DoD database who were believed to be in the United States. For example, as of September

²³ DoD OIG, "Special Report: Lessons Learned From the Audit of DoD Support for the Relocation of Afghan Nationals," DODIG-2022-114, 8/5/2022.

²⁴ Report No. DODIG-2023-040, "Management Advisory: DoD Restoration Costs to Repair Facilities After Supporting Operation Allies Refuge and Operation Allies Welcome," December 19, 2022; Report No. DODIG-2023-056, "Audit of the Air Force Contract Augmentation Program's Oversight of Operation Allies Welcome Contracts at DoD Installations," March 17, 2023; Report No. D2023-2023-064, "Audit of Operation Allies Welcome Contract Oversight at DoD Installations—Logistics Civil Augmentation Program V Contract," April 18, 2023; "Audit of the Oversight of Operation Allies Welcome Global Contingency Service Contract at Marine Corps Base Quantico," April 25, 2023.

²⁵ DoD OIG, "Evaluation of the Screening of Displaced Persons from Afghanistan," DODIG-2022-065, 2/17/2022.

17, 2021, the NGIC had identified 31 Afghans in United States who had derogatory information. Of those 31, only 3 could be located. When NGIC personnel began their analytic review, they developed informal procedures to notify both the DoD and interagency stakeholders about these individuals. Subsequently, NGIC relied on a broad dissemination list, with the expectation that the individual commanders of bases housing Afghan evacuees in the United States would attempt to determine if the Afghan with derogatory information was located on their base. ²⁶

Further, the DoD, State, and USAID OIGs initiated complementary audits of contract closeout costs associated with the U.S. withdrawal from Afghanistan. When completed, these reports will provide the financial cost of ending the contracts early. In all, the Lead IG agencies conducted 20 audits and evaluations in support of Operation Allies Refuge and Operation Allies Welcome. The Lead IG agencies captured both the human toll and financial costs of the collapse of the Afghan government.

Conclusion

We are continuing to conduct oversight work related to Afghanistan with 8 ongoing oversight projects. The DoD OIG has issued 26 reports related to Afghanistan since the U.S. withdrawal, and Lead IG joint oversight planning and quarterly reporting continue to provide independent, whole-of-government oversight of OES, with our next quarterly report due to be published next month. My office will continue to work with my counterparts here and others to provide independent, nonpartisan oversight of all aspects of DoD activity related to Afghanistan for as long as the need for oversight continues.

²⁶ DoD OIG, "Evaluation of the Screening of Displaced Persons from Afghanistan," DODIG-2022-065, 2/17/2022.